

**ONDO STATE FINANCIAL REGULATIONS 2014**

**REVISED EDITION**

## **PREFACE**

*To be written by the Commissioner for Finance after approval*

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**CHAPTER 1**  
**INTRODUCTION**  
**PART A:**

01001. These Financial Regulations are made and issued by the Treasury Board of Ondo State of Nigeria in exercise of the powers vested in the Treasury Board by Section 7(1) of the Public Administration Law, Cap.122 of the Laws of Ondo State of Nigeria, 2006. Authority

01002. Ondo State of Nigeria Financial Regulations are issued to make provision for regulating the management of the financial business of the government and apply to the control and use of public money and stores as defined in Section 2(1) of the Public Administration Law, Cap. 122 of the Laws of Ondo State of Nigeria, 2006 by members of Ondo State Public Service. They are also intended to regulate Federal funds and stores in so far as they fall to be handled by members of the State Public Service. Scope and Force of Ondo State of Nigeria Financial Regulations

01003. Nothing in these Financial Regulations can over-rule or impair any obligation laid on any person neither by any Ordinance, Act or Law nor in particular the responsibilities of the Auditor-General and the Accountant-General under the Public Administration Law, Cap. 122 of the Laws of Ondo State of Nigeria, 2006.

01004. Ondo State of Nigeria Financial Regulations do not apply to Local Governments. The Financial Regulations for Local Governments are embodied in a separate publication entitled 'Government Financial Memoranda'.

01005. Where there is any conflict between any regulations or circular previously issued and these Financial Regulations, the latter will prevail. Except in regard to purely transitory matters, circulars amending these Regulations will be incorporated as soon as possible in formal amendment slip or by the reissue of revised Chapters or pages (vide Regulations 01007 (c).

01006. It is mandatory for officers on GL. 08 and above to procure Financial Regulations and other regulatory books; and acquaint themselves with their contents. However, office copies are to be provided to enable officers have access to them. Issue and Responsibility

01007. Each Financial Regulation has been given a number containing five digits of which the first two indicate the chapter and the last three the number of the individual Financial Regulation within the chapter e.g. Financial Regulation Number 14011 is the eleventh Financial Regulation in Chapter 14. This arrangement provides for the inclusion of the number of Regulations up to nine hundred and ninety-nine in any one chapter. Method of including amendments Responsibility for amendments

01008. (a) The Financial Regulations should be amended in the normal administrative methods when necessary.

(b) Within the time frame of ten years, all amendments and circulars should be consolidated into an updated document.

**PART B:  
FINANCIAL AUTHORITIES AND GENERAL FINANCIAL RULES**

01010. Financial authorities in Ondo State remain the legal instruments that sanction and guide all public officers in carrying out specific government financial transactions. Such transaction (financial) may include the receipt, custody of accounting for government revenue and earnings; the disbursement of funds including development funds; safekeeping and utilisation of the assets of the government; and the procurement are dealt with here under.

Definition  
Financial  
Authorities

01011. The Public Administration Law, Cap. 122 of the Laws of Ondo State of Nigeria, 2006 has assigned to the Accountant-General the responsibility for all financial business of the State government. Warrants issued by the treasury (ministry of finance) from time to time authorizing the Accountant-General of the State to disburse funds as appropriated by the State House of Assembly (SHoA) are instrument through which the exercises control over the utilisation of public money. This entails that, no made shall be made except on the authority of the warrant duly signed and issued by the treasury (ministry of finance).

Charge of the  
treasury and  
(ministry of  
finance) and  
Accountant  
General of the  
Sate

01012. The state treasury (ministry of finance) and the office of the Accountant-General of the State shall from time to time issue specific financial regulations which shall be in accordance with existing laws and policies of the State government. Such regulations shall generally apply to all the State Public Service including ministries, departments and agencies of government.

Financial  
regulations

Rule 101.1

The Financial Rules are established by the Accountant General of the State in accordance with the provisions of the Financial Regulations. They shall govern all the financial management activities of Ondo State. The Accountant General of the State hereby delegates authority and assigns responsibility for the implementation of the Financial Regulations and Rules to all Accounting Directors and Officers across Ministries, Departments and Agencies (MDAs) of Government in the State. In the application of the Financial Regulations and Rules, officers shall be guided by the principles of effective and efficient financial management and the exercise of economy.

General Rule 1

Rule 101.2

All employees of the State (permanent, temporary including contractors) are obliged to comply with the Financial Regulations and Rules and with Office Instructions issued in connection with those Regulations and Rules. Any employee who contravenes the Financial Regulations and Rules or corresponding Office Instructions may be held personally accountable and financially liable for his or her actions.

General Rule 2

**CHAPTER 2**  
**FINANCIAL RESPONSIBILITIES OF PUBLIC OFFICERS**

02001. (i) The Accountant-General of Ondo State is the Head of the State Government Accounting Services and the Treasury. He has the responsibility for providing adequate accounting systems and controls in the Ministries, Departments and Agencies of Government.

Accountant-General:  
Responsibility of

(ii) The Accountant-General of Ondo State shall inter alia:

Accountant-General:  
Duties of

- (a) serve as the Chief Accounting Officer of receipts and payments of the government of the State;
- (b) supervise the accounts of Ministries, Departments and Agencies of Government;
- (c) collate, prepare and publish statutory financial statements of the State Government and other statements of accounts required by the Commissioner for Finance;
- (d) maintain and operate the accounts of the Consolidated Revenue Fund, Capital Expenditure and Development Fund of the State Government;
- (e) establish and supervise Treasury Cash Offices in the Local Government Areas in the State;
- (f) conduct routine and in-depth inspection of the books of accounts of State Ministries, Departments and Agencies to ensure compliance with rules, regulations and policy decisions of the State Government;
- (g) approve and ensure compliance with accounting codes, internal audit guides and stock verification manuals of the State Ministries, Departments and Agencies;
- (h) investigate cases of frauds, assets and store items and other financial malpractices in the Ministries, Departments and Agencies;
- (i) provide financial guidelines through the issuance of treasury circulars, to ensure strict compliance with existing control systems for the collection, custody and disbursement of public funds and stores;
- (j) supervise and control the computerization of the accounting system in the Ministries, Departments and Agencies to ensure uniformity;
- (k) organize training of accounts and internal audit personnel in all State Ministries, Departments and Agencies

02002. (i) The Officer responsible under the Constitution of the Federal Republic of Nigeria, for the audit and report on the public accounts of the State, including all persons and bodies established by law and entrusted with collection, receipt, custody, issue or payment of Ondo State monies or with the receipt, custody, sale, transfer or delivery of any securities, store or other property of the government of the State is the Auditor-General for the State, hereinafter referred to as Auditor-General. The Auditor-General shall examine and ascertain in such manner as he may deem fit the accounts relating to public funds and property and shall ascertain whether in his opinion;

Auditor-General:  
Responsibility of

- (a) the accounts have been properly kept;
- (b) all public monies have been fully accounted for, and rules and procedures applied are sufficient to ensure an effective check on the assessment, collection and proper allocation of revenue;
- (c) monies have been expended for the purposes for which they were appropriated and the expenditure has been made as authorized; and
- (d) essential records are maintained and the rules and procedures applied are sufficient to

Auditor-General:  
Duties of



safe-guard and control the management of public property and funds

- (ii) The Auditor-General shall carry out the following statutory functions:
  - (a) Financial Audit in accordance with extant laws, in order to determine whether government accounts have been satisfactorily and faithfully kept;
  - (b) Financial Control Audit to ensure that the laid down procedures have been observed in tendering, contracts and storekeeping with a view to preventing waste, pilferage and extravagance.
- (iii) The scope of work of the Auditor-General of Ondo State includes:
  - (a) audit of the books, accounts and records of the State Ministries, Departments and Agencies;
  - (b) vetting, commenting on and certifying audited accounts of all parastatals and State public institutions in accordance with the Constitution of the Federation;
  - (c) audit of the Accountant-General's Annual Financial Statement;
  - (d) deliberation, verification and reporting on reported cases of loss of funds, stores, plants and equipment as stipulated in Chapter I6 of the Financial Regulations;
  - (e) pre and post auditing of the payment of pensions and gratuities of the retired state officials
  - (f) periodic checks of Accounts and Records of all Government Statutory Corporations, and other Public Institutions, including all persons and bodies established by Law of the State House of Assembly;
  - (g) revenue audit of all government institutions

(iv) By virtue of the responsibilities and functions of the Accountant-General and the Auditor-General or their Representatives they shall, at all reasonable times, have free access to books of accounts, files, safes, security documents and other records and information relating to the accounts of all Ministries, Departments and Agencies. They shall also be entitled to request and receive from members of the Public Service such information, reports and explanation as they may deem necessary for proper performance of their functions.

Free Access to Books, Accounts and Information

02003. (i) The term 'Accounting Officer' means the Permanent Secretary of a Ministry or Head of Department and Agency and other arms of government; who is in full control of, and is responsible for human, material and financial resources which are critical inputs in the management of an organization.

Accounting Officer: Definition and Responsibility

- (ii) The Accounting Officer shall:
  - (a) be responsible for safeguarding of public funds and the regularity and propriety of expenditure under his control;
  - (b) observe and comply fully with the checks and balances spelt out in the existing Financial Regulations which govern receipts and disbursement of public funds and other assets entrusted to his care and shall be liable for any breach thereof and;
  - (c) note that his accountability does not cease by virtue of his leaving office and that he may be called upon at any time to account for his tenure as Accounting Officer;
- (iii) The functions of the Accounting Officer shall include:
  - (a) ensuring that proper budgetary and accounting systems are established and maintained to enhance internal control, accountability and transparency;
  - (b) ensuring that the essential management control tools are put in place to minimize waste and fraud;
  - (c) rendering monthly and other financial accounting returns and transcripts to the Accountant-General of the State as required by the Financial Regulations;
  - (d) ensuring the safety and proper maintenance of all government assets under his care;
  - (e) ensuring personal appearance before the Public Accounts Committee to answer audit

<p>queries to Ministries, Departments and Agencies;</p> <p>(f) ensuring accurate collection and accounting for all public moneys received and expended;</p> <p>(g) ensuring prudence in the expenditure of public funds;</p> <p>(h) ensuring that proper assessments, fees, rates and charges are made where necessary;</p> <p>(i) ensuring that internal guides, rules, regulations, procedures are adequately provided for security and effective check on the assessment, collection and accounting for revenue;</p> <p>(j) ensuring that all losses of revenues are promptly reported and investigated;</p> <p>(k) ensuring that all revenue collected are compared with the budgeted estimates with a view to highlighting the variances, positive or otherwise and reasons for them; and</p> <p>(l) ensuring that any revenue collected are remitted to the appropriate authorities promptly.</p>	
<p>(iv) The Political Head of a Ministry shall be the Commissioner while that of Non-Ministerial Departments and Agencies shall be the Chairman or as defined in the extant laws that govern their operations.</p>	<p>Responsibilities of Political Heads</p>
<p>(v) Any directive to the Accounting Officer by a Political Head having financial implications on the Ministries, Agencies or parastatals shall be in writing.</p>	<p>Directives by Political Heads</p>
<p>(vi) Should the implementation of a directive from a Political Head result in an unauthorized expenditure, and/or contravene rules and regulations, the Accounting Officer shall be held responsible for such unauthorized expenditure unless he has given a written advice. If the advice of the Accounting officer thereon is rejected by the Political Head, the Accounting Officer shall make a written report to the Head of Service in which case he shall not be held responsible.</p>	
<p>(vii) It shall be the responsibility of the Political Head to supervise and control the activities of his Ministries, Departments and Agencies.</p>	<p>Control Over Ministries, Departments and Agencies</p>
<p>(viii) Pursuant to sub-section (v) above, the Political Head shall exercise the responsibilities for supervision and control of the activities of his Ministries, Departments and Agencies as follow:</p> <p>(a) endorsing the annual budget proposals of his Ministries, Departments and Agencies to the Budget Office;</p> <p>(b) ensuring compliance with the political programmes of Government as they relate to his Ministries, Departments and Agencies;</p> <p>(c) ensuring compliance with extant rules and regulations and policies of the executive arm of government</p>	
<p>(a) (i) The term ‘Accounts Officer’ means an officer who is entrusted with the receipt, custody and disbursement of public money and who is required to keep one of the recognized cash books together with such other books of accounts as may be prescribed by the Accountant-General of Ondo State for transactions which are subsequently embodied in the final accounts rendered by the Accountant-General.</p>	<p>Accounts Officer</p>
<p>(ii) the term ‘Treasury Cash Officer’ means an officer in charge of Treasury Cash Office in the State who is entrusted with the receipts, custody and disbursement of public money and who is required to keep one of the recognized cash books, the transactions which are subsequently embodied in the accounts rendered by the Accountant-General of the State.</p>	<p>Treasury Cash Officer</p>
<p>(b) For the avoidance of doubt, all Treasury Cash Officers are Accounts Officers, but a Head of Accounts need not be a Treasury Cash Officer and this distinction must be read into these Regulations.</p>	
<p>02005. A ‘Revenue Collector’ means an officer, other than an Accounts Officer, who is entrusted with an official receipt or license book for the regular collection of some particular form of revenue and who is required to keep a cash book (<i>see specimen Revenue Collector’s Cash Book rulings in Appendix 2</i>)</p>	
<p>02006. The term ‘Imprest-holder means an officer other than an Accounts Officer who is entrusted with the disbursement of Public money, vouchers for which cannot be presented immediately to an Accounts Officer and who is required to keep a cash book.</p>	<p>Imprest-holder</p>
<p>02007. An officer controlling expenditure is an officer to whom the control of a sub-head, or specified</p>	<p>Officer Controlling</p>

amount of a sub-head, has been delegated by the appropriate Accounting Officer.

Expenditure

02008. Where a Ministry or Department has been constituted a self-accounting unit, the Accounting Officer as defined in Regulation 02003 is charged, in relation to that unit, with the installation and maintenance of a proper system of accounts in accordance with Regulation 03001.

Self-accounting unit

02009. Any Accounting Officer, Officer Controlling Expenditure, Treasury Cash Officer, Accounts Officer, Imprest-holder, Revenue Collector or other officer having monetary or financial responsibilities directly connected with or arising from, his official duties, must in so far as the following requirements may be applicable to his particular duties:

General duties of officer

- (a) see that the proper system of account as prescribed by or under the authority of the Commissioner for Finance, Ministry of Finance is established and maintained;
- (b) exercise supervision over the receipt of public revenue and ensure its punctual collection;
- (c) promptly bring to account, under the proper Heads and Sub-Heads of the Estimates or other approved classifications, all monies, whether revenue or other receipts, accounted for by him;
- (d) see that proper provision is made for the safe-keeping of public monies, securities, receipts, licences and valuable documents;
- (e) exercise supervision over all officers under his authority entrusted with the receipt and expenditure of public money, and take precaution, by the maintenance of efficient checks, against the occurrence of fraud, embezzlement or carelessness;
- (f) supervise the expenditure of the Government; take care that no payment is made which is not covered by proper authority, expressed or referred to on the voucher relating to it; and, in the case of any apparent extravagance or of any apparent defect in the provision for a charge owing to the exhausting or absence of a vote, call attention to the matter in writing to the appropriate officer;
- (g) promptly charge in his accounts under the proper heads and sub-heads all disbursements whether expenditure or other payments;
- (h) check all cash in his charge and verify the amounts with the balances shown in the cash book at least once a week;
- (i) promptly bring to account as a receipt any cash found in excess of the balances shown in the cash book;
- (j) promptly make good any minor deficiency not caused by theft or fraud in the cash for which he is responsible and report in writing details of any such deficiency to the appropriate officer. Any other deficiency should be reported in accordance with Chapter 16 of these Regulations;
- (k) promptly prepare such financial statements as are required by Law or by the Accountant-General;
- (l) see that the authorized maximum cash balance that may be held at one time is not exceeded without the approval of the Ministry of Finance;
- (m) report any apparent defect in the procedure of revenue collecting, or any apparent waste, or extravagance in expenditure, which comes to his notice in the course of his accounting duties;
- (n) produce when required by the Accountant-General or his deputies, or by the Auditor-General or his deputies, all cash, stamps, securities and Account books, records, or vouchers in his charge;
- (o) within twenty-one days, reply to formal queries or any other enquiries addressed to him by the Accountant-General or by the Auditor-general of the State giving fully the particulars or information required. Disciplinary action will be taken against defaulting officers as prescribed by the relevant Civil Service Commission Regulations. In this connection, it is essential that an officer of sufficient seniority is assigned the duty of ensuring that all formal queries received are replied to in accordance with Regulation.

02010. All such officers are personally and pecuniary responsible for the due performance of all financial duties of their Ministries, Departments or Agencies for the proper collection and custody of all public money receivable by them, and for any inaccuracies in the accounts rendered by them or under their authority. The responsibility of the Auditor-General for checking and reporting any shortcomings, in connection with public accounts or finance does not absolve any officer mentioned in Regulation 02009 from his responsibility for complying or securing compliance with regulations within the scope of his own authority.

Pecuniary and personal responsibilities of officer

02011. No officer will be relieved of any portion of his responsibility should he delegate to his subordinates the performance of duties which he should have performed himself. An officer who, acting in accordance with Financial Regulations or other express authority, delegates functions which were assigned in the first place to himself is not thereby relieved of responsibility for showing that he has done everything possible to carry out the function assigned to him in the best way possible.

Delegation of duties

02012. The Accountant-General will from time to time cause surprise inspections to be made of accounts of any of the officers referred to in Regulation 02009. He will report to the Commissioner, Ministry of Finance, any material irregularity connected with the public accounts which may have been brought to his notice. Accounting Officers will likewise cause surprise checks to be made of the accounts of their subordinates.

Surprise inspection of accounts

02013. Where an Accounts Officer or a Revenue Collector is required by reason of his judicial duties to keep a Court Cash Book, that book must be restricted to the records of the transactions of court;

Use of Court Cash Book to be confined to Court

02014. (a) Accounting Officers should refer to the Ministry of Finance, any matter affecting the accounts of their Ministries or Departments which is not provided for in these regulations. Any departure from these Regulations will only be permitted with the concurrence of the Ministry of Finance;

Transactions Advice on accounting matters

(b) All references to accounting routine in Departmental codes or Instructions must receive the prior approval of the Accountant-General.

## CHAPTER 3

### SELF-ACCOUNTING MINISTRIES, DEPARTMENTS AND AGENCY

03001. A Self-Accounting Ministry, Department or Agency is one in which the responsibility for the maintenance of the detailed record of expenditure and revenue and the below-the-line payments and receipts of Ministry, Department or Agency is delegated to the Accounting Officer and where the Accounting Officer is required to account to the Accountant-General not in detail but in total Head form at monthly intervals, and also to account to him at the close of each financial year in the manner prescribed by the Accountant-General. Definition of

03002. The approval of the Commissioner for Finance is required before a Ministry, Department or Agency may become self-accounting, and normally this permission will be given only when a fully constituted Internal Audit is operating within the Ministry, Department or Agency concerned (*see chapter 29*) Approval for

03003. The Accounting Officer and the Accountant-General in consultation will ensure that the accounts of the Ministry, Department or Agency are placed under the direct control of a suitably competent Accountant. Control of Accounting Records

03004. The officer in-charge of accounts shall maintain among others, the following records: Books of Account.

- (a) Payments Register
- (b) Receipts Register
- (c) Voucher/Claims register
- (d) Main Ledger
- (e) Subsidiary Ledger
- (f) Personal Emoluments Cards
- (g) Register of Adjustment Vouchers
- (h) Departmental Vote Expenditure Account
- (i) Cheque Register
- (j) Other Supporting Accounts and Registers as required by Financial Regulations and additional records which may be necessary to meet the specific requirements of the Ministry, Department or Agency.

03005. The officer in charge of the accounts shall ensure among others, that; Accountant in charge duties of

- (a) Accounts Officers under his control submit their monthly accounts within the prescribed time limit (Financial Regulation 05010).
- (b) The Accounts Officers' accounts are submitted to him in accordance with the general provisions of Chapter 4.
- (c) The accounts received from Accounts Officers are examined in full detail against the supporting documents.
- (d) All charges to a vote or account for which the Accounting Officer is responsible are authorized and are fully supported by original documents and payees' receipts.
- (e) An abstract record is maintained to record the monthly and the cumulative yearly total of each sub-head of expenditure over the authorized limit.
- (f) A consolidated monthly account is forwarded to the Accountant-General within the prescribed time limit.
- (g) Monthly Accounts are produced to the Accounting Officer to show the cumulative yearly total expenditure and revenue of each sub-head under the control of the Accounting Officer and unauthorized excess of expenditure under a sub-head as above, or under a warrant received from the Ministry of Finance.
- (h) There is an adequate system of control over the collection of those revenues which are placed under the responsibility of the Accounting Officer.
- (i) Detailed accounting instructions are issued to officers to embrace the general provisions of Financial Regulations and any specific directions from the Ministry of

Finance or the Accountant-General.

03006. The officer in-charge of accounts will ensure that the following documents in original are retained under adequate security arrangements;

Retention of document

- (a) Cash Books of all Accounts Officers under his control (*see Financial regulations 05003 and 05010*)
- (b) Vouchers for receipts and payments for which the Accounting Officer is responsible.
- (c) Other Accounting records required by Financial Regulations and other additional accounting records where appropriate,

03007. The original documents supporting transactions undertaken on behalf of another Ministry, Department or Agency will be forwarded by the Officer in-charge of accounts to the Accounting Officer of the other Ministry, etc, concerned or the Accountant-General as the case may be, as soon as possible after the close of the month under review. The originals of the documents and duplicates thereof will be forwarded under a covering schedule (in duplicate). The schedule will show:

Transaction on behalf of others

- (i) Date and amount of each transaction;
- (ii) Voucher reference
- (iii) Classification
- (iv) Total of sub-head or account, and the distribution of schedule with the attachments will be forwarded direct to the Accounting Officer concerned.

03008. The self-accounting Ministry, Department or Agency receiving a schedule of transactions under Financial Regulation 03007 will link the schedule against the relative account total appearing in the account-current, receivable from the Accountant-General, and will then proceed to incorporate the transactions in accordance with Financial Regulation 03010.

Receipt of documents

03009. All Ministries, Departments or Agencies in the State will normally make all payments, through the Head of Accounts.

Payment General

03010. Subject to the general approval of the Accountant-General, certain revenue and cash receipt, including deductions from personal emoluments, e.g. Income Tax, (P.A.Y.E), Co-operative Thrift and Credit/Loan Society, Rents on quarters will be passed from the collecting officer to the receiving authority by Payment Requests/Transfer Vouchers and to be supported by relevant schedule of deductions where applicable.

Settlement between Ministries by T.V./P.R.

## CHAPTER 4 ACCOUNTING PROCEDURES

04001. Each Accounting Officer is required to keep such books of account as set in Financial Regulation 03004. Payment Register

04002. The Payment Request Register (Form A/Cs. Gen.5) shall record all payment requests and 'debit' transfer vouchers drawn by the Accounting Officer against his Drawing Account with the Accountant-General and other payments charged directly to the Drawing Account by the Accountant-General as advised by him in his monthly transcript (*see Financial Regulation 05016*). As far as other payments are concerned the date of entry will be the date of receipt in the Ministry, Department or Agency of the advice from the Accountant-General except at the end of the Financial year when the accounts will be kept open until all outstanding advice are received.

04003. (a) The receipts register shall record all Receivable Orders and 'Credit' Transfer Vouchers issued by the Accounting Officer in favour of his Drawing Account and in addition, all credits received from other authorities allocated to the Drawing Account by the Accountant-General. Receipts Register

(b) As far as the other credits are concerned, the date of entry will be the date of receipt in the department or Ministry of the advice from the Accountant-General, except at the end of the Financial year when the accounts will be kept open until all outstanding advice are received.

04004. The Register of Adjustment Vouchers shall record all internal departmental adjustments. Register of Adjustment Vouchers

04005. The claims Register shall record all claims received for payment and the numbers, dates and amounts of the relative payment requests subsequently issued. The Claims Register should be scrutinized from time to time by a senior officer. The Register is a memorandum register designed to ensure that all claims received are subsequently paid. Claims Register

04006. The Main Ledger shall contain the following accounts. Main Ledger

Grant	.....	for each Head
Release	.....	for each Head
Requisitions	.....	for each Head
Head Expenditure... .	.....	for each Head
Accountant-General Payments		

When necessary the Main Ledger shall also contain the following accounts which must be cleared before 31<sup>st</sup> December in any year; (where for any reason, this proves impossible, Accounting officers should arrange with the Accountant-General for temporary clearance to the Advance or Deposit Funds)-

'Imprest' . . . as required

'Suspense'..... as required to carry amounts improperly debited or credited to the drawing account by the Accountant-General, pending adjustment.

'Advances' as required in very special circumstances for emergency work carried out for Local Governments, in cases of Expenditure against Accountant-General's deposits pending re-imburement, and in cases of Agency work under N5000 in value.

'Credits to

Un-Allocated Stores" ' as required to carry credits arising from issues of unallocated Stores.  
This Account is only required by Ministry of Works and Housing

04007. The subsidiary ledger shall contain accounts for each sub-head/sub-programme of expenditure in respect of which the Accounting Officer is required to render an appropriation account. It shall also contain individual accounts for all below-the-line transactions and other extraneous account such as those listed in Financial Regulation 04006 which have been debited or credited to the Drawing Account. Subsidiary Ledger

04008. Subsidiary Sub-head/sub-programme Allocation Accounts shall be kept for each allocation by Release Warrants. At the top of each account shall be shown the amount of such Release Warrant issued.

Sub-Allocation  
Accounts

04009. Personal Emoluments Cards (Form A/Cs. Gen.20) shall be kept for every officer whose salary is charged to a Personal Emoluments sub-head of expenditure. They will also be used to indicate outstanding balances of personal advance accounts. Balance must be agreed with the Accountant-General at periods not exceeding three months.

Personal  
Emoluments  
Cards

04010. (a) As soon as possible after the close of each month, the Accountant-General shall forward to Accounting Officers a Transcript (Form A/Cs. Gen.14 listing encashed payment requests, debit and credit transfer vouchers and receiving orders which have been classified to the Drawing Account of the respective Ministry. Included in the transcript will be several documents (both debits and credits) which have been charged or credited direct to a Department's Drawing Account by the Accountant-General.

Departmental  
Main Accounts  
Posting etc

These transactions will be posted by the Department in the month of account in which they are received, and not in the month the transaction is reflected in the Accountant-General's transcript. At the end of the financial year, however, Departmental accounts must be kept open to include such transactions within the financial year.

- (b) The procedure to be followed upon receipt of the Accountant-General's Transcript (Form A/Cs. Gen.14), is as follows;
1. Compare all documents listed on the Transcript with the documents sent by the Accountant-General to ensure that those purported to be sent have in fact been received.
  2. Post the total in the Accountant-General's Transcript into the Payments Account and the Accountant-General's Account.
  3. Complete and sign Form A/Cs. Gen.8A and return this immediately to the Accountant-General.
  4. Tick off the Payment Requests and Receivable Orders and Debit and Credit Transfer Vouchers in the columns provided in the Payment Register and Receipts Register. Markings should be made by means of a rubber stamp showing the month of payment or receipt.
  5. Post to the Head Expenditure and sub-head Expenditure Accounts and the appropriate Register, the details of the documents previously unknown to the Ministry (as defined in (a) above), which have been charged or credited, direct to a department's Drawing Account by the Accountant-General.
  6. The Payments and Receipts Register should now be examined for Outstanding Payment Requests, etc. All such Requests' Vouchers which are overdue, that were issued before the current month of account, should be extracted and listed, so that their eventual payment or cancellation can be kept under close view.
  7. All Payment Requests which have not been encashed within one month of the end of the financial year will be cancelled and the relevant votes will be credited.

N. .B. Great care must be taken in marking off the documents stated in Regulation 04010 (b) (6) above, as any errors will reflect in the reconciliation statement required to be produced in accordance with Financial Regulation 04010 (j) below

- (c) Department which have Outstation Paying Units should with the exception of the month of December, arrange for these units to close their months' accounts in time for Form A/Cs. Gen.4 and the relevant supporting documents to reach Ministry Headquarters by the last day of the month.
- (d) Transactions occurring between the date of closing each month by outstation units and the last day of each calendar month will form part of the transactions included by these units on Form A/Cs. Gen.4 submitted for the next month. In the event of any Payment Request issued by outstations during this period being encashed by the Accountant-General during its actual month of issue, such Payment Request must be included in the analysis referred to in (j) below;



- (e) Shortly after the close of each month, the Officer-in-charge of Accounts should produce and submit to his Accounting Officer, a monthly Returns of Expenditure in a form prescribed by the Accountant-General. The return will be the carbon backing proof sheet of Form A/Cs. Gen. 41 used in the posting of the sub-head Expenditure Summary Cards (form A/Cs. Gen. 42.)
- (f) The proof sheet (or Monthly Expenditure Statement) will show, inter alia, the vote balance brought forward; the total expenditure to date; the expenditure for the current month and current vote balance. Provision is made for manual entries to show outstanding known liabilities.
- (g) In the case of some of the large Ministries, it may be necessary for Accounting Officers to require details of allocation balances against individual spending officers. This will necessitate an amendment to the system detailed in (e) and (f) above, and must have the prior consent and approval of the Accountant-General.
- (h) All Monthly Returns of Expenditure must be endorsed with a note to the effect that the expenditure does not include or reflect any extraneous payments and receipts for that month.
- (i) The balance on the Payment Account shall be analysed at the end of each month. This analysis shall be submitted to the Accountant-General and the Auditor-General. Outstanding items in respect of the current month need only be totalled but outstanding items from previous months must be shown in detail.
- (j) A trial balance of the main ledger accounts, excluding the Personal Advances Account, shall be submitted each month to the Accountant-General and the Auditor-General.
- (k) In large Ministries, it may be more expedient to vary the procedure as outlined in (b) (4) and (5) above. Such variations must, however, have the concurrence of the Accountant-General.

## CHAPTER 5

### TREASURY DEPARTMENT OF THE MINSITRY OF FINANCE AND TREASURY CASH OFFICES

05001. The Treasury Department of the Ministry of Finance has its Headquarters in Akure. Treasury Cash Offices are established in all Local Government Areas in the State and other places as may be so designated.

05002. The functions of the Accountant-General is as defined in Financial Regulation 02001.

05003. An Account Officer at a Sub-Treasury or Cash Office of a self-accounting Department is required to keep a Treasury Cash Book No. 153 or 153A (*See Appendix 1*) or a Cash Book in such form as may be approved by the Accountant-General in consultation with the Auditor-General, together with such other books of account as may be prescribed by the Accountant-General or the Accounting Officer of the self-accounting Department with the approval of the Accountant-General.

Accounts Officers to maintain Cash Book

05004. An Accounts Officer shall enter promptly in the Cash Book all sums of money received by him or paid by him as a public officer, for whatever service, and every entry shall be supported by a receipt or payment voucher on the prescribed form containing full particulars of the transactions. Vouchers, both receipts and payments should be printed and pre-numbered in triplicate and recorded serially each month in the order in which the amounts are received or paid, and shall be entered in the cash book accordingly. Other accounting forms may be numbered in accordance with instructions issued by the Accountant-General.

Numbering of Vouchers and prompt entry in cash book

05005. The cash book shall be ruled off and balanced daily by the cashier who shall enter the cash specification of the balance in hand in the cash book. The Accounts Officer shall check the cash against the specification and initial the cash book. Bank Cheques held as cash at the close of business shall be paid to the bank or otherwise cleared on the next business day.

Cash specification.

05006. Revenue expenditure and below-the-line vouchers will be submitted to Accounts Officers in duplicate, except as may be otherwise directed from time to time by the Accountant-General. The word 'Revenue and Expenditure' refer to receipts and payments. The term 'below-the-line' refers to all other receipts and payments.

Submission to Accounts Officer

05007. The cash book shall be signed at the end of each month by the Accounts Officer whose signature will be taken as certifying the correctness of the entries and balance. The cash book will be supported by a balance statement as follows:

Balance Statement

N : K

Opening balance (i.e. the closing balance of the previous month)  
 Add total receipts for month . . . . .  
 Deduct total payment for month . . . . .  
 Closing Balance . . . . .

05008. Where a bank account is maintained, a bank reconciliation statement and bank certificate of balance at the last business day of the month will be attached to the cash book. Bank reconciliation statement shall be prepared as follows, in individual item being specified to explain any variation from the balance shown in the cash book.

Bank Re-conciliation

N : K

Cash book balance as at (date)  
 Add cheques issued but unrepresented to bank  
 Add credits in Bank Statement and not in cash book  
 Deduct debits in bank Statement and not in cash Book  
 Deduct uncredited lodgements

05009. Head of Accounts shall ensure that all outstanding items in the bank reconciliation statement are cleared expeditiously ( <i>see also Chapter 11</i> ).	Prompt Clearance of items outstanding in Bank Reconciliation.
05010. Account Officers shall submit their accounts by the sixth day of the following month or within such other period as may be instructed by the Accountant-General or the Accounting Officer in the case of a self-accounting Department. These accounts will consist of the original Cash Book Folios with the original and all copies of supporting vouchers, and such other statements or documents as the Accountant-General may direct. Copies of vouchers will not be retained by Treasury Cash Officer whose records of transactions will be confined to entries in their duplicate Cash Book Folios.	Submission of monthly accounts
05011. (a) Vouchers and other accounting documents should be presented to Treasury Cash Officers by Accounts Officers charged with accounting duties in the following manner:	
Ondo State Transactions:	Original only
Receipt made/paid by means of a Receivable Order	Original and one copy.
Receipt made by means of receipt Voucher	Original only
Payments made by means of a Payment Request	Original and one copy.
Payments made by means of a Payment Voucher	Original and two copies
Other Government Transactions: Receipts and Payments	
(b) <i>Transfer Voucher:</i> With the exception of those transfers relating to administrative charges on advances, transfer vouchers must be forwarded by Head of Accounts direct to the Accountant-General. Original and three copies of Transfer Vouchers for administrative charges should be presented to the Treasury Cash Officer when the voucher for the payment of the advance is presented.	Examination, acceptance in Account.
05012. When Treasury Cash Officers' accounts are received by the Accountant-General, any receipts, payments or transfers insufficiently supported by vouchers or forms shall be disallowed. Accounts so disallowed shall be charged as a personal advance against the Treasury Cash Officer responsible.	Monthly Schedule of receipt and payments.
05013. All receipts and payments will be scheduled by the Accountant-General and a monthly schedule of receipts and payments prepared.	Abstract:
05014. An abstract shall be maintained by the Accountant-General to support revenue into, and expenditure out of the Consolidated Revenue Fund and the Capital Expenditure and Development Fund. Revenue shall be shown by monthly totals for each sub-head and expenditure by the monthly transfers to drawing Accounts.	Monthly Abstract of expenditure.
05015. The Accountant-General shall maintain a monthly abstract of expenditure by the Sub-head in respect of any Head which transactions do not pass through Drawing Account.	Monthly Statement to Accounting officer
05016. (a) As soon as the monthly accounts have been balanced, the Accountant-General will forward to Accounting Officers a detailed statement of the receipts and payments relating to the Drawing Accounts under their control, supported by original vouchers. He shall also forward similar statements in regard to Accounts other than the Drawing Account which may be maintained by the Accounting Officers.	Adjustments and transfer vouchers
(b) Accounting Officers shall accept such statements, and after careful scrutiny and checking against their Departmental records, rectify, by means of a Transfer Voucher, any error that may have occurred in the scheduling or classification of the transactions as between one Drawing Account and another.	

05017. Adjustments between Funds and Drawing Account and between different drawing accounts shall be effected by means of transfer vouchers which will be processed in accordance with Chapter.10. Adjustment between Heads or Sub-Heads with the same drawing Account or within the same Fund, if the expenditure is not incurred through a Drawing Account, may be adjusted by an adjustment voucher only, if the adjustment is made in the same financial year as the original accounting entry.

Principal Journal and General Ledger

05018. The Accountant-General shall maintain a Principal Journal to which the totals of all Ledger Accounts in the monthly schedules of receipts and payments, and the Cash Balances, shall be posted and balanced. The General Ledger shall be posted monthly from the Principal Journal. It shall contain the receipt and payment accounts for all the public funds scheduled in the Public Administration Law and such other accounts as the Ministry of Finance shall approve. A trial balance of the General Ledger shall be made as soon as each month's account has been posted, and a summary of the accounts, under their principal divisions, but excluding the balance of the amount of Funded Debt and Sinking Fund, shall be published in the *Ondo State of Nigeria Gazette*. This summary shall form the statement of the General Assets and Liabilities of the Government. The Accountant-General shall also publish such other statements as the Ministry of Finance may direct.

Fluctuation in values of securities.

Statement of accounts of other Government.

05019. At the close of each financial year, each of the securities held on account of the government shall be valued at the current middle market price in Nigerian Stock Exchange on the last working day of the year and the value assigned to each security in the accounts shall be adjusted so as to correspond with these prices. Any appreciation or depreciation arising from the revaluation, and any profits or losses received from the sale or redemption of such securities, shall be credited or debited to the appropriate fund as provided by the Public Administration Law, Cap. 122, Laws of Ondo State, 2006.

05020. (a). Reimbursement of payment requests paid by the Accountant-General of the Federation/Ondo State will be made by cheque to the Central Bank, based upon actual payments made by the Federal Government during the preceding one month.

Vouchers Substitutes

(b) Settlements between the Ondo State and other Governments, Corporations, Statutory authorities and similar organizations for services performed on each other's behalf shall be made by a monthly cheque based upon the transactions actually carried out during the preceding month.

(c) Settlements of the current accounts as maintained between the Accountants-General of the Federation, and the Ondo State shall, subject to any future changes which must have the concurrence of both Accountants-General, be made by means of a monthly estimate, compiled during the course of any one month for the period to the last day of that month. Such estimates shall take into consideration remittances, revenue allocations and transactions conducted by either Government on behalf of the other. Settlement where necessary, shall be effected in the manner and place requested by the creditor Government

Register of outstanding vouchers

05021. (a) In the event of all vouchers not being available to accompany the account, a list of outstanding vouchers shall be forwarded (Treasury Form 34) and substitute vouchers (in duplicate) inserted. Voucher substitutes shall show month and year of account and also contain:

- (i) Classification
- (ii) Amount to be debited
- (iii) Pay Office number
- (iv) Sufficient details to permit identification of the transaction.

(b) A consolidated list of outstanding vouchers in respect of accounts for previous months will also be forwarded with the monthly account.

05022. A register of Outstanding Payment Requests (AG.001) will be kept by each Accounts Officer and marked off as payment requests are received. Such payment requests when received by the Head of Accounts will be forwarded to support the account at the first opportunity. The disbursement of public moneys is not properly accounted for until it has been supported by the appropriated payment request. It is the Head of Account's personal responsibility to obtain acquaintance for the payments out of Public Funds and this responsibility exists until he has obtained the paid payment requests (or unpaid payment requests and cash) (*see Regulation 09021*). Should a Head of Accounts be unable to obtain the return of an outstanding payment request, he shall take action as laid down in Regulation 09026. The procedure for dealing with lost payment voucher is detailed in Regulation 09027.

Accounts on self-accounting unit

05023. The Head of Account of a self-accounting Department will bring to account in his main and subsidiary ledgers all transactions conducted by his Accounts Officers and will submit the consolidated account of the Department to the Accountant-General.

## CHAPTER 6 REVENUE COLLECTION AND ACCOUNTING

06001. The individual officers concerned with the collection of particular items of revenue are specified in and Appendix to each year's published Estimates. Where such an officer is not already an Accounting Officer, he shall be primarily responsible to the Accounting Officer of his Ministry, Department or Agency. Accounting Officers shall draw up a code of instructions of the procedure to be followed in their organizations to ensure the prompt and correct collection of revenue due. Each code shall be subject to approval by the Accountant-General after consultation with the Board of Internal Revenue and the Auditor-General and shall thereafter have effect as though it were part of these Financial Regulations. Where the approval code is at variance with these regulations the code shall prevail.

Accountings procedure for revenue collection

06002. (i) Save where other-wise expressly provided every Account Officer /Treasury Cash Officer or Revenue Collector shall give an e-receipt upon the prescribed form for each sum paid to him. Every copy of an e-receipt shall bear the stamp of the office of issue. In no circumstances may temporary unofficial or privately printed receipt be given.

Issue of receipts in acknowledgement by officers in receipt of public money.

(ii) Where a carbon copy of receipt books are used, the payer shall duly sign the space provided for the purpose. Where the payer is unable to sign his name, he shall be asked by the sub Accounting Officer or revenue collector to make his mark or thumb print, and as such, that mark or thumb print will be witnessed by a third party person/party who will also enter his name, occupation and full residential address.

Signing of receipt prayer

06003. Printed receipts or licence forms shall contain spaces for the insertion of details in manuscript and the appropriate detail shall be inserted in each space. The space provided for details of the amount paid shall have inserted in it, such information concerning, quantities or rates, or the relevant invoice, issue vouchers or other documents as shall enable the classification and computation of the amount to be verified. The particulars of cheques, money and postal orders shall be shown on the receipt or counter-foil. Licences shall be brought to account directly in cash-books and no covering receipt is required.

Details of Transaction to be shown in receipt.

06004. There shall be exhibited, conspicuously, in every office where public money is received, notices printed in English and in such other language or languages as are most likely to be understood in that locality, to the effect that a numbered official receipt should be obtained for every sum of money paid to the government.

Notification to the public.

06005. (a) Except where receipt or licence books are specially printed for particular purposes, or e-receipt used, General Receipts (Treasury Book 6) shall be used by all Accounts Officers/Treasury Cash Officers. These books, each, contain fifty sets of original, duplicate and triplicate receipts.

General Receipt Book (Treasury 6)

(b) The original receipts shall be completed in indelible ink and carbonized triplicate booklet shall be used to make the duplicates and triplicates. The originals shall be handed or delivered to the payers by the officer who issues the receipts. The duplicate receipts supported by completed. Treasury Forms 15 or 15A shall be used as Cash Book Vouchers and the triplicate receipts shall be retained in the book.

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

06006. Where fixed fee licences or tickets of the counterfoil type are used, the counterfoil of each licence or ticket issued shall be initialed by the issuing officer

Counterfoil to be initiated

06007. (a) Except where receipt or license books are specially printed for a particular purpose, e-receipt shall be issued for all payments, Revenue collectors' Receipts (Treasury Book 6A) shall be used by all Revenue Collectors. These books each contain fifty set of original, duplicate and triplicate receipts

Revenue Collectors' receipt

(b) The original receipt shall be completed indelible in ink and carbonized duplicate

booklet shall be used to make the duplicates and where applicable triplicates, The original shall be handed or delivered to the payers by the officer who issued the receipts.

06008. (a) Every revenue Collector shall keep a cash book in which all receipts shall be entered without delay in strict serial number order on the day of receipt, and in which all payments to the Accounts Officer/Treasury Cash Officer or the prescribed officer shall be promptly recorded. Such payment shall be made at least once a week unless an alternative specific period is approved by the Accountant-General. The payment shall be supported by a Revenue Collectors' paying-in form (Treasury 15A) and the duplicate receipts which shall be included by the Accounts Officer/Treasury Cash Officer in his monthly accounts. The Revenue Collectors shall insert in the paying-in form in the Head and Sub-Head to which the collections are to be credited, but the receiving cashier shall in each case verify, so far as he is able, that Head and Sub-Head are correct.

Revenue collectors' Duties

(b) Where a document itself constitutes a receipt (e.g. vehicle license is used as evidence of receipt) a register showing full particulars shall be maintained by the revenue collecting officer and each entry therein checked and initialed by the responsible supervising officer who shall satisfy himself that all such revenue has been collected and brought to account in the cash book.

06009. The Heads of Accounts are responsible for calling upon Revenue Collectors to pay in their collections and produce their cash books for examination and thereafter for reporting any failure to do so, to the Accounting Officer.

Head of Accounts Duties

06010. (a) When a Revenue Collector produces his cash book for examination to a Head of Accounts/Treasury Cash Officer, the triplicates or counterfoils of his receipts books shall be checked with the receipt entries in his cash book, and the payment entries with the Treasury/receipts pasted in his cash book.

Head of Accounts examination

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

(c) Examining Officers shall also impose any additional checks which circumstances may require.

06011. The Head of Accounts/Revenue Collector shall maintain up-to-date in his office, a chart listing the individual Revenue Collector under his control. (*see specimen chart in Appendix 3*)

Charts of Revenue Collectors

06012. Whenever an incorrect entry has been made on a receipt or licence, the receipt or licence shall be cancelled and a new form completed. The cancelled forms, including the original, shall be retained in the receipt or licence book.

Alterations

06013. It is the duty of the Accounting Officer responsible for the collection of revenue or other monies due to Government, to ensure that all collections for which he is responsible are correctly and promptly brought to account, whether such collections are payable directly to him, or to an Accounts Officer/ Treasury Cash Officer or through any other channel. None of the checks which are required by these regulations to be carried out by Account Officer/ Treasury Cash Officer relieves the Accounting Officer of the ultimate responsibility of verifying that all collections are brought to accounts. In addition to any other checks which an Accounting Officer may consider necessary, Revenue Collectors' cash books and cash balances shall be checked at irregular intervals and cash book shall be promptly reconciled with Revenue Register or other records in use for the control of collections. Head of Accounts will notify the appropriate Accounts officer/Treasury Cash Officer and the Auditor-General of the establishment of any revenue collecting office.

Departmental Control

06014. If any officer who is neither a Revenue Collector nor an Account Officer/Treasury Cash Officer comes into possession of monies in the course of his official duties, he shall lodge them

Receipts by officers not in

without delay with an Accounts Officer/Treasury Cash Officer who will issue an official receipt. The lodgement will be supported by a paying-in-form (*Treasury Form 15*). When accepting such lodgement, the Accounts Officer/Treasury Cash Officer shall ascertain whether the officer is likely to come into possession of further monies in the course of his duties, and if so, shall arrange for the officer to be supplied with an official receipt book.

possession of official receipt books

06015. Subject to Regulation 11014 and unless the Accounting Officer or Head of Accounts/Treasury Cash Officer shall expressly authorize otherwise, at all stations where there is a bank in which the Government account is kept, collections shall be paid in to the Government account at the bank, the relevant bank credit slip supported by completed Treasury Forms 15 or 15A in duplicate being tendered to the Accounts Officer/Treasury Cash Officer in lieu of cash at the earliest moment (*see Regulation 11009*).

Collection to be paid to banks

06016. Accounts Officers/Revenue Collectors or other officers who function as Revenue Collectors will bring their collections to account direct into their cash books, the receipt being acknowledged on General Receipt (*Treasury Form 6*) or the appropriate receipt or Licence form.

Revenue Collection by Accounts officers

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

06017. Any unexplained surplus cash will be promptly brought to account as a receipt, placed on deposit, and reported to the Accountant-General or, in the case of self-accounting unit, to the Accounting Officer. Subject to the specific approval of the Accountant-General or the Accounting Officer, as the case may be, such surplus may be withdrawn from deposit to make good a subsequent deficiency, provided that the deficiency is directly attributable to the correction of the error which caused the apparent surplus. The Accountant-General shall instruct that amounts not so withdrawn from deposit are transferred to Revenue.

Cash Surplus

06018. No deduction shall be made from any revenue collection or other receipts to adjust a previous over credit. The gross amount received must on all occasions be accounted for in full.

Deduction from revenue : prohibited

06019 (a) Accounts Officers who are responsible for the collection of revenue shall furnish, annually, a return of Arrears of Revenue due at the 31<sup>st</sup> December in each year which remains uncollected by the following 31<sup>st</sup> January. The return which shall be submitted by the 31<sup>st</sup> January, shall be prepared in triplicate, on the prescribed form (*Treasury 44*); one copy being sent to the Accountant-General, one to the Auditor-General, and the third retained for record purposes. In case there is no outstanding revenue, a NIL return should be furnished. The Accountant-General shall list in his Annual Report these departmental returns for the information of the Public Accounts Committee.

Arrears of revenue Annual returns

(b) It is emphasized that it is the responsibility of Accounting Officers to follow up outstanding items of revenue and to take all necessary steps to ensure collection or, where collection is clearly impracticable, to apply to the Commissioner for Finance for authority for a write-off, explaining the circumstance.

Arrears of revenue: Authority for write off

06020. The Chairman, Board of Internal Revenue shall furnish, in lieu of the Arrears of Revenue Return at the 31<sup>st</sup> December, a return of all assessments raised up to that date and still outstanding at the 30<sup>th</sup> June each year. Such return shall include all assessments in the following categories.

Arrears of income tax: annual returns.

- (a) under objection
- (b) Under appeal;
- (c) Unpaid

06021. The return to be rendered by the Chairman, Board of Internal Revenue under Regulation 06020 shall be accompanied by a return showing, in respect of all assessments outstanding at the 31<sup>st</sup> December, the value:

Arrears of income tax: annual returns.

- (a) Collected
- (b) Discharge on objection or appeal,
- (c) Written off as irrecoverable under the prescribed authority during the six months to the



30<sup>th</sup> June.

06022. (a) Arrears of Revenue returns must include all arrears for which the Accounting Officer is responsible and not merely the arrears in the headquarter. Heads of Sections/Departments should be notified of any amounts owing by departmental officers. All arrears to be reported

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

(c) Arrears of Revenue returns must include all arrears still outstanding from previous years.

06023. (a) In the case of irrecoverable arrears of revenue, except where other authority is by law established, the authority of the Commissioner for Finance, is required for any abandonment of claims. Arrears of Revenue: authority for abandonment.

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

06024. If at any time the public revenue sustains a loss by reason of the neglect or fault of any officer, he will be liable to be surcharged with the amount. Loss of revenue through negligence.

## CHAPTER 7 AUTHORIZATION OF EXPENDITURE

07001. (a) Government's proposals for expenditure are embodied in the Annual Estimates, divided into Heads, each of which is sub-divided into Sub-heads and items. The division of the expenditure into Heads corresponds to the manner to which funds are to be appropriated by the Appropriation Law, which authorises the expenditure of specified sums for the purpose of each of the Heads of Expenditure. The purposes of the breakdown of the Estimates into sub-heads and items is to make further information available to the Legislature and ensure firmer control by Government, of expenditure out of the funds voted by the Legislature. Annual Estimates

(b) No expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so in accordance with one of the regulations in this Chapter. Any officer controlling a vote, or part of a vote, allocated to him who incurs expenditure without such authority does so on his sole responsibility and will consequently be held pecuniarily responsible for his actions.

07002. There are two types of expenditure (Recurrent) paid from the Consolidated Revenue Fund.

(a) Statutory Expenditure, which is expenditure charged on the Fund by the Constitution of the Federal Republic of Nigeria (e.g. salaries and allowances of the Chief Judge and Judges of the High Court); and Auditor-General, etc. Statutory Expenditure and appropriated Expenditure

(b) Appropriated Expenditure, which is authorized by an Appropriation or Supplementary Appropriation Law authorizing the expenditure in a given year only as contained in the approved Estimates.

### PART A: RECURRENT EXPENDITURE

07003. Recurrent Expenditure is paid from the Consolidated Revenue Fund and no such expenditure may be incurred except on the authority of a warrant duly signed by the Commissioner for Finance and without such a warrant the Accountant-General shall not accept in his accounts any charge upon the Consolidated Revenue Fund. The authority of the Commissioner for Finance shall be conveyed in one of the following forms of warrant: Warrants

- (1) The Annual General Warrant of Recurrent Expenditure
- (2) A Provisional General Warrant
- (3) A Supplementary General warrant of Recurrent Expenditure.
- (4) A Reserved Expenditure Warrant
- (5) A Contingencies warrant
- (6) A Supplementary (Statutory Expenditure Warrant).

07004. Annual General Warrant authorizes the Accountant-General to issue funds to pay for the emoluments and other services provided in the Annual Estimates, and authorizes the officer controlling the expenditure votes to incur expenditure on these purposes. But the Commissioner for Finance may exclude from the Annual General warrant any item of expenditure over which it is desired to exercise special control, (*see Financial regulation 07007*). The original copy of the annual General warrant is addressed to the Accountant-General and a signed copy shall be forwarded to the Auditor-General. A notification that the warrant has been signed shall also be published in the State Official Gazette. Annual General Warrant.

Provisional

07005. A Provisional General Warrant, which shall be issued if the Appropriation Law

General Warrant	<p>has not come into operation at the beginning of financial year provides (for a period of four months, or until the Appropriation Law comes into operation, whichever is the shorter) for the continuance of the services of the Government at a level not exceeding the level of those services prevailing in the previous financial year. Any monies so expended shall not exceed the sum specified in the Estimates presented for approval and shall be set off against the respective amounts provided in the Appropriation Law upon its coming into operation. The original copy of a Provisional General Warrant is addressed to the accountant-General and a signed copy shall be forwarded to the Auditor-General. A notification that the warrant has been signed shall also be published in the State Official Gazette.</p>
Supplementary General Warrant	<p>07006. A Supplementary General Warrant authorizes the Accountant-General to issue funds to pay for the additional Personal Emoluments and other services which may have been approved in Supplementary Estimates, and for which additional funds have been appropriated by the State executive Council and passed by the Legislature.</p> <p>The Commissioner for Finance shall exclude from the Accountant-General Warrant the item of expenditure over which it is desired to exercise some control (<i>see Financial Regulations 07007</i>). The original copy of s Supplementary General Warrant is addressed to the Accountant-General and a signed copy shall be forwarded to the Auditor-General. A notification that the Warrant has been signed shall also be published in the State Official Gazette.</p>
Reserved Expenditure Warrant	<p>07007. A Reserved Expenditure Warrant authorizes the release of provision included in the approved Annual or Supplementary Estimates, but excluded from the Annual General Warrant or from a Supplementary General Warrant. The original copy of a Reserved Expenditure Warrant is addressed to the Accountant-General and a signed copy shall be forwarded to the Auditor-General. The Ministry of Finance will also notify the officers controlling the relevant votes to the release of provision authorized.</p>
Payments from (Contingencies) Warrant.	<p>07008. A Contingencies Warrant may be issued in very exceptional cases, where an application for additional provision reveals such a degree of urgency that the issue of funds cannot without serious injury to the public interest be postponed until a Supplementary Appropriation Law can be passed. Such authority shall be conveyed by the issuance of a Contingencies Fund Warrant to the Accountant-General authorizing him to transfer the necessary funds from the Contingencies Funds to the Consolidated Revenue Fund, and the issuance of a Contingencies Warrant, authorizing expenditure from the Head and Sub-heads concerned. The original copies shall be forwarded to the Auditor-General. The Ministry of Finance will also notify the officers controlling the relevant votes of the additional expenditure authorized.</p> <p>07009. In no circumstances will expenditure incurred under this Contingencies Fund procedure be charged, or the relevant vouchers classified to the Contingencies Fund directly, Expenditure authorized under this procedure is subject to the covering approval of the State Executive Council at its next meeting and must for this purpose be included in a Supplementary General warrant which shall be the authority for the Accountant-General to transfer the sum appropriated to the Contingencies Fund.</p>
Variation in Establishments	<p>07010. Any variation in the Establishments or rates of allowance authorized for the Civil Service in the Annual or in Supplementary Estimates, must receive the approval of the Office of Establishments and notify the Auditor-General.</p>
Supplementary (Statutory Expenditure Warrant).	<p>07011. A Supplementary (Statutory Expenditure) Warrant authorizes, where necessary, additional expenditure over and above that included in the General Warrants or in a Supplementary General Warrant, from votes which are chargeable against the consolidated revenue fund by virtue of the constitution of the Federal Republic of Nigeria</p>

or by legislation other than the Appropriation Laws (e.g Statutory Pensions). The original copy of a Supplementary (Statutory Expenditure) Warrant is addressed to the Accountant-General and a signed copy shall be forwarded to the Auditor-General. The Ministry of Finance shall also notify the officers controlling the relevant votes of the additional expenditure authorized.

Authorized Expenditure not to be exceeded

07012. The authority conveyed to the Accountant-General and to officers controlling votes, by Recurrent Expenditure Warrants is Limited to the amounts provided under each sub-head in the approved Estimates and Supplementary Estimates. No Expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the Approved estimates or Supplementary Estimates may be authorized by any officer controlling a votes, without approval of the Ministry of Finance. Such approval will be sought by means of an application for supplementary provision.

No revotes of Recurrent Expenditure

07013. If provision is required to complete payment for an item for which provision was made in the previous year's Estimates, and which cannot be contained within the current year's Estimates, an application for Supplementary Provision must be made. An unspent balance on a Recurrent Expenditure vote cannot be revoted.

Application Supplementary for provision

07014. Subject to any special instructions which may from time to time be issued, applications for Supplementary Provision should be submitted to the Commissioner for Finance on General Form A/Cs Gen.108, with a copy to the Auditor-General and, where questions of establishments, gradings or personnel (including all non-established labour) are involved, a copy must be sent to the Office of Establishments. The Commissioner for Finance shall decide, after consultation where appropriate with the Office of Establishments, whether an application is justified and the provision of additional funds is in public interest. He shall also decide whether the provision should be included in the Supplementary Estimates to be submitted at the next meeting of the State Executive Council, or the funds provided immediately by means of a Contingencies Warrant.

#### **PART B: CAPITAL EXPENDITURE**

Capital Expenditure from Capital Expenditure and Development Fund.

07015. Capital Expenditure is paid from the Capital Expenditure and Development Fund, and no such expenditure may be incurred except on the authority of a warrant duly signed by the Commissioner for Finance and without such a warrant the Accountant-General shall not accept in his accounts any charge upon the Development Fund. The authority of the Commissioner for Finance may be conveyed in one of the following forms of warrant.

- a. The Development Fund General Warrant
- b. A Provisional Development Fund General Warrant
- c. A Development Fund Supplementary General Warrant
- d. A Development Fund Reserve Expenditure Warrant.
- e. A Development Fund (Special) Warrant

Development Fund General Warrant.

07016. The Development Fund General Warrant authorizes the Accountant-General to issue funds for expenditure on capital projects, as contained in the Annual Estimates, and authorizes the officer controlling the expenditure votes to incur expenditure on these projects. Such authority will be conveyed after the Capital Expenditure Estimates have received approval by resolution of the State Executive Council. The Commissioner for Finance may exclude from the Development Fund General Warrant any item of expenditure over which it is desired to exercise special control. The original copy of the Development Fund General Warrant is addressed to the Accountant-General and a signed copy shall be forwarded to the Auditor-General. A notification that the warrant has been signed shall be published in the State Official Gazette

Capital Development

07017. If the Legislature has not passed the necessary resolution at the beginning of any financial year the Commissioner for Finance may, by Capital Development Fund

Fund  
Provisional  
Release.

Provisional Release Warrant (Form ODS.7), authorise the issue from the Fund of sums necessary to finance such capital works and items as Executive Council may approve for a period of four months or until the expenditure has been authorized by resolution of the Legislature, whichever is the shorter. No sum, however, may be issued in respect of any sub-head as it appears in the latest Approved Capital Estimates or Supplementary Capital Estimates approved by the Legislature for the previous financial year – i.e. new works and items at any time in excess of 25% of the project cost.

Release  
Development  
Fund  
Supplementary  
General  
Warrant.

07018. A Development Fund Supplementary General Warrant authorizes the Accountant-General to issue funds, and the officers controlling the votes concerned to incur expenditure, on project as sanctioned by the Executive Council in resolutions approving Supplementary Capital Estimates. The Commissioner for Finance may exclude from the Development Fund Supplementary General Warrant any item of expenditure included in Supplementary Capital Estimates over which it is desired to exercise special control. The original copy of a Development Fund Supplementary General Warrant is addressed to the Accountant-General and a signed copy shall be forwarded to the Auditor-General. A notification that the warrant has been signed shall also be published in the State Official Gazette.

Development  
Fund  
Expenditure  
Warrant.

07019. A Development Fund Reserved Expenditure Warrant authorizes the release of provision included in the Approved Annual or Supplementary Capital Estimates, but excluded from the Development Fund General Warrant or from a Development Fund Supplementary General Warrant. The Original copy of a Development Fund Reserved Expenditure Warrant is addressed to the Accountant-General and a signed copy shall be forwarded to the Auditor-General. The Ministry of Finance shall also notify the officers controlling the relevant votes of the release of the provision authorized

Revote not to  
exceed balance  
in  
Development  
Fund

07020. A revote or bringing forward of expenditure must not exceed the balance in the Development Fund remaining after all other expenditure authorized for the year has been provided for. Expenditure authorized by a Development Fund Supplementary Warrant is required to be reported to the State Executive Council at its next meeting

Special Project  
urgently  
required.

07021. Financial Regulation 07008 which deals with payments from the Contingencies Fund also applies to cases when capital expenditure not already provided in the Estimates already approved by the Legislature has to be incurred or when additional provision on existing projects is urgently required.

07022. Expenditure brought forward must not exceed the remaining balance in the Development fund after necessary provision had been made for all other expenditure authorized for the year. Reporting to the State House of Assembly of every expenditure authorized by the Development Fund Supplementary Warrant is a compulsory requirement

## CHAPTER 8 EXPENDITURE CLASSIFICATION AND CONTROL

08001. All disbursements of Public money shall be made by the Accountant-General on the authority of the appropriate Warrant issued to him and by Accounting officers charged by the Public Administration Law Cap 122 Laws of Ondo State, 2006, and entrusted with the expenditure of public money falling within the head of expenditure of their Ministry, Department or Agency. The officers charged with the control of votes will be specified in the Annual Estimates. The ultimate responsibility to the State Executive Council of the control of votes rests with the Accounting Officer at all times. Any officer, however, making, allowing or directing any disbursement without proper authority may be held personally responsible for the amount and any officer whose duties require him to render accounts may similarly be held responsible for any inaccuracies in these accounts.

Officers  
Controlling  
Expenditure.

08002. It is the duty of every officer controlling a vote to watch the expenditure of his Ministry, Department or Agency, with reference to the amounts provided in the Estimates and he will keep a Vote Book posted up to date in such forms as will clearly show in respect of each sub-head:

Departmental  
Vote Book.

- (1) In the space provided at the top of the Vote Book form:
  - (a) The amount sanctioned in the Estimates;
  - (b) The amount of any additional provision by Supplementary or other Warrants quoting the warrant number;
  - (c) Any reduction of the provision by virement to another sub-head or item quoting the warrant number and such reduction should be shown in red ink or font.
  
- (2) In the columns provided in the body of the Vote Book:
  - (a) Expenditure incurred.
  - (b) Any further known liabilities under the Sub-head for the Year.
  - (d) The balance available.

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

08003. The gross amount, *i.e.* the actual charge to the vote, of every expenditure voucher shall be entered in the Vote Book. Similarly all liabilities and commitments shall be entered as soon as they are known or incurred, e.g. indents and requisitions for stores, etc. Adjustments should be made when actual costs are known. Sub-heads affected by Supplementary or other Warrants should be adjusted in the Vote Book by addition to, or deduction from the amount hitherto shown as the case may be.

Entries in  
Vote Book

08004. An Accounting Officer, at his discretion, may delegate the day-to-day expenditure to a subordinate officer by the direct delegation of the whole vote by formal letter or written instruction (*see Regulation 08001*). The delegated officer shall then keep the Vote Book in the manner described in Regulation 08002. A

Delegation of  
Responsibility  
for  
Expenditure

<p>delegated officer may not sub-delegate responsibility for a vote, wholly or partly, without the knowledge and approval of the officer controlling the vote.</p>	Control
<p>08005. When it is necessary for an Accounting Officer to authorise other officers to incur expenditure and sing vouchers on his behalf, he will do so by means of a Departmental Warrant (Treasury Form 24) addressed to the officers concerned with copies to the Head of Accounts/Treasury Cash Officer, at the paying station or office. The officer controlling the vote shall enter the amount of the Warrant in his Vote Book as a commitment. The officer to whom the Warrant has been issued shall also keep a Vote Book and submit to the officer controlling the vote at the end of every month; a return of expenditure, liabilities incurred and the balance available, together with copies of the vouchers. The expenditure so incurred shall be reconciled by the officer controlling the vote in accordance with Regulation 08003.</p>	Departmental Warrants
<p>08006. At the time of entry in the Vote Book whether as a payment or a liability, all vouchers, indents, etc. should be stamped 'Entered in Vote Book' and initialed by the officer responsible for maintaining the Vote Book. Officers empowered to incur expenditure must ensure by adding their initials against the relative entry that the requisite Vote Book entries are made before the payments are authorized by their signatures to the payment vouchers.</p>	Vouchers to be stamped 'Entered in Vote Book'
<p>08007. The procedure for notification of expenditure to Departments is contained in Financial regulation 04010.</p>	Notification of Expenditure to Departments
<p>08008. In any case where a serious irregularity in a voucher is established or suspected, the vote controlling officer will immediately investigate and report the circumstance, inform the police if fraud is suspected, and take such other action as is necessary to remedy the error or to prevent recurrence. Where a loss of public funds is revealed, action will be taken in accordance with Chapter 16. In the event of any unauthorized payment being made in consequence of an incorrect certificate or entry on voucher the certifying officer or the Head of Accounts/Treasury Cash Officer as provided under Financial Regulation 08018 shall be held responsible and the amount may be surcharged against him.</p>	Suspicion of fraud.
<p>08009. The signature of the officer controlling a vote, or an officer signing for him, certifies to the accuracy of every detail on the voucher. He shall, therefore, be held responsible that the services specified have been duly performed, that the prices charged are either according to contracts or approved scales, or fair and reasonable according to current local rates, that authority has been obtained as quoted, that the computations and castings have been verified and are arithmetically correct and that the vouchers are those entitled to received payments, and that stores purchased have been duly taken on charge or correctly issued for immediate consumption if they are expendable.</p>	Responsibility for signing certificates on vouchers.
<p>08010. Officers authorized to sign Payment Vouchers shall be of the rank of Accountant I/Senior Executive Officer (Accounts) or above. Specimen signatures together with a list of relevant votes chargeable, shall be furnished by Accounting Officers to the Accountant-General and the appropriate Paying Office.</p>	Officers authorized to sign vouchers and specimen signatures.
<p>08011. When supplies are furnished or work done under agreement or contract, there shall be attached to the voucher a certificate that the payment are in accordance with terms of the contract or agreement, that as regards supplies, the articles have been received and, in the case of work, that it has been properly done. In the case of a payment on account, no money shall be claimed than the cost of the work certified to have been performed. When a deduction is made from the</p>	Contracts Payments for

amount payable on a contract in respect of a statutory deductions, the net sum only shall be paid, while the gross shall be charged to the vote

08012. The authority for expenditure conveyed by any of the Warrants contained in Chapter 7 lapses at the end of the financial year to which it relates and any unspent balance required for the completion of a service must be provided for in the Estimates of the year in which the sum will actually be expended, or in case of Capital Expenditure be revoted in accordance with the rules of the Capital Expenditure and Development Fund. Where funds are released but unexpended on an ongoing project, the financial position on it at end of the year should be reflected in the annual accounts.

Authorities  
Lapse of.

08013. The date of payment governs the date of the record of the charge in the accounts, except as otherwise specifically authorized by the Accountant-General. In no circumstances may payments be made before they are due for the purpose of utilizing an anticipated saving on a sub-head, nor may the unexpended portion of setting it in reserved to meet impending payments, or be carried to a deposit or suspense account. On the other hand, expenditure properly chargeable to the account of a given year must, as far as possible be met within the year and must not be deferred or placed in suspense for the purpose of avoiding an excess on the amount provided in the Estimates. Unallocated stores may not be drawn for use before they are required in order to utilize provision in the Estimates which would otherwise lapse at the end of the financial year.

Date of charge in  
accounts  
governed by date  
of payment.

08014. The State Government requires all officers responsible for expenditure to exercise due economy. Money must not be spent merely because it has been voted and abnormal expenditure at the end of the Financial Year for purposes of spending unexpended balances is strictly prohibited.

Economy.

08015. Expenditure shall be classified strictly in accordance with the Estimates, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed by the Accountant-General.

Classification of  
expenditure.

08016. Officers controlling votes and officers acting under their instructions should arrange as far as is practicable to spread expenditure evenly over the year. When expenditure of exceptionally heavy amounts is anticipated, the Accountant-General should be informed in advance to enable funds to be made available to meet the payment (*See Regulation 08005*) Whenever possible a portion of each vote should be set aside at the beginning of each year to meet unforeseen contingencies. This safeguard notwithstanding, officers responsible shall review the balances in their vote periodically throughout the year and whenever it becomes apparent that commitment shall exceed the amount provided, immediate steps shall be taken to obtain Additional provision. Officers controlling votes are solely responsible for unauthorized expenditure in excess of the sum allocated.

Expenditure;  
Apportionment  
of.

08017. In any exceptional case where it is manifestly in the public interest that expenditure should be immediately incurred, and time does not permit of authority being obtained in the usual way, an officer may on his own reasonability, incur the expenditure; but he shall at once forward an application for additional provision provided with a covering memorandum explaining the reasons which induced him to depart from the ordinary course. In such case he shall be held personally liable for the expenditure in the event of the payment not being finally approved; and any items which may appear unnecessary or extravagant shall be disallowed and surcharged against him.

Expenditure  
incurred where  
no provision of  
requisition  
exists.



08018. Before making any payment, officers in charge of accounts shall satisfy themselves, so far as they are in position to do so, that;

Responsibilities of Officers in charge of accounts.

- (i) the payment will not cause an excess on the amount provided in the Estimates as included in the Release Warrant or on the Sub-head to which it is chargeable;
- (ii) the expenditure has been authorized by Warrant;
- (iii) the information furnished on the vouchers is correct in all particulars and that the certificate duly signed by the proper officer,
- (iv) all proper deductions from salaries or pensions or pensions on account of contributions, repayments of advance, remittance or other liabilities have been duly made;
- (v) All statutory deductions are made in respect of contract payments.

08019. The classification of a voucher shall not be changed arbitrarily by a Checking Officer or Accounts Officer/Treasury Cash Officer. Alteration to the classification of a voucher shall only be effected by the signing officer who shall amend his Vote Book accordingly. All instruments of commitments, indents, lops, job order and signed contracts should be entered correctly into the Vote Book as liabilities with the contract stamped.

Alterations in classification expenditure and instruments

08020. Officer controlling votes are responsible for ensuring that, as far as possible, payments for service rendered are settled within the Financial Year in which they were rendered. When necessary reminders should be sent to private parties to forward their claims without delay. Failure to do this shall not prejudice the private party but the officer who has neglected to press for claims shall be held responsible. Officers controlling votes must impress this necessity upon their subordinate officers, where the validity of a claim is beyond doubt, payment before the end of the year should not be held over because of imperfections in the voucher which can be corrected after payment.

Settlement within Financial Year.

## CHAPTER 9

### PAYMENT PROCEDURE AND STANDARDIZATION

09001. Except in regard to payments against certain votes and funds under the entire control of the Treasury *e.g.* (pensions, gratuities, advances, deposit, certain payments charged against the State Government) all payments shall be made by Payment Request. Payment Requests: use of
09002. All payment entries in the accounts must be vouched for on one of the prescribed forms. Vouchers shall be made out in favour of the person(s) to whom the money is actually due. Vouchers for payment.
09003. Separate vouchers shall be used for separate sub-heads. Separate vouchers shall also be used for the payment of different services, particularly in cases where each service and payment has been authorized separately. Separate Vouchers for separate sub-heads.
09004. (1) All vouchers shall contain full particulars of each service, such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other document, and shall invariably be supported by relevant documents such as Local Purchase Orders, Invoices, Special Letter of Authority, Time Sheets, etc. Where such documents cannot be conveniently attached *e.g.* bulky files, a clear reference to the supporting document or information shall be stated on the voucher. Particulars on Vouchers.
- (2) The following particulars, as may be applicable, must be given on vouchers;
- (a) Reference to contracts and details of any previous payment(s) under a contract;
  - (b) Reference to the numbers, dates and stations of deposits vouchers in case of payments;
  - (c) Reference to special authorities (*e.g.* for advances or any unusual payments);
  - (d) Reference to the appropriate Release Warrant;
  - (e) The appropriate authority for expenditure as under.
    - (i) The Development Fund General Warrant
    - (ii) A Provisional Development Fund General warrant
    - (iii) A Development Fund Supplementary General Warrant
    - (iv) A Development Fund Reserve Expenditure Warrant
    - (v) A Development Fund (Special) Warrant
09005. The following rules will be strictly observed in the preparation of Payment Vouchers. Preparations of Payment Vouchers.
- (a) Vouchers shall be made out either in ink or indelible pencil or shall be typewritten. All copies must be legible. The totals of all vouchers shall be written in ink in words as well as in figures.
  - (b) No erasures of any kind whether in typescript or manuscript shall be allowed.

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

09006. The originals only of payment vouchers shall be signed in full in ink or indelible pencil by the certifying officer and the payee. Copies shall be initialed or stamped. Any name stamp used for copy vouchers must be strictly safeguarded by the officer concerned. Vouchers signing of

09007. Each certificate on a payment voucher shall be signed separately. Signature shall not be written across one or more certificates. Certificates: Signing of

09008. Duplicate and triplicate, etc. copies shall be clearly marked 'Duplicate' 'Triplicate,' *ect.* Copies shall not be accepted as payment vouchers. Vouchers Duplicate etc copies.

09009. Alterations to the amount of a voucher whether in words or figures are not permitted. A new voucher must be prepared when necessary. Any other alteration must be supported by the full signature of the officer certifying the voucher or, if the alteration is in the receipt, by the payees. Vouchers: Alterations in.

09010. An Accounts Officer/Treasury Cash Officer may not make payment against a voucher unless: Vouchers: duties Accounts Officer/Treasury Cash Officer

(a) The voucher is certified for payment by the officer who is authorized to do so.

(b) The voucher is stamped checked and passed for Payment at.....only, and is duly  
*(name of station)*  
signed to that effect by the checking officer in the appropriate place on the voucher.

(c) Less than three months has elapsed since the voucher was signed.

(d) The voucher (other than a checked and passed voucher received under registered cover as provided for in Regulation 09011) is accompanied by a schedule in the following form:

Office of issue.....		Serial No. of Schedule.....	
Departmental Payment Voucher No.	Payee	N : K	For Payment at
TOTAL			

I certify that the above vouchers have been entered in my Vote Book

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*Signature of Officer Authorizing the Expenditure*

(e) The serial number of the schedule referred to in (d) above and the departmental number of the payment vouchers concerned follow immediately from the numbers on the last schedule previously received from that Departmental Office of issue.

(f) The voucher is stamped, entered in the Vote Book and signed by officer responsible for keeping the Vote Book. *See Financial Regulation 08006.*

09011. Payment shall be made only to the persons named in the vouchers or their properly authorized representatives. Paying officers must satisfy themselves that the person claiming the payment is the person authorize to receive the amount and it is the duty of the Ministry, Department or Agency authorizing payment to furnish proof of identity if required. This can be done by a member of the Ministry, Department or Agency attesting payment of the Treasury or Cash Office. Vouchers must be receipted in the presence of the paying officer by the payee or his properly authorized representative at the time payment is actually made, and the amount in the receipt completed in words.

Payments identification of payees.

09012. When a payee is illiterate, his mark must be witnessed by a literate official other than the paying officer. A description of the witness should be given *e.g.* rank, title, *etc.* on the voucher. When necessary a witnessed sub-receipt bearing the names and marks of the payees shall be attached to the voucher. Receipts in vernacular characters should like-wise be certified and witnessed.

Payments when witness necessary

09013. When payments are made to legal representatives, authorities such as powers of attorney, letters of administration, *etc.* must be presented to the Accounts Officer/Treasury Cash Officer for inspection and a certificate that they have been seen appended to the voucher. If possible, the authority itself should be attached to the voucher. The only exception to this rule is that provided for by Section 59 of the Administrator-General's Law, Vol. 1 Cap 5, Laws of Ondo State of Nigeria, 2006 whereby the Accountant-General has authority to make payment to the legal personal representative of a deceased person when the amount of the estate does not exceed twenty thousand Naira. *See Chapter 21- Estates of Deceased Officer.*

Payments to Legal representatives.

09014. Payment to Firms may be made by the Accounts Officer/Treasury Cash Officer, on receipt of a letter authorizing payment to the representative names, whose certified passport photograph together with his specimen signature must have been deposited with the Accounts Officer/Treasury Cash Officer. Where printed receipts are issued by Firms, such receipts shall be affixed to the voucher. Payments to Firms, where bank account is kept, shall be made only by cheques crossed 'not negotiable', 'Account Payee only', in favour of the Firm.

Payments to Firms.

09015. Every payment to a Local Government must be supported by the official receipt of the Local Government concerned.

Payment to Local Governments

09016. When it is impracticable to obtain receipts for petty disbursements, a certificate to the effect must be given on the face of the voucher by the paying officer.

09017. A Payment voucher payable to, or receipted by any Government officer in his official capacity must be supported by an official receipt issued by him to ensure that the amount paid shall be properly brought to account.

Certificate of Honour

09018. Receipts given on payment vouchers are liable to Stamp Duty in accordance with the Stamp Duties Act, Cap. S.8, Laws of Federal Republic of Nigeria, 2004. the following tables show briefly the nature and amount of the payments which are:

Payments officially received. Stamp duty

*(i)* liable and *(ii)* exempt from Stamp Duty.

when  
necessary.

The table is not comprehensive and in doubtful cases references should be made to the Law. It should be noted that a receipt given without being stamped may only be stamped after execution under penalty.

(i) LIABLE TO N50.00 STAMP DUTY:

*Condition under which duty is due*

*Nature Of Payment*

1. Receipts given for goods or services rendered.
2. Advances to purchase motor vehicles.
3. Refunds of amounts deposited in the Treasury unless the receipts For such payments are exempted under Table (ii).
4. Fees drawn by officials outside their normal salaries, e.g. Language Examiners, etc.
5. Gratuities for passing Language examinations.
6. Composite vouchers for payment of several separate amounts.

If the amount is N5,000.00 or over, a N50.00 stamp is required in respect of each signature acknowledging an amount liable to Stamp Duty (where the arrangement of voucher makes such action possible amounts payable to the same person may be bracketed together and be receipted by one signature)

(ii) EXEMPT FROM STAMP DUTY:  
NATURE OF PAYMENT

*Conditions under which no duty is payable*

1. Payment for goods supplied or services rendered.
2. Advances of salary.
3. Salaries, duty pay, seniority pay.
4. Wages
5. Leave Bonus, Disturbance, traveling and Transport Allowances.
6. Refund of out-of-pocket expenses incurred and paid by officers in the course of their duties.
7. Pensions, Gratuities, Compassionate Allowances

If the amount is under, N5,000.00.

Exempts under all conditions

Exempts under all conditions

Exempts under all conditions

Exempts under all conditions

Exempts under all conditions

Exempts under all conditions

8.	Repayments of prisoner's property and sums deposited in the treasury under the provisions of the Minerals Ordinance	Exempts under all conditions
9.	Refunds of over payment to Government.	Exempts under all conditions
10.	Customs duties draw back	Exempts under all conditions
11.	Customs duties refunded upon certificates of over-entry or upon re-importation certificate.	Exempts under all conditions
12.	Receipts given by officers on behalf of Government, in their official capacity.	Exempts under all conditions
13.	Imprests.	Exempts under all conditions
14.	Advances (other than advances of salary) where the officer receives no personal benefit there from.	Exempts under all conditions
15.	Receipt given by accused person for money taken from him on arrest.	Exempts under all conditions
16.	Duplicate receipt required by Government.	Exempts if the original has been duly stamped if necessary.
17.	Composite vouchers for payment of several separate amounts.	Exempt when no separate amount is liable to stamp duty.

Payments by cheque 09019. Where banking facilities are available, all payments to the public of N5,000.00 or more must be made by cheque crossed 'Account Payee only' Accounts Officers/Treasury Cash Officers are permitted to use their discretion in case of emergency.

'PAID' Stamps 09020. Immediately after payment has been made, the paying officer shall stamp the original voucher and all copies, all invoices, warrants or other supporting documents 'PAID' and insert the relevant Payment Request numbers.

Vouchers: Receipt of. 09021. Vouchers and Payment Requests should not be receipted before payment is actually made.

When Payment Requests are presented by a Public Officer to an Accounts Officer/Treasury Cash Officer for the purpose of obtaining cash to make the payments (*e.g. salaries*) elsewhere the Payment Requests shall be numbered, stamped 'PAID' and entered in the Accounts Officer/Treasury Cash Officer's cash book.

When vouchers are presented by a Government Officer to an Accounts Officer/Treasury Cash Officer for the purpose of obtaining cash by means of a Payment Request, the vouchers shall be submitted in duplicate. The originals shall be returned to the officer concerned for receipt and the duplicates shall support entries in the accounts until the originals are received back duly receipted by the payee.

Payment to be effected within seven days. 09022. Vouchers withdrawn against cheque/cash order forms must be returned to the Cash Office within seven days. If payment cannot be effected within that period the cash shall be paid into the Cash Office along with the unreceipted payment voucher. A Treasury Receipt will be issued for the amount of cash returned and the cheque/cash order form released. Particulars of the Treasury Receipt shall be endorsed on the unreceipted voucher as evidence that the amount has been refunded.

Deductions on payment vouchers 09023. Advances recovered, or any other sums recoverable or due to be deducted from a payment, must be inserted on the Payment Voucher. The net amount only shall be paid, and the deductions accounted for by a Transfer Voucher debiting the vote to which the net payment has been charged and crediting the account to which the deduction relates.

Inter-State Payments. 09024. All instructions for payment to the other States of the Federation must emanate from the Headquarters of the Department concerned. The Accounting Officer shall submit to the Accountant-General correctly and fully completed Payment Vouchers (duly supported with Receipt Vouchers if necessary) under cover of Accounts Gen. 55 - Departmental schedule of Payment Vouchers. At the same time as a Payment Voucher is forwarded to the Accountant-General as above, the payee must be notified by means of Accounts Gen. 56 - Outstation Payment Vouchers Advice, duly signed by the same officer authorizing the Payment Voucher.

At the end of each month, the Accountant-General of the receiving State shall send the Payment Voucher(s) to the Treasury, Akure which shall arrange reimbursement direct. The Payment Vouchers shall then be incorporated into the Departmental Drawing Account in the Treasury and forwarded to the Accounting Officer duly listed on Accounts Gen. 14 - Transcript.

Accounts Gens.55 and 56 prescribed earlier are obtainable on request from the Accountant-General. Both forms are security documents and must be taken on charge in the Departmental Stock Register and kept under lock and key by the holder.



09025. Officers authorized to draw cash/cheques should not normally be below the rank of Accountant II/ Higher Executive Officer (Accounts). Officers drawing cash.

09026. If a voucher is outstanding the following steps will be taken to secure its return: Outstanding Vouchers return to paying officers

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

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

(c) If the voucher is still outstanding seven days after the issue of the second written application, the paying Head of Accounts/Treasury Cash Officer shall notify the Accounting Officer who shall immediately inform the Ministry of Finance. The Departmental Officer who withdrew the voucher may be held responsible for the amount of the outstanding voucher.

09027. If a payment request voucher is reported lost, prompt investigation shall be made. It must be established immediately whether payment has been made or whether the cash drawn is still in hand. If a loss or fraud had occurred, action shall be taken in accordance with Chapter 16. Where the Accounting Officer is satisfied that no loss or fraud has taken place he shall submit a report on the circumstances of the loss of the voucher to the Accountant-General. The report shall be accompanied by a copy of the voucher with the following certificate thereon signed by the authorizing officer: Loss of Payment Request Voucher.

"I am the officer,

\* (a) who signed the original voucher

\* (b) now controlling the Voucher and I certify that to the best of my knowledge and belief this is a true copy of the original voucher and that no fraud has been perpetrated". The Accountant-General shall consider the circumstances of the case and on behalf of the Commissioner for Finance rule whether the copy voucher is admissible to support the accounts.

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\* Whichever is inapplicable to be deleted

## CHAPTER 10

### TRANSFERS AND ADJUSTMENTS

Nature of transactions to be effected by adjustment.

10001. In the course of Government Accounting practice, many transactions can be effected more conveniently and expeditiously by a transfer from one account to another by means of a Transfer or Adjustment Voucher, *e.g.* payments or inter-departmental services, transfer of deposits or other accrued funds to revenue, correction of accounting errors and the ultimate allocation of Unallocated Stores.

Transfer Vouchers.

10002. Transfer Vouchers (Form A/C. Gen 34 and 34A are documents used to effect charge adjustments when two or more Drawing accounts are involved, and are raised when it is necessary.

- (a) To correct a mistake on the scheduling of redeemed Payment Requests (*e.g.* schedule by the Main Accounts Unit of the Treasury Department to a wrong Ministry/Department).
- (b) To raise a charge against another Ministry in respect of re-chargeable works and services. Transfer Vouchers shall be raised by the creditor department except in the following cases:
  - (1) Salary Payments
  - (2) Issue of imprests for re-chargeable works and services;
  - (3) Correction of scheduling errors affecting revenue.

Transfer Vouchers: Numbers of copies

10003. Transfer Vouchers shall be prepared in quadruplicate and the necessary entries made in the Receipt Register. Three copies of the transfer Voucher shall be sent to the debtor department for acceptance by that department and, after signature of the debit portion of the voucher, the debtor department shall make the necessary entries in the Payment Register. Two copies of the Transfer Vouchers shall then be returned to the creditor department for onward transmission to the Accountant-General who shall arrange to debit and credit as appropriate, the Drawing Accounts of the departments concerned. Details of such Transfer Vouchers shall be included on the Transcripts (form A/Cs.Gen 14) along with all other debits and credits covering charges, Payment Requests, *etc.* Where Transfer Vouchers affect other State Governments within the Federation, such vouchers, when passed to the Accountant-General must be submitted with sufficient copies to allow two copies for each of the State Governments affected. This arrangement shall also apply to Transfer Vouchers affecting all accounts, the subsidiary records of which are maintained by the Accountant-General.

Inter-departmental transfer

10004. Adjustments are effected by means of journal entries which enable transfers to be made from one account to another without actual receipt or payment of cash. Inter-departmental transfers within the Ondo State shall invariably be effected by Transfer Vouchers and not by Payment Requests.

Adjustment Voucher.

10005. Adjustment Vouchers (A/Cs. Gen.38) are used for adjustments between Heads and Sub-heads controlled from a single Drawing Account and shall be prepared in duplicate.

Signature of transfer and adjustment vouchers.

10006. Transfer and Adjustment Vouchers shall be signed by the officers who are empowered to sign Payment Vouchers. Types of adjustment vouchers shall include the following:

- (a) Adjustment Voucher (Treasury Form 23): This is designed to adjust inter-ministerial transactions and used by Ministries, extra-ministerial offices and other arms of government. To use this, adjustment shall be submitted on TF23 in quadruplicate or as otherwise directed but two copies of the voucher must be fully signed. Note that the ministry, extra-ministerial office or other arms of government which is receiving the adjustment voucher shall stamp and return one of the fully signed vouchers as evidence of acceptance or rejection as the case may be.
- (b) Supplementary Journal Voucher (SJV): This shall be used in the office of the Accountant General of the State for all adjustments and transfers that are made before the "below the line statement" is extracted.
- (c) Principal Journal Voucher (PJV): This shall be used in the office of the Accountant General of the State and prepared for the following reasons:
  - i. To correct misclassification of accounts detected by the main accounts;
  - ii. To adjust the account for instance when funds, rightfully belonging to one MDA has been wrongly credited to another;
  - iii. To effect month-end transfer of accounts from "Above the-line Account to Below the line Accounts; and
  - iv. To effect quarterly/annual transfers.

Information on vouchers.

10007. Adjustment Vouchers must clearly indicate the reason for the transfer, and must make full reference to the original debit or credit being adjusted, *i.e.* name of Sub-Treasury or Cash Office, voucher number and month of account and particulars of Treasury or Audit Query if applicable. A cross reference to the adjustment voucher shall be endorsed upon the voucher on which the debit or credit first originated.

Vouchers to be recorded in vote book.

10008. Where adjustments affect expenditure sub-heads, the amount either of debit or credit must be entered in the vote book, as prescribed in Financial Regulation 08006 and the vouchers 'stamped accordingly before signature by the officer responsible for the vote. After inclusion in the account, Accountant-General's numbered copies of the vouchers shall be returned to the officers controlling the votes with the monthly advice schedules.

Material Expense Statements.

10009. Adjustments in which Unallocated Stores and Workshops Accounts are credited must be embodied in the relative Material Expense Statement (M.E.S). Vouchers supporting adjustments between votes which are not to be included in the M.E.S. must bear the signature of the engineer or officer actually in charge of the vote.

Adjustment Vouchers between other State Governments

10010. Adjustment vouchers (Treasury Form 23) are used for adjustments (or transfer) between other State Governments of the Federation.

Adjustments arising from Reconciliation

10011. Vouchers in respect of adjustments arising from reconciliation should, wherever possible, accompany the Reconciliation Statements.

## CHAPTER 11 BANK ACCOUNTS AND CHEQUES, ETC

Authority for opening Bank Account.

11001. (a) No official Bank account may be opened unless authorized by the Accountant-General. Each approved account shall be maintained under an official designation. The Accountant-General may limit the cash holding in the commercial Banks after consultation with the Ministry or Department concerned.

Cheques

(b) Every cheque leaf shall bear the correct account number at the top.

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

Tellers

(d) The title of the account to be credited shall be well written (preferably impressed with a rubber stamp). Abbreviations shall not be used so as to prevent ambiguity.

(e) The correct account number shall be at the top of the Teller or Pay-or-Slip.

Authorised Signatories and specimen signatures.

11002. The Accountant-General or Accounting Officers shall provide banks with certified specimen signatures of the officers authorized to sign cheques drawn on official accounts and shall advise any subsequent changes in signatories. Notifications to the bank of any changes in respect of officers authorized to sign cheques on an account must be signed by one of the current signatories to the account and counter-signed personally by the Accounting Officer, and in the case of a Non-Ministerial Department, by the Head of Department. Delegation of this authority shall not be allowed.

Where accounts are maintained at the Central Bank the special form provided for change of signatory shall be used. In other cases notification shall be made by letter. Prompt notification should be given when an officer's authority to sign is cancelled. A copy of every notification concerning a change in authorized signatures shall be sent to the Accountant-General. All notifications shall be forwarded under confidential cover and shall be accompanied by certified specimen signatures of the new signatory or signatories.

Signing of Cheques.

11003. (i) Signatories to an official bank account shall be categorized into A & B, with the officers operating the accounts in category A, while the officers in category B shall be the counter-signatories. No signatory shall be below the Rank of Accountant I or designated officer of equivalent rank. On no account should a cheque/bank mandate be signed by signatories belonging to one category.

(ii) On no account should cheques be issued for full payment of services not yet performed, or for goods not yet fully supplied.

Right of access to bank account: Accountant-General, Auditor-General.

11004. The Accountant-General and the Auditor-General or their representatives have the right or access to records of all official bank accounts and are entitled to any information they may require in connection with such accounts.

Overdraft

11005. No Government bank account shall be overdrawn or any temporary advance

obtained from a bank. In the event of an account being overdrawn without authority, the officer responsible shall be made to refund any bank charges incurred thereon.

11006. Idle funds in the accounts of the Ministries, Departments/Agencies may be invested in short term deposits but with prior approval of the Accountant-General.

Public and  
Private Accounts  
to be kept  
separate.

11007. Private money will in no circumstances be paid into an Official Bank Account, nor public money be paid into a Private Bank Account.

11008. Where a bank account is kept, the operating officer should keep only sufficient cash to meet petty payments and all payments of ₦10,000 or more should be made by cheque.

Payments to  
bank.

11009. Officers operating official bank accounts must ensure that all sums paid into their official bank accounts are brought to account in their cash books promptly, and within the month of payments to the bank.

i. When an officer makes a payment into an official bank account which he operates, he shall prepare a bank paying-in-slip (bank teller) in duplicate. Both original and duplicate shall show a full analysis of the amount paid in as to notes, coins and cheques, and shall detail the serial numbers of individual cheques. No alterations, other than those made by the bank, may be made on a bank paying-in-slip. When payment has been made to the bank the officer operating the account will examine the duplicate paying-in-slip to see that it bears an acknowledgement of receipt by the bank, that there are no alterations other than those made by the bank, and that any such alterations are properly accounted for. The duplicate slip will be carefully retained for audit purposes.

(ii) When an officer makes a payment into an official bank account which he himself does not operate he shall prepare the bank paying-in-slip in triplicate. Each of the three copies will show a full analysis and the individual numbers of cheques, *etc.* as in the preceding sub-paragraph, and should contain no alterations. When payment has been made to the bank, both duplicate and triplicate copies shall be examined as above and the duplicate slip shall be forwarded without delay to the officer who operates the account. The triplicate slip shall be carefully retained for audit purposes.

Reconciliation  
of bank  
account with  
cash book.

11010. All officers authorized to keep bank accounts must compare weekly and at the close of each month, the entries as appearing in the bank statements with those in their cash books and effect clearance of outstanding items (*see Financial Regulation 05009*). At the end of each month, a certificate of the bank balance, signed by the manager of the bank shall be submitted with the officer's monthly statement of account, accompanied by a reconciliation statement (*see Financial Regulation 05008*).

Cheque  
Summary  
Register

11011. In larger offices it may be found convenient to maintain a Cheque Summary Register in addition to cash book. All debits and credits to the bank accounts shall be recorded in the Cheque Summary Register, preferably by an officer other than the cashier. The balance as shown in the Cheque Summary Register shall be agreed daily with the bank balance as shown in the cash book and a certificate to this effect appended in the Register by the Head of Accounts.

Cheques:  
Supply of

11012. Every order on a bank for a supply of official cheques must be signed by the officer authorized to keep the account.

11013. Cheques received should be made payable to Ondo State Government. A cheque may be accepted however, if made payable to the official designation of a Government account. If not already done, all cheques should be crossed 'Not Negotiable', Account Payee only' immediately on receipt. Account Officers and Revenue Collectors shall accept only certified Bank cheques and ensure before acceptance that:

- (a) The cheque is correctly dated (*i.e.* not-out-of-date or post-dated)
- (b) The amounts in words and figures agree;
- (c) The drawer's signature is appended.
- (d) The cheque is not torn or mutilated
- (e) Alterations of any kind are covered by the full signature of the drawer. If drawn on a branch of a bank situated in a town other than that at which the cheque is to be paid in, cheque must bear the endorsement 'Commission to Drawer's Account', with the full signature of the drawer added thereto. Cheques not complying with any of the above conditions shall not be accepted.

Lodgement of Cheque received 11014. Cheques received shall be paid to the Bank accounts not later than the next business day after receipt.

Cheques of non-officials 11015. In no circumstance shall personal cheques be exchanged for cash from any government funds.

11016. In no circumstances will cheques be cashed for persons who are not in the service of the Government of Ondo State or firms without the prior approval of the Accountant-General. All payments for contracts shall be made only in the corporate name of the company.

Unauthorised commission 11017. Officers incurring unauthorized commission charges on cheques shall be liable to surcharge of the amount involved. All heads of Accounts shall ensure that monthly statements of accounts are obtained to confirm that no commission on turn over (COT) is charged.

Care of cheque books 11018. All unused cheque books must be kept in the strong-room or safe under the control of the officer who keeps the bank account. Cheque books in use must be locked in a safe each evening and whenever the office is unoccupied. The counterfoils of all cheque books must be preserved for reference, and exhausted cheque books must be kept in the strong-room or safe for three years or until audited whichever is later, when they may be destroyed. Officers authorized to keep bank accounts are responsible for ensuring that no cheque is extracted from a cheque book for fraudulent purposes.

Spoiled cheques 11019. When a cheque is spoiled, it must be cancelled and affixed to the counterfoil and retained in the cheque book.

Bank paying in slips. 11020. When money is paid to the bank, the bank paying-in-slip (bank teller) and the duplicate (and triplicate where used) must be analysed as to (i) cheques, (ii) notes, (iii) coins. The duplicate must be examined to see that it bears an acknowledgement of receipt by the Bank and that the analysis has neither been altered, nor added to, nor substituted after the lodgement.

11021. All monies including cheques, and all remittances must be entered in a register

Money and  
remittance  
register

showing the date of receipt, and, if accompanied by correspondence, by a reference to the letter and file. Where the officer entering the register is not responsible for issuing receipts he must obtain a signature in the register from the officer to whom he hands the money. A reference must be given in the register to the number of the receipt on which the money has been brought to account and, if paid to a bank, to the date on which paid to the bank, or if remitted to another station for collection of a reference to the Remittance Voucher. The officer entering the register must not be responsible for issuing receipts but must obtain a signature in the register from the officer to whom he hands over the money.

## **CHAPTER 12**

### **CUSTODY OF PUBLIC MONEY, REVENUE RECEIPT, COUNTERFOILS, SECURITY BOOKS AND DOCUMENTS, ETC**

- Use of Banks            12001. At stations where there is a branch of the bank patronized by Government, the fullest possible use should be made of banking facilities and all cash surplus to daily requirements should be banked immediately.
- Strongroom and reserve Safes.    12002. In all offices where cash or receipt and licence books beyond immediate requirements are maintained, there must be a strong room or one or more reserve cash safes for the custody of such cash and stocks, secured if possible by not less than two locks, the key to one being held by the cashier and the key of the other by a senior official. Where existing safes have only one lock, steps should be taken to provide for a second key holder either by having locking bars fitted or the safe exchanged for one with double locks.
- Safe custody of working balance *etc.*    12003. In all offices having cash transactions a safe must be provided for the safe custody or the daily working balance of cash, receipt and licence books during office hour. Such safes should be built in to the wall of the building or otherwise securely attached to the structure of the building.
- Safe custody of Revenue Collectors, *etc.* cash.    12004. In cases where cash collected by revenue collectors or cash to be disbursed in payment of wages, *etc.* has to be transported from one place to another, the officer responsible for the cash must be provided with an approved cash tank or box and at least one police escort.
- Security of strongrooms.    12005. Strong-rooms should be examined periodically to ensure that no vents or openings exist through which any of the contents could be extracted either by hand or by other means. Currency notes should be kept in boxes with lids and not loosely on shelves.
- Responsibility for custody of public money.    12006. It is the duty of Accounting Officers to ensure that their departmental officers, who are required to hold public money are provided with proper safe custody facilities.
- Safes, *etc.* to be obtained from the Accountant-General.    12007. All safes, strong-room doors and cash tanks or boxes must be obtained from the Accountant-General, who will register them and cause a registered number to be placed in a prominent position on each.
- Keys of cash tanks    12008. Accounting Officers shall issue instructions governing the security of keys of departmental cash tanks and boxes.
- Duplicate keys of strong-rooms and safes: safe custody of    12009. Duplicate, and triplicate (if issued), keys of each Government strong room and safe and steel specie box must be enclosed in a separate sealed envelope with the description and details marked on the outside, and sent under confidential cover, for safe custody as follows:
- (a) The duplicate and triplicate key of the Accountant-General's strong-room shall be retained by the Permanent Secretary, Ministry of Finance.
  - (b) Duplicate and triplicate keys of all other strong-rooms and safes and of cash/stamps boxes shall be retained by the Accountant-General.



(c) Duplicate and triplicate keys of safes in which duplicates and triplicate keys of other safes are kept, shall if the safe containing the keys is located in an office other than that of the Accountant-General be kept by the Accountant-General. If the safe containing the keys is located in the Accountant-General's Office, then the duplicate and triplicate keys shall be lodged with the Permanent secretary, Ministry of Finance.

The envelopes containing duplicate or triplicate keys shall, if possible, be sealed in the presence of the officer with whom they are to be deposited, and signed by the depositing and receiving officers. The latter shall also give a formal receipt which shall be carefully preserved by the depositing officer. Particulars on sealed envelopes in which duplicate keys are enclosed should be given as follows:

Ministry of Agriculture and Rural Development Duplicate key of safe at Igbokoda Milner's 212 Fire Resisting Safe.

Registered No. 2557

Date .....

Signed ..... Rank .....

12010. Where a safe is contained in a strong-room, one officer should not hold the keys of both the strong-room and safe.

12011. The holders of original keys of safe, strong room, cash tank, *etc.* must verify the whereabouts of the duplicate keys and, if non-existent or untraceable, they must report to their Ministry or Department and request that the locks be altered and new keys provided.

12012. Officers holding the keys of strong-rooms, safes, cash tanks or cash boxes are personally responsible for their safe custody and collectively responsible for the contents. Except when officially handed over to another officer, keys must not leave their personal possession (*see Regulation 12027*). This precaution is not only to prevent their being stolen but also to safeguard them from being copied or duplicated.

Custody of Original keys.

12013. The loss of any strong-room, safe, cash tank or cash box key must be reported immediately to the Accountant-General, giving a full explanation of the loss, with a copy to the officer holding the duplicate key and a copy to the head of the key holder's department. The other key holders, if any, must be informed immediately, and a tape should at once be sealed across the door of the safe, the time of doing so being carefully noted. If the safe contains cash, securities, receipts or licence books, a police guard must be placed over the safe or strong-room until it has been opened and the contents removed. The duplicate keys shall be obtained only to open the safe for the verification and removal of the contents. The safe may not thereafter be used until the lock has been altered and new keys provided.

Lost Keys.

12014. The officer who loses a key of a Government safe, *etc.* is to be called upon to meet the cost of altering the lock and the provision of new keys,

Responsibility of officer who loses key. Keys, locks, suspected interference with.

12015. In the event of a key holder having any suspicion that the keys or locks of a strong-room or safe in his charge has been interfered with, he must remove the contents to another safe, report the circumstances as directed in Regulation 12013, and ask that immediate steps be taken to have the locks altered and new keys provided. Other key holders, if any, must be notified immediately.

Keys–locally made.	12016. Alternations to locks of safes and the provision of new keys must, if undertaken locally, be made by the Ministry of Works under security conditions.
Departmental records of safes and keys.	12017. Accounting Officers are required to keep a register of the Government safes, <i>etc.</i> and keys thereof in the charge of their departmental officers containing a full description of each safe and its key(s).
Annual returns of safes, <i>etc.</i>	12018. Annual returns, in duplicate of all Government strong-rooms and safes shall be rendered on the 31 <sup>st</sup> December by all Ministries and Departments to the Accountant-General who will have all particulars checked with his records and his register amended where necessary. These returns shall give full particulars of the safes, <i>etc.</i> and the disposition of duplicate keys if not held by the Accountant-General.
Safes-transfers of.	12019. Any transfers of safes between stations, or from one department to another, must be notified at once to the Accountant-General. The duplicate key holders must likewise be informed to enable them to forward their keys under confidential cover to another officer for safe custody if necessary.
Duplicate key holders to be informed of changes in locks, <i>etc.</i> Key holders to be present while strong-room or safe is open.	12020. Whenever locks are changed and new keys made and new duplicates deposited, or a safe has been condemned and destroyed, departments should notify the officer who holds the obsolete duplicates of the fact so that old key may be destroyed.  12021. No strong-room or safe may be opened by a person other than the authorized key holder, who must be present while the strong-room or safe is opened. Where there are two or more key holders, all must remain present.
Private money, <i>etc.</i> not to be kept in an official safe.	12022. Officers are prohibited from keeping private money or effects in an official safe, <i>etc.</i> Any private money found in an official safe, is liable to be credited to Revenue.
Security of cash overnight.	12023. Heads of Accounts are personally responsible for ensuring that the balance of cash in the hands of the cashier is locked in a strong-room or safe at the close of business, daily. Where a strong-room or reserved cash safe is provided, on no account should cash be kept overnight in the cashier's safe.
Safes-register of contents	12024. Registers shall be kept in each strong-room or reserved cash safe of all cash, receipts or licence books and other articles deposited, the cash register must show separately the denominations and amounts of all coins and notes. Bags of coins and bundles of notes must be properly labeled and denominations kept separate. All entries must be signed by the authorized key holders and, in the case of documents or other articles deposited for safe custody, a receipt shall be given to the depositor ( <i>see Regulation 12029</i> ).
Verification of contents of safes, <i>etc.</i>	12025. Heads of Accounts shall check the contents of the strong-room or reserve cash safe at least once a month against the register and report any discrepancy. The register shall be signed by the key holders on each occasion ( <i>see Regulation 05005 re-daily check of cash</i> )
Custody of bonds and agreements.	12026. It is generally desirable that Bonds and Agreements, particularly those which safeguard the financial interests of Government, should be kept in a strong-room or safe.

Temporary transfer of key to be recorded in key register.	12027. When an officer holding a key of a strong-room or reserve cash safe is temporarily absent, the key in his charge may, if necessary, be handed to the officer next in rank, against signature in the departmental key register but in no case may all the keys be held by one officer ( <i>see Regulation 12028</i> )
Certificates on handling and taking over.	12028. In all cases where one key holder hands over to another, temporarily or permanently the contents of the strong-room or safe shall be checked and certificates inserted in the register if kept, or if not, in the cash book, and signed by both officers. Any discrepancies must be reported to the Accountant-General.
Delivery of articles held in safe custody.	12029. Documents or other articles deposited for safe custody shall only be delivered on the demand of the depositing officer and on the production of the receipt issued when the deposit was made. The documents, etc, shall be acknowledged by the receiver on the back of the receipt which shall then be posted into the register.
Security Documents received by post.	12030. Every office at which security documents of value are received through the post must be provided with a padlocked Post Office Mail Bag in which all letters from the post office shall be delivered. The key of the padlock shall be kept by the officer in charge of the office and the bag shall be opened in his presence.
Registered letters registers.	12031. The officer to whom the responsibility for the opening of mail has been delegated shall keep a register of all inward and outward registered letters, giving details of the contents of the letters. Unregistered letters containing articles of value shall also be entered in the register. All entries must be signed by the officer-in-charge. In the case of outward registered letters, the Post Office receipts shall be filed and numbered consecutively and a reference inserted in the register.
Safe custody of security documents	12032. The greatest care must be exercised at all times in the care and safe custody of security documents and an officer having in his charge any of the under-mentioned documents must ensure that they are locked overnight in a safe, strong-room or fireproof security cabinet, according to their importance, and that adequate measures are taken to safeguard them during the day:

UNUSED OR PARTLY USED FORMS, *ETC* IN THE FOLLOWING CATEGORIES:

All Receipt and Licence Books and Fixed Fee Tickets.  
Entertainment Tax Tickets  
Cheque Books and Drafts  
Payment Request Booklets  
Local Purchase Order Books  
Stores Requisition Books  
Legal Documents, *etc* including Contracts  
Bonds and Agreements  
Insurance Policies  
Share certificates, Debentures and similar securities  
Documents submitted for assessment and/or payment of stamp duty.

Safe custody of security books	12033. Adequate precautions must be taken to protect against access by unauthorized persons and against damage by fire, the following security books. Cash Books (including Revenue Collector's Cash Books)
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Principal and other Journals  
 Principal and Subsidiary Ledgers  
 Abstracts of Revenues and Expenditure  
 Loans Registers  
 Investment Registers  
 Records of Advances and Deposits  
 Paper Money Register and Registered Letter Registers  
 Registers of Safe and Keys  
 Stores Ledger and Stock Books  
 Asset Register  
 Personal Emoluments Index and Record Sheets  
 Pension Registers  
 Used Receipt and Licence Books.

An officer having in his charge any of the above mentioned security documents and books must ensure that they are locked in a safe strong room or security container overnight and that adequate measures are taken to safeguard them during the day. Where it is impossible to put them in one or the other overnight, the best possible alternative must be devised.

Retention of  
 Security  
 documents and  
 books after use.

12034. Security books and documents and other accounting records shall be retained for the following periods after use (*i.e.* in the case of books or registers, from the date of the last entry made therein):

- (a) *Permanently:*
  - (i) Warrants issued by the Commissioner for Finance,
  - (ii) Cash Books (other than Revenue Collectors' Cash Books).

Principal and other Journals  
 Principal and Subsidiary Ledgers  
 Personal Emoluments records (Index) Sheets.  
 Pension Registers  
 Loans Register.  
 Register of Safes and Keys.  
 Asset Registers

- (b) *For seven years:*
  - Abstracts of Revenue and Expenditure
  - Revenue Collector's Cash Books,
  - Original and Duplicate Receipt Vouchers and Abstracts,
  - Investment Registers,
  - Paper Money Registers,
  - Stores Ledgers and Stock Books.

- (c) *For five years:*
  - Duplicates and other copies of vouchers

- (d) *For three years*
  - Cheque Book Stubs: Until after the audit by Auditor-General

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

Delivery of  
articles held in  
safe

12035. Documents or other articles deposited for safe custody shall only be delivered on the written demand of the depositing officer or other authorized person and on the production of the receipt issued when the deposit was made. The documents, *etc*, shall be acknowledged by the receiver on the back of the receipt which shall be filled in the register.

## CHAPTER 13 RECEIPT AND LICENCE BOOKS

13001. Except as provided below, the Accountant-General is responsible for the control of all receipt and licence books, *etc*, used in accounting for the receipt of Government money. General controls
13002. Accounting Officers are responsible for the registration and control of special receipt, licence, *etc*, books applicable to their departments. Before any kind of departmental revenue books is put into use, Treasury approval must be obtained. The Accountant-General and Accounting Officers, who are responsible for the control of these departmental revenue books, shall maintain Stock Registers in compliance with the laid down rules in this chapter. Departmental control
13003. Only Accounting Officers and the Accountant-General are authorized to make requisition to the Government Printer for supplies of new books which must be printed in the forms prescribed by law, or by the Ministry of Finance or by these Regulations. All counterfoils shall bear printed consecutive Treasury Numbers in separate series for each type of class of book. Requisition to Government Printer.
13004. Requisitions for receipt, *etc*, books other than the special departmental books referred to in Regulation 13002 shall be submitted quarterly to the Accountant-General by Heads of Account who shall include in their requisitions the requirements of Revenue Collectors who account to them. Indents on Accountant-General
13005. (1) Issues by the Accountant-General shall be made to Heads of Accounts only. All issues shall be recorded in the Stock Registers. Issues by Accountant-General and Head of Accounts
- (2) The Heads of Accounts shall record their supplies in the Stock Register and issue for use as required by themselves and the Revenue Collectors who account to them. All issues shall similarly be recorded in the Stock Register.
- (3) All issues shall be made in consecutive order.
13006. (1) Issue Notes of Receipt Books shall be numbered consecutively and made out in four copies for distribution as follows: Receipt Book Issue Notes
- (a) Original and duplicate copies to the officer to whom the issues are made. The duplicate copy shall be receipted and returned to the office of issue where it shall be securely attached to the forth copy.
- (b) Third copies to the Auditor-General.
- (c) Fourth copies shall remain in the book at the office of issue.
2. All issuing officers must ensure that the duly receipted duplicate copies of issue notes are returned without delay.
13007. Heads of Departments who are responsible for the control of special receipt, *etc* books are required to notify issues to the Auditor-General and to the Treasury cash Office responsible for checking the Revenue Collector's Cash Books. An additional copy of the issue note shall have to be prepared in these cases. Special Departmental Receipts. Issue of:

<p>13008. Every issue of receipt and licence books must be checked with the supporting Receipt Book Issue Note as soon as it is received and each book examined for defects in numbering, printing <i>etc.</i> any discrepancy in the quantity or the numbering of the books supplied shall be reported immediately to the supplying officer with a copy to the Accountant-General and the Auditor-General. The receiving officer shall be held responsible for any errors discovered after the duplicate copy of the Receipt Book Issue Note has been receipted and returned to the supplying officer.</p>	<p>Responsibility, for checking all issues.</p>
<p>13009. All receipt books, <i>etc.</i> Issued from main stocks for use must be recorded in a Receipt Book Register in the prescribed form by the receiving officer. He shall be responsible for ensuring that the books are locked in a safe or strong-room at the close of business and adequate measures are taken to safeguard them during the day. Cashier or clerks to whom issues are made for daily use shall be responsible for them during the day, but the responsible officer must ensure that they are locked up daily at the close of business. Similarly, cashier or clerks shall be responsible for the custody of such receipt and licence books as it may be necessary to leave with them for the performance of routine business during any temporary absence of the responsible officer. It shall, however, be the duty of the latter on his return to examine the books, satisfy himself that there has been no loss or misuse and make a test check of the receipts and licences issued with the entries in the Cash Books.</p>	<p>Taking on charge and safe custody by users.</p>
<p>13010. Receipt and licence books shall not be transferred between Heads of Accounts without the consent of the Accountant-General, except in Special cases of emergency when the circumstances shall be reported to the Accountant-General.</p>	<p>Transfer of receipt and licence books</p>
<p>13011. Except when one Revenue Collector is officially relieved by another, no used or unused receipt or licence books may be passed, transferred or lent by one Revenue Collector to another. (<i>See Regulation 12028 re-handing over certificates.</i>)</p>	<p>No transfers between Revenue Collectors.</p>
<p>13012. All revenue receipts, <i>etc.</i> shall be issued to payers in strict serial order and they shall not be altered in anyway, nor cut nor divided.</p>	<p>Receipts not to be altered.</p>
<p>13013. When a receipt or licence form is spoilt or damaged it shall be cancelled and all copies endorsed in ink or indelible pencil 'Cancelled'. The original, duplicate and triplicate copies of the cancelled receipt or licence should be retained in the receipt book for audit to support the R.V to the Treasury Cash Officer or Head of Accounts, while the triplicate shall be retained in the receipt book for audit.</p>	<p>Spoiled receipt and licence forms</p>
<p>13014. The original receipt or licence form shall be handed or delivered to the payee.</p>	<p>Disposal of original of receipts and licence forms.</p>
<p>13015. The duplicate of all receipts and licences (excluding, fixed fee licences and tickets of the counterfoil type) issued by Heads of Accounts and by Revenue Collectors shall be sent with the monthly account to the Accountant-General or Accounting Officer. (<i>see Regulation 06008</i>).</p>	<p>Disposal of duplicate copies of receipt and licence forms.</p>
<p>13016. Audited used receipt or licence books printed in triplicate may be destroyed one year after the date of the audit inspection unless advice that a particular book should be retained has been received from the Accountant-General, Accounting Officer,</p>	<p>Disposal of triplicate copies of receipt and</p>

Auditor-General or the Commissioner of Police.	licence
13017. In the case of receipt and licence forms which bear a printed value, the receipt voucher on which the revenue is brought to account in the Accounts Officer's cash book must give reference to the opening and closing serial numbers of the receipts and licences issued.	Fixed fee receipts and licences.
13018. Every Officer having in his charge revenue receipt, <i>etc</i> books shall render with his monthly accounts a certified return showing in respect of each type of receipt or licence in stock and in use:	Monthly for returns
<p>(a) Serial numbers of unused receipts on hand at commencement of the month.</p> <p>(b) Serial numbers of stock received during the month.</p> <p>(c) Serial numbers of issues during the month.</p> <p>(d) Serial numbers of unused receipts on hand at end of the month.</p>	
<p>Collectors of Revenue including holders of special departmental receipts or licences, shall render their returns monthly to the Head of Accounts, who shall forward them with his accounts after checking. Holders of special departmental receipts shall send a copy of each monthly returns to the office of issue. For the purpose of the returns submitted by Revenue Collectors as required by this Regulation, the term at the end of the month is made to the Head of Accounts.</p>	
13019. In cases where an Accounts Officer or Revenue Collector does not issue any receipts or licences during a month, he shall nevertheless submit monthly returns as prescribed by Regulation 13018, so long as he holds a receipt or licence book.	Monthly returns to continue though no receipt or licenses issued.
13020. Unused surplus Receipt and Licence Books should be returned to the office of issue and the Accountant-General (or Accounting Officer as the case may be) and the Auditor-General be informed. ( <i>see Regulation 13006</i> )	Surplus receipt and licence books and forms.
13021. If an issued receipt form is lost and application is made for the issue of a duplicate, the Accountant-General (or Accounting Officer concerned) may issue a certified true copy. Under no circumstances may a printed receipt form be used, nor may a copy of the licence be issued unless the Law makes specific provision therefore.	Certified true copies.
13022. Every officer responsible for the safe custody of receipt and licence forms must investigate any loss immediately and report the particulars to the officer who supplied him. The officer to whom the loss is reported shall ensure that the investigation is brought to conclusion, and shall render a report to the Accountant-General (with a copy to the Auditor-General) so that, if necessary, particulars of the missing forms can be published in the Gazette. No lost book or counterfoil may be written off without the specific authority of the Accountant-General which when received, should be noted in the register or the book as the case may be. The Auditor-General must be notified of any approved write-off.	Missing receipt and licence books
13023. When one officer hands over to another, certificates signed by both officers are required in respect of all receipt or licence books or forms on charge. The certificates should be supported by detailed lists showing the quantity and serial numbers of each type of book, and the officer taking over should sign below the last entries in the Stock Register.	Handing over certificates



13024. Audited fixed fee licence and ticket counterfoil may be destroyed at the expiration of seven years from the date of issue of the last receipt therein.

Destruction of exhausted counterfoil receipts, *etc*

13025. Accounting Officers may authorize the destruction of obsolete unused receipts and licences, *etc.* which must be destroyed in the presence of three senior officers of whom two must be from other departments. Destruction may only be effected by total burning. The unused receipts must first be carefully examined to ensure that they are complete as to originals and all copies and that they are in fact unused. The unused receipts actually destroyed must be carefully listed on a destruction certificate signed by all three officers and a copy shall be forwarded to the Auditor-General. The main Stock Registers must also show details of all books so destroyed. The destruction of any obsolete receipt books, *etc* containing used forms is also governed by the requirements of Regulations 13016.

Destruction of obsolete unused receipts, *etc.*

13026. Prior notice of intention to destroy unused receipts must be given to the Auditor-General so as to enable an Audit Officer to attend and witness the destruction if the Auditor-General so desires.

Auditor-General to be notified

## CHAPTER 14 IMPRESTS

14001 The term 'Imprests' is applicable to all sums advanced to officer of the government to meet expenditure under the current estimates, for which vouchers cannot be presented immediately to the Accountant-General or Head of Accounts for payment. Definition.

14002. (a) Imprests are issued by Accounting Officers from Departmental drawing accounts under the authority of the Release Warrant. Application for imprests shall be directed to Accounting Officer stating the amount and the purpose for which it is requested. Imprest:  
application and  
authority for.

14003. Imprests are of two classes, namely:

- (a) Special imprests is granted for a particular purposes, which must be accounted for in full within the period allowed or when the service is completed.
- (b) Standing imprests, which may be replenished from time to time during the financial year by submission of paid vouchers to the Accounting Officer for reimbursement?

14004. (a) Every imprest holder shall keep a detailed record of disbursement and shall record therein all receipts and payments. This procedure applies also to imprests for dispatching of mails. Procedure for  
payment from  
imprests.

- (b) All imprest payments shall be supported by such documents in one of the prescribed forms which shall be correctly raised and certified, and duly receipted when payment is made
- (c) Disbursement shall be classified to the Heads and Sub-heads of the approved Estimates.
- (d) Entries shall be made in the cash book on the day they occur and shall show full particulars of each receipt or payment.
- (e) The cash book shall be regularly balanced and ruled off, and the cash on hand regularly checked by a Senior Officer, who shall certify the cash book accordingly. Accounting Officers shall issue instructions concerning the frequency, having due regard to the size of the imprest and the number of payments made.
- (f) The cash in bank as shown by the cash book shall be regularly reconciled with the bank statement, and the Reconciliation Statements duly certified by a senior officer.
- (g) A record shall be kept of vouchers which have been submitted for reimbursement, and reimbursement monies shall be brought to account immediately they are received.
- (h) Imprest cash shall be kept separate from other monies at all times.

(i) The provision of Regulation 12003 as appropriate shall apply with regard to the custody of imprest cash.

(j) The duty of maintaining the imprest cash and cash book may not be delegated to an officer on a salary scale lower than grade level 07, the delegated officer must also be conversant with the book keeping procedure for posting and balancing the cash book.

(k) On no account shall personal advance be sued in disguise of special Imprest, in the procurement of stores which is governed by the provisions of this Regulations

14005. Imprest holders must duly observe all regulations regarding the control of expenditure and the disbursement of public money and are responsible for the correctness of vouchers signed by them (*see Regulation 08009*). They are also responsible for ensuring the early submission of paid vouchers for reimbursement. The imprest may be used only for the purpose for which it is issued. Imprest holders may not use for imprest purposes other public moneys which may come into their possession. Such moneys must be kept separate and be accounted for in full. The imprest holder is responsible for the safe custody of the money in his care.

Imprest holders responsibilities of

14006. To obtain reimbursement of amounts paid from an imprest, the holder shall submit the properly completed and receipted payment vouchers for the amount expended to the Head of Accounts who issued the imprest. The vouchers shall be classified direct to the expenditure heads concerned and not to 'Imprests'. The replenishment must not exceed the amount of the expenditure vouchers submitted. Replenishment of amount paid from imprest shall be effected at least once a month.

Replenishment of imprest

14007. (a) All standing imprests must be retired on or before the 31<sup>st</sup> Decembers of the financial year in which they are issued. Special imprests shall be retired within the period allowed or immediately the reasons for which they were granted cease to exist, whichever is the earlier. Retirement shall be effected by the production of vouchers and or cash for the full amount of the imprest.

Retirement of imprest.

(b) Officers retiring imprests at the end of the financial year should apply in good time for the issue of any new imprest required for the ensuing year.

14008. Head of Accounts and Imprest Holders are required to see that all imprests are retired in accordance with Regulation 14008. Suitable arrangement should be made to ensure that all vouchers submitted for reimbursement are passed before the end of the financial year.

Imprest accounted for after end of financial year.

14009. The accounts of Imprest Holders are subject to inspection by the Internal Auditor, the Accountant-General and the Auditor-General.

Inspection of imprest accounts

## CHAPTER 15

### BOARD OF SURVEY: CASH

- Annual Board of Survey. 15001. Board of Survey, to be held before the commencement of business on the first day of the new financial year, shall be appointed by the Permanent Secretary, Ministry of Finance to examine the cash, and bank balances held by the Accountant-General and Head of Accounts/Treasury Cash Officers at headquarters and out-stations.
- Surprise Board of Survey. 15002. Surprise Quarterly Boards shall be appointed by the Permanent Secretary, Ministry of Finance to hold surveys of the cash, bank balances *etc*, in the custody of the Accountant-General and Head of Accounts/Treasury Cash Officers. The appointment of Surprise Boards must be kept secret.
- Surprise Cash Surveys. 15003. Accounting Officers shall arrange for surprise cash surveys on all officers under their control, having custody of public money. These surveys should not be less frequent than once a quarter. The appointment of all surprise surveys shall be kept secret.
- By who appointed 15004. Boards shall be appointed by the Accounting Officer concerned. In the case of Boards appointed outside Akure, the proceedings of the board should be sent by the President directly to the Accounting Officers concerned. The appointment of Quarterly Boards of Survey must be kept secret.
- Constitution of Boards. 15005. A Board should consist, where possible, of three officers (including the president). The President should be as senior as possible and hold a post in grade level 10, or higher; the other members should not be lower than grade level 08. The officer in charge of the cash, *etc*, should be present when the Survey is being held but may not serve on the Board. At offices where it is not possible to assemble a Board satisfying the above conditions, a board of one officer only may be appointed. An explanation of why a full Board could not be appointed should appear on the Board of Survey' report.
- Members to report to officer Convening 15006. Officers appointed to a Board of Survey must report immediately to the convening authority if they are unable to serve.
- Suspension of Business 15007. No Cash transaction may take place between the close of business at the end of the financial year and the meeting of the Annual Board. On other occasions cash transaction must cease until the Board has completed the survey. Should the verification of cash, *etc*, last more than one day, the unverified portion must remain under the joint control of the Board and the officer-in-charge of the cash until completed.
- Duties of Boards and Surveying officers 15008. Boards of Survey and Surveying Officers are required to check the cash book registers by casting the entries for the month actual cash *etc*. The balances brought forward at the beginning of the month must also be checked by reference to the cash book of the previous month. The cash-book folio and the stamp registers shall be certified accordingly. If a bank account is kept, a certificate of the balance must be obtained from the Bank by the president of the Board or surveying officers and reconciled with the bank balance shown in the cash book. A test check of entries in the cash book against vouchers should be made.
- Counting 15009. All currency notes must be counted in detail including sealed packages of notes

of Cash. from the Bank.

15010. The cash balance shall be certified by the Board on both the original and duplicate copies of the cash book. Certification of Cash Book

15011. Any surplus disclosed as a result of a Board of Survey or by a surveying officer must be brought to account in the Cash book as a Credit to revenue Head: Miscellaneous, Sub-Head: Sundries. Any shortage must be made good by the officer responsible or charged to an advance account for investigation. A serious shortage must be reported immediately to the Accountant-General with a copy to the Auditor-General in accordance with Chapter 16 of these Regulations. Surplus or shortage

15012. On completion of a survey, a report shall be rendered in triplicate on Treasury Form 42, the certificate being signed by all members of the Board. One copy shall be forwarded, by the president or surveying officer, not later than two weeks after the date of survey, to the Accountant-General who shall transmit one copy to the Auditor-General, and the third copy to the Accounting officer concerned. Return of proceedings

15013. Accounting officers must issue instructions for systematic inspection at irregular intervals of the cash held by their subordinates. A record of such inspections must be kept. Surprise inspections

15014. An officer of the Audit Department may not serve on a board of survey except on express instruction of the Auditor-General or after his permission has been obtained by the convening officer. Officers of Audit Department and Boards of Survey.

## CHAPTER 16

### LOSSES AND SHORTAGES IN PUBLIC FUNDS

- Shortages in cash. 16001. In all cases of shortages in cash, whether such losses arise from fraud, theft or irregular payments, the following procedure shall be complied with in the following sequence.
- (a) Officer in charge of the cash in which shortage is found. Shall report to his Head of Department immediately:
- (b) The Most senior Officer of the Ministry, Department/ Agency in the Station.
- (i) Report to the Police immediately if there is the slightest possibility of fraud being involved.  
(N.B. – Officers in doubt should err on the side of suspicion, as failure to do so often hampers Police operations).
  - (ii) Forward particulars (including a statement as to whether the matter has or has not been reported to the police) to the Head of Department concerned and to the Accountant-General and Auditor-General. A more explanatory letter is to follow immediately.
  - (iii) Initiate and complete five copies of part 1 of form 146 and forward them to the Head of Department concerned.
- (c) Accounting Officer.
- (i) As soon as the general circumstances of the loss are known, an interim report should be forwarded immediately to the Accountant-General with copies to the Permanent Secretary, Ministry of Finance and the Auditor-General. He should also investigate fully, the whole incident and situation and convene a Board of Enquiry if he considers it necessary.
  - (ii) Complete parts 2 and 3 of the Treasury Form 146 referred to at (b) (iii) above and send copies to the Permanent Secretary, Ministry of Finance, the Auditor-General, the Accountant-General, and the Secretary, Civil Service Commission, within thirty days of the receipt of Treasury 146.
- (d) Secretary, Civil Service Commission.
- (i) Advise the Accountant-General, if he disagrees with recommendation not to convene a Board of Enquiry or with the terms of reference of the Board.
  - (ii) Place the recommendations of the Accountant- General and finding of the Board of Enquiry before the Commission for consideration and decision.
- (e) Accountant-General.
- (i) Ensure that the correct procedure has been followed by the Department concerned, *e.g.* submission of Treasury Form 146, Board of Enquiry/Police report as may be necessary to guarantee that full information is available.
  - (ii) Examine all evidence and reports available and call for further investigation locally if necessary.
  - (iii) Request the Permanent Board of Enquiry to convene a Board if he has a good reason to disagree with a decision not to call for one.

(f) Permanent Secretary, Ministry of Finance.

(iv) Send to the Permanent Secretary, Ministry of Finance, a report and make comprehensive recommendations.

(g) Accounting Officer.

(i) Notify the Accounting Officer, the Auditor-General and the Accountant-General, of the decision of the appropriate authority. The comments of the Auditor-General should be obtained before a final decision is taken.

Implement decision of the appropriate authority.

(h) All Officers concerned.

Prompt action at all stages is essential. It must be borne in mind that in the event of a loss that might have been prevented through prompt action on an earlier loss, the officer(s) responsible for undue delay in taking action regarding the earlier loss may be held responsible in whole or in part for the later loss.

Board of Enquiry

16002. (a) Any Board of Enquiry should include an accounts officer. The Board of Enquiry convened to investigate a loss shall meet at times and places most suitable for efficient investigation but, where action by the Police is also being taken, the final deliberations and recommendation of the Board shall be deferred until the completion of Police action and shall include consideration of any relative Police reports and/or Court proceedings. The holding of the Board should not be deferred owing to the fact that criminal proceedings are pending in connection with the loss. Although it would not be possible for the Board to examine any person against whom a criminal charge has been preferred, it is important that the Accountant-General should be placed in possession of all the facts relating to the circumstances of the loss with the least possible delay in order that any weakness in the accounting system which investigation of the loss may reveal, may be corrected immediately. The Board should therefore, direct its enquiries towards discovering such weakness, and submit its report even though they are not able to include a recommendation as to the fixing of responsibility for the loss.

(b) Where it is impracticable to record evidence verbatim, it shall be summarized by the Board in such a manner as to facilitate examination and deductions. The Board's report should include:

(i) An opinion as to whether the system or personal operation thereof was at fault, and suggestions as to any remedy which may appear to be practicable in view of local conditions.

(ii) A recommendation as to fixing of responsibility for the loss in whole or in part; and

(iii) The degree of apportionment, if it is considered that there is collective responsibility.

(c) Five copies of the proceedings and report of the Board shall be sent to the Accounting Officer who shall attach his comments and forward copies to the Permanent Secretary, Ministry of Finance, the Auditor-General and the Accountant-General.

Civil Action after Conviction.

16003. Where criminal proceedings are instituted, leading to a conviction, the Accounting Officer should immediately investigate the prospects of recovery by means of a Civil action from the assets of the convicted person or persons, and the result of such investigation should be communicated to the Permanent Secretary, Ministry of Finance,

Auditor-General and the Accountant-General.

Deficiencies found by Board	16004. Details of any deficiency disclosed as the result of a Board of Survey on cash shall be included in the report of such Board, together with a statement that the Board has satisfied itself that the officer immediately in charge of the cash has duly taken the initial action required by Financial Regulations.
Officer interdicted: emoluments of.	16005. When an officer has been interdicted from duty such proportion of his emoluments as the Civil Service Commission allows him to receive shall not be impounded or subjected to any reduction or abatement in respect of any claim which Government may have against him in connection with the reason for his interdiction.
Emoluments to cease after criminal conviction	16006. The proportion of emoluments allowed to be received during a period of interdiction shall cease as from the date of criminal conviction.
Losses where no fraud or theft is involved. Accounting Officer's personal power to surcharge. Accounting Officer to inform Civil Service Commission, Auditor-General and Accountant-General when power of surcharge is use.	16007. (a) Where a cash loss has occurred without fraud or theft being involved, Accounting Officers are personally empowered to surcharge the officer or officers responsible up to the full amount of the loss, provided the officer's salary is not above level 06 but officers on level 07 and above should be referred to the Civil Service Commission. Accounting Officers are personally responsible for ensuring that any surcharges they authorise are duly recovered. Where a loss is treated under this Regulation, the Accounting Officer must immediately send a brief report of the circumstances including the value of the loss and the name(s) of the officer(s) he has surcharged, together with the amounts of the surcharge in each case, to the Secretary, Civil Service Commission, Auditor-General and the Accountant-General. On receipt of this report and after consideration and acceptance of it write-off approval, if still required, shall be conveyed to the Accounting Officer by the Accountant- General.  (b) A shortage treated under this Regulation shall be charged as a personal advance against the officer responsible for the cash, pending a decision.

EXPLANATORY NOTE

A surcharge is not a disciplinary measure and it can be made at any time whether or not disciplinary proceedings are being taken in respect of the circumstances leading to the surcharge. A surcharge can be justified whenever there is a degree of culpability, even though the same degree of culpability would not support the disciplinary charge for negligence or in-efficiency. A degree of negligence which though proved does not in fact contribute to a loss or to its non-detection cannot support a surcharge in respect of that loss. For a surcharge to be made there should be some degree of negligence or culpability on the part of the officer concerned which contributed to the loss positively or negatively.

Recoveries and surcharges.	16008. Recoveries made or surcharges imposed shall be credited to the Ministry/Department suffering the loss.
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16009. In cases of doubt or where losses do not clearly fall into the above categories each case shall be decided on its merits. Doubtful cases.
16010. On the discovery of a loss of funds, the amount of the loss shall normally be charged to a Non-Personal Advance Account of the Ministry or Unit concerned pending the investigation of the loss. Account to be charged.
16011. The type of the accounting entry required to charge a loss to the Advance Account shall depend upon the nature of the loss and the date of the original transactions when payments are involved, thus: Accounting entries.

<i>Types of Loss</i>	<i>Accounting Entry Required</i>
a. Loss of Cash	Charge the loss to the advance account under the authority of a payment voucher.
b. Fraudulent or over-payments made and discovered within the same financial year.	Transfer the amount by raising adjustment voucher debiting Advances accounts, and crediting the account originally debited.
d. Fraudulent payments made in a previous financial year charged against the Consolidated Revenue Fund, or the Development Fund.	Transfer the amount by adjustment voucher, debiting advances account and crediting Revenue Miscellaneous Head "Sundries" Sub-head of the current years Estimate.
e. Unrecovered over-payment, not involving fraud, made in a previous financial year charged against the Consolidated Revenue Fund or the Development Fund.	No adjustment is necessary, but the abandonment of the recovery must of the recovery must be registered by the Accountant-General as a loss.
f. Abandonment of the recovery of a Bicycle Advance issued Initially from Recurrent From Recurrent Expenditure.	No adjustment is necessary, but the abandonment of the recovery must be Registered by the Accountant-General as a loss.
g. Abandonment of the recovery of an amount of advance charged initially on advances account.	On availability of funds from Ministry of Finance, transfer the amount by Adjustment Voucher, debiting Loss of funds and crediting Advances Accounts.
h. Abandonment of the recovery of	No adjustment is necessary but abandonment of the Accountant-General as a loss.

- Officers to initiate Accounting entries. 16012. The Head of Accounts/Treasury Cash Officer or the Officer Controlling Expenditure concerned in a loss shall initiate the accounting entries required under Financial Regulation 16011 and shall ensure that an additional copy of the accounting document is forwarded to the Accountant-General attached to the report on the loss on Treasury Form 146. If the adjustment for a loss originates within a Ministry the adjustment shall be passed through the accounts.
- Recovery of the loss. 16013. The recovery of the amount of a loss, whether in part or the whole by physical recovery or by repayment, shall be credited to the Non-personal Advance Account initially, charged under Financial Regulation 16010, but be credited directly to the miscellaneous Head of the Current Estimates, Sub-Head 'Sundries'.
- Surcharge Classification of. 16014. The receipt of a surcharge, whether in whole, or by installment, shall be credited to the Miscellaneous Revenue Head of the Current Estimates, sub-head 'Sundries'
- Loss written-off, Classification of. 16015. Losses when written-off shall be charged to the loss of funds sub-head of the current head of Expenditure of the Ministry, Department or Agency.
- Application for funds to cover losses. 16016. When funds under the loss of funds sub-head of Expenditure are insufficient to meet the amount of a loss to be written-off, the Accounting Officer concerned must apply for additional funds, by application for a supplementary provision under Financial Regulation 07014.
- Convening of Board of Enquiry. 16017. The Accountant-General shall order the Secretary, Permanent Board of Enquiry to convene a Board of Enquiry at the request of the Accounting Officer or Secretary, Civil Service Commission, or when he, the Accountant-General deems it necessary for one to be convened. The Board of enquiry shall investigate the circumstances of the loss of funds (excluding losses dealt with in financial Regulation 16007). The Secretary in convening the Board shall incorporate in the convening order any special terms of reference for the Board as may be required by the Accountant-General.
- Convening Notice: Distribution of. 16018. The officer convening a Board of Enquiry shall forward a copy of the convening order with full terms of reference to:
- (a) Accounting Officer,
  - (b) Accountant-General of the State
  - (c) Auditor-General of the State
  - (d) Secretary, Civil Service Commission.

## CHAPTER 17 DEPOSITS

17001. Deposits should not be accepted unless thoroughly justified. In particular, monies may not be received from members of the public merely for safe custody and should normally be accepted by Government officers only in the course of their official duties. Unclaimed salaries, wages, pensions, or other payments may not be placed on deposit. Except with the approval of the Accountant-General, a deposit account may not be used as a means of transferring payments or remitting money. Revenue may not be placed on deposit. Officers are forbidden to place on deposit any unexpended balance of any vote for the purpose of meeting impending payments. Justification for Deposit.
17002. A Deposit Register shall be maintained by all officers receiving deposits, and in it particulars of all deposits made or withdraw shall be recorded under the name of the depositor. Deposits and withdrawals shall be posted daily from the cash book. Deposit Register.
17003. Detailed accounts of deposit shall be maintained by Accounting Officers and the balances in those accounts shall be reconciled at quarterly intervals with the control accounts kept by the Accountant-General. Where Deposit Registers are kept at outstations of a Department it shall be the responsibility of the Accounting Officer to ensure that these registers agree with his records. Reconciliation with the Treasury.
17004. Minor or temporary deposits should be recorded in a general Station Deposit account. It is important that sufficient details of each deposit should be given to ensure recognition of withdrawals. Miscellaneous Deposits.
17005. Receipt Vouchers relating to deposits should clearly indicate: Receivable Orders.
- (1) the person(s) on whose behalf the deposit is made;
  - (2) the nature of the transaction; and
  - (3) the necessity for placing the sum on deposit.
17006. Withdrawals from deposit should be supported, whenever possible by the receipt issued when the money was placed on deposit. When the withdrawal is for the whole amount of the deposit, the receipt shall be marked 'REPAID' and attached to the withdrawal voucher. In the case of partial withdrawals the receipt, if available, should be endorsed with the amount withdrawn, the number, month and station of the withdrawal voucher. In all cases the receipt voucher number, month and station of account should be shown on withdrawal vouchers. Before signing withdrawal vouchers, Heads of Accounts must satisfy themselves that the money is actually on deposit. The vouchers must be receipted by the payee. Withdrawals from Deposit.
17007. A deposit shall not be repaid at a station other than at which it was received except on a payment voucher endorsed by the Head of Accounts at the receiving station 'Checked and Passed for payment at.....only'  
(Name of Station) Repayment of Deposits of other Stations.
- The voucher shall be sent to the Accounts Officer at the payment station and not to the payee. Deposits of over two years standing.
17008. Moneys which have been on deposit for over two years may not be repaid without prior reference to the Accountant-General. Deposit of five years standing and over.

17009. Deposits which have remained unclaimed for five years or more should be reported to the Accountant-General by the officer responsible for the deposit Account. If at any time the Accountant-General considers that a deposit is unlikely to be reclaimed, he may transfer it to revenue. This action should be taken only when a deposit has not been reclaimed after five years. Sufficient detail should be furnished to enable a decision to be taken as to whether a deposit or deposits should be transferred to revenue. On receipt of notification of transfer to revenue, the officer responsible for the deposit or deposits and the Accounts Officer concerned shall record the transactions in their deposit ledgers.

Deposits of  
Forest Royalties.

Moneys not  
to be  
deposited.

17010. Receipt vouchers relating to Forest Royalties should quote the number and date of the licence or timber permit to which they relate.

Special  
Instructions to  
be approved by  
the Accountant-  
General.

17011. Salaries, wages, and sums due to merchants, *etc*, may not be placed on deposit at one station for payment at another.

17012. Accounting Officers shall draw up a code of instructions for the operation of deposit accounts peculiar to their Ministry/Departments. These instructions shall be subject to approval by the Accountant-General in consultation with the Auditor-General.

Annual Balances.

17013. Deposit Registers must be balanced and ruled off at the end of each financial year and all outstanding balances brought down in detail. All entries must be adequately cross referenced.

## CHAPTER 18 ADVANCES

18001. Personal advances (*i.e.* advances of cash to individual officers in the employment of the State Government) may only be granted on the authority of these Regulations, of Civil Service Rules or, in special circumstances, the specific authority of the Commissioner for Finance.

Personal Advances; authority for

18002. Advances of a non-personal character shall be authorized by the Commissioner for Finance except advances created under the authority of Financial Regulation 16010. Applications for non-personal advances must state the reason for the account, the method of clearance and the person to be held responsible for clearing the advance.

Non-personal Advance: authority to be given by.

18003. Vouchers relating to advances must indicate:

- (a) The account number and the person or the name of the account chargeable.
- (b) The nature of the advance.
- (c) The terms of recovery
- (d) The authority for the advance.

Particulars to be given on payment vouchers.

18004 The Accounting Officer of a Ministry/Department/Agency shall ensure that an indexed Advance Account Record for advances 'below-the-line' is maintained to record therein each advance issued and all the recoveries made. Transactions must be posted punctually and the sum total outstanding at the end of each month must be reconciled with the Accountant-General's Control Account. Officers responsible for the advance accounts record must examine such record each month and are also responsible for bringing to the notice of the Accounting Officer any items which are overdue for settlement.

Advances record for advances charge "below-the-line".

18005. Accounting Officers are responsible for ensuring the prompt repayment by instalments or otherwise, of all advance made by them.

Accounting Officers: Responsibility of.

18006. An advance not exceeding one month's salary may, with the sanction of the Accounting Officer be made to an officer who, on first appointment or on proceeding on transfer, has to bear wholly or, partly the cost of his own or his family's transport. All such advances must be paid in six equal and consecutive monthly instalments starting from the month in which full pay is next earned.

Salary Advances.

18007. An officer proceeding on transfer to a new station, or an officer on first appointment who is not living in Government residential quarters may receive an advance of not more than two month's salary on production of proof that he has or had to pay rent in advance for accommodation. Such an advance shall not be granted on the expiration of twelve months from the effective date of the transfer or the first appointment.

Advance to Officer: Rent of accommodation for.

18008. Except in the case of an officer subsequently qualifying for a second advance under Financial Regulation 18007 having previously been granted an advance under Financial Regulation 18006, a second advance of salary may not be drawn until any previous advance of salary has been fully repaid.

Second Advance not permitted except after clearance of first advance

18009. Advances of salary and recoveries thereof must be classified to an advance account in the officer's name, and not in any circumstances to a personal emoluments vote.

Salary Advances: Classification of.

#### B - MOTOR VEHICLE ADVANCE

18010. Officers may be recommended to the Accountant-General for advances to purchase motor cars only if they are eligible under the rules which may be prescribed from time to time. Where an advance is granted, the officer shall be required to enter into an agreement with Accountant-General for its repayment.

Conditions of granting the advance: motor vehicle.

18011. An officer may not be considered for an advance when the cost of maintaining a motor-vehicle and repaying the instalments are liable to cause him financial embarrassment. Full account shall be taken of an applicant's emoluments and deductions from there including any outstanding loans.

Officers' financial circumstances.

Advances other than advances of salary may be granted to officers for the purposes and subject to the conditions indicated in the Chapter, provided that the total of an officer's monthly repayments of such advances does not exceed one-third of his gross monthly salary.

18012. (a) All officers on salary grade levels 07 and above are eligible for motor vehicle advance.

Officers eligible for vehicle Advances

(b) All officers on salary Grade levels 03 to 06 are eligible for motor cycle advance.

18013. No officers shall be eligible for an advance until the previous advance has been fully repaid.

No new advance until previous advance paid.

18014. The amount of vehicle advance shall be as determined by the State Government from time to time.

Maximum advance.

18015. Officers seeking motor vehicle advance shall complete application Form ODS. 15 in five copies and submit to the Accounting Officer of their Ministry/Department for consideration.

Application procedure.

(ii) When an advance has been recommended, it shall be passed to the Ministry of Finance for approval after completion of Part III of Form. ODS. 15 by the Accountant-General. Four copies of the same form shall be passed to the Ministry/Department for preparation of payment voucher. The payment Voucher shall then be forwarded to the Treasury Cash Office for payment.

(iii) An officer to whom an advance is granted for the purchase of a motor vehicle shall be required to enter into an agreement with the Accountant-General on Agreement Form A/Cs. Gen.27.

<p>18016. An officer to whom an advance is given to purchase a motor vehicle shall be required to insure the vehicle comprehensively with an Insurance Company on the approved Government List during the period of repayment of the advance. The amount for which the vehicle is insured must not be less than the aggregate amount of the principal or the balance of the principal and interest thereon for the ensuing twelve months. Head of Ministries/Departments shall verify annually that such comprehensive insurance has been taken out. For this purpose, Ministries/Departments are required to maintain a Motor Vehicle Advance Insurance Register.</p>	<p>Insurance for Motor Vehicles.</p>
<p>18017. The interest payable on an advance granted to an officer shall be calculated as in the Treasury Interest Table.</p>	<p>Repayment of advance.</p>
<p>18018. The advance together with interest, which shall be at the rate approved by the appropriate authority shall be repaid by equal monthly instalments calculated to cover both principal and interest, and deducted from the officer's salary commencing with the salary of the month following that in which the advance is granted. Repayment shall not exceed a maximum period of five years.</p>	
<p>18019. The interest payable on an advance granted to an officer, shall be calculated as in the Treasury Interest Table.</p>	<p>Calculation of interest.</p>
<p>18020. An officer to whom an advance has been granted may at any time during the continuance of the original agreement, elect to refund the advance in full. In such a case, the outstanding interest payable on the advance shall be recalculated in accordance with the Treasury Interest Table. The total amount payable by the officer shall then be the outstanding principal of the advance plus the reduced interest.</p>	<p>Reduced Interest Calculation of.</p>
<p>18021. When an officer is transferred to the Civil Service of another State, arrangements shall be made to transfer the outstanding balance of his advance to such a State for recovery.</p>	<p>Settlement of advance on transfer to other State Civil Service.</p>
<p>18022. When an officer with an outstanding advance transfers to a Statutory Corporation or <i>quasi</i>-Government Establishment, the Statutory Corporation and Ministry/Department shall be required to take over the liability, balance of principal and accrued interest. When all attempts to recover such an outstanding loan fail, immediate action shall be taken to repossess the vehicle and to sell it, if necessary.</p>	<p>Settlement of advance on transfer to Statutory Corporation, <i>etc.</i></p>
<p>18023. If an officer resigns his appointment or leaves the service by termination of appointment or dismissal without liquidating his advance, unless the officer enters into an acceptable agreement for the liquidation of the outstanding balance, the Accounting Officer or any officer duly authorized by him shall seize and sell the motor vehicle purchased with the advance and any monies realized from the sales shall be applied towards payment of the outstanding balance of the advance together with the interest thereon.</p>	<p>Recovery of Advance on termination or on resignation of appointment</p>
<p>18024. The outstanding balance of an advance is recoverable in full from the last salary and gratuity of an officer who leaves the service on retirement. Where these retiring benefits are insufficient to cover the outstanding balance of the advance, action shall be taken to repossess the vehicle and to sell it, if necessary.</p>	<p>Recovery of advance on retirement.</p>

18025. The outstanding balance of an advance is recoverable in full from the estate of a deceased officer. Estate of Deceased Officer.

18026. (a) Where the proceeds of the sale resulting in circumstances outlined in Financial Regulation 18023 to 18025 are less than the outstanding balance of an advance together with interest thereon the shortfall shall be recovered from the estate of the officer. Proceeds after sale of repossessed vehicles.

(b) Where the proceeds of the sale as stipulated in (a) above are more than the outstanding balance of an advance together with interest thereon, the difference shall be paid to the officer or his estate after deduction of the administrative expenses incurred.

18027. Separate ledger cards must be maintained in respect of individual advance issued. The ledger cards must be posted and balanced each month. A control account showing total payments and total refunds for each month must also be maintained. The control account balances shall be reconciled monthly with the individual ledger balances. Advances Ledger cards.

18028. Proper accounts and records shall be kept in respect of all advances issued and repayments thereof. Proper account and of records to be kept.

#### E – ADVANCES MISCELLANEOUS

18029. Advances for Corresponding courses may be authorized by an Accounting Officer subject to the following conditions: Correspondence Courses: advance for.

- (a) That the ability and efficiency of the officer warrants his taking the course;
- (b) That the subjects are related to his work;
- (c) That the study is likely to increase his efficiency;
- (d) That the course is with a reputable College or Establishment;
- (e) That the officer will be required to produce receipts to show that the whole advance has been used for the purpose intended;
- (f) That the officer understands that successful completion of the course will not by itself constitute grounds for advancements;
- (g) That the officer will enter into an agreement (Treasury Form 51) for repayment and if the officer has less than two year's service he will produce an acceptable surety who will enter into a bound for the amount advanced;
- (h) That the advance shall be granted interest free; and
- (i) That the advance does not include an element for postage, stationery, examination or other fees, etc.

18030. The outstanding balance of any advance is recoverable in full from the last payment of salary of an officer who leaves the service on retirement, resignation, termination of appointment, or dismissal. Outstanding balance recoverable from salary of officer Leaving service. Deceased Officers: When balance of advance is not recoverable in full.

18031. The outstanding balance of an advance of salary shall not be recovered from the estate of a deceased officer who received no gratuity from government funds. Government accepts liability for the irrecoverable balance in these circumstances. Officers on Transfer; details of outstanding advances to be

180321. In the event of an officer being transferred to another Ministry or paying station before an advance is recovered, the amount of the advance and recoveries up to the date of transfer must be stated on the copy of the officer's Last Pay Certificate



forwarded to the new Ministry or paying station (see Financial Regulation 19015). The Head of Account of the station at which the officer will in future draw his pay shall note the outstanding balance of the advance in his advances Ledger (or Last Pay Certificate), as the case may be and effect recoveries accordingly.

advised.

18033. The lack of any advice regarding repayment of any installments of an advance does not absolve an officer from repaying an advance in accordance with the terms of the Regulations. Any installments missed for this reason shall be recoverable in full on receipt of these documents.

Officer responsible for making repayment.

18034. It is the responsibility of the Accounting Officer to ensure that the whole of any advance is fully recovered by the due dates.

Accounting Officers responsible for recovery

## CHAPTER 19

### SALARIES, PAYROLL: PREPARATION AND CONTROL

Authority for salary payment	<p>19001. (i) When an officer is first appointed, the authority for payment of his salary to commence and the rate of salary to be paid shall be a notification from the Secretary, Civil Service Commission, to the Head of Department of the officer's Ministry or Department copied to the Accountant-General and the Auditor-General, except that, where powers of appointment have been delegated by the Civil Service Commission to a Head of Department, the authority is a notification from the Head of Department to the Accountant-General, copied to the Auditor-General.</p> <p>(ii) The authority for any change in salary resulting from an officer's promotion or transfer is a notification as in (i) above.</p> <p>(iii) The authority for increments of salary is contained in the offer of appointment made to and accepted by an officer, subject to any subsequent duly authorized notification.</p>
Payment through bank	<p>19002. (i) All officers shall have their salaries and allowances paid through a bank of their choice.</p> <p>(ii) An officer serving at a station where there are no banking facilities may have his salary, etc. paid to the nearest bank in the State.</p>
Calculation method of	<p>19003. Salaries and allowances which are based on an annual rate shall be paid by monthly instalments of one-twelfth of the annual rate. On retirement or termination of appointment, payment for part of a month shall be calculated according on pro-rata basis.</p>
Not to be paid in advance.	<p>19004. Salaries, allowances and pensions must not be paid in advance of the due date, except as provided for in Chapter 18.</p>
Accounting Officer Responsibility to keep records.	<p>19005. The Accounting Officer must ensure that Personal Emolument Records are maintained on the prescribed forms to ensure that payments are made when they are due, that over-payments are not made and that all the required deductions are made at the correct time.</p>
Advice to withhold pay.	<p>19006. (i) The Officer controlling expenditure must be informed at the earliest possible moment of any contingency likely to affect an officer's salary (such as death, interdiction, suspension or liability to dismissal etc) in order that instructions to with-hold pay may be issued without delay.</p>
Failure to pass information on withholding of payment: Offence	<p>(ii) An Officer who first receives information about the resignation, determination, dismissal, death, withdrawal or retirement of another officer shall pass the information promptly, by submitting a copy of such letter/notice to the Accounts Department for the salary of the officer to be stopped. The original letter/notice of such information shall be endorsed to the effect that a copy has been sent to the Accounts Department.</p>
Payment of salary during interdiction.	<p>(iii) The Officer who first received the information and failed to pass a copy of it promptly to the Head of Accounts and any other officer who defaults or contributes in any way whatsoever in communicating a decision to withhold payment of salary shall be liable to surcharge and discipline for negligence and dereliction of duty.</p>

19007. When an officer has been interdicted, he is not entitled to full salary except with the approval of the Civil Service Commission. If no instructions have been received as to the rate of salary to be paid, Heads of Departments should apply to the Civil Service Commission for instructions.

Increments: notice of. 19008. The Auditor-General does not need to be advised to the grant of a normal increment, but he must be advised when an increment is with-held or deferred and subsequently restored.

Cessation or termination, etc. 19009. On dismissal from the Service or on termination of appointment or on resignation, the salary of an officer shall be payable up to and including the day prior to that on which the dismissal, termination, or resignation becomes effective.

With-holding of 19010. Any balance of salary or other moneys due to an officer who has been convicted of misappropriation of Government funds or theft of Government property, or who has been dismissed and is indebted to government, may not be paid without the authority of the Accountant-General.

Delay in payment unclaimed salaries etc. 19011. Any undue delay in the application for payment of a pension or salary, or any other regular recurrent payment must be investigated by the Head of Accounts and when appropriate, the circumstances must be reported to the officer controlling expenditure and to the Accounting Officer.

Unclaimed salaries etc 19012. (i) Unclaimed salaries, allowances and pensions shall be repaid to the Treasury within seven days from the date of the withdrawal of the cash and shall normally be classified as an expenditure credit to the vote originally debited. All repayments made in accordance with this paragraph must be effected before the end of the financial year in which the salaries, allowances or pensions were drawn. The Accounts Officer shall issue a Treasury Receipt for each individual in-payment. A subsequent out-payment of an amount paid into the Treasury shall be debited to the appropriate current-vote, of charge under the supporting cover of a payment voucher Treasury form 1 with the cancelled Treasury Receipt attached.

(ii) Any unclaimed amounts at the end of the financial year repaid in the following financial year shall be credited to revenue.

Leave salary: when paid to a bank. 19013. The payment of a leave salary of an officer when the salary is normally paid to a bank shall continue to be paid to the bank of the officer's choice at his duty station or at the station where the payroll is prepared.

Transfer of officers 19014. When an officer is transferred from one Ministry, Department or Agency to another, the authority for the payment of the salary and the continuance of the deductions there from, shall be conveyed to the new pay station on the prescribed Treasury Form 13 (Last Pay Certificate) enclosing a certified true copy of the personal emoluments record (see Financial Regulation 19006 and 19018) and both the letter and the record must show the date which the last payment of salary has been made. The record must show full details of the deductions which have been made and which must continue to be made. With the employment of a system other than the standard system, which does not require the personal emoluments card, the dispatching office must complete, by hand, a standard personal emoluments records for issue to the new office (see Financial Regulation 19018 (a) (b) and (c).

Accounting procedure for deductions from emoluments.

19015. The gross amount of the emoluments must be charged against the relative personal emoluments sub-head of the Current Estimates. The paying officer (i.e. the Accounts Officer), shall enter the total of each type of amount of the emoluments as a payment.

Procedure Approval by Accountant-General.

19016. The procedure and method to be employed by the Ministries, Departments or Agencies for the recording and the calculation of personal emoluments must be approved by the Accountant-General.

Standard system.

19017. The standard payroll system to be employed in all offices, unless otherwise provided shall be as laid down or prescribed by the Ministry of Finance.

Personal Emoluments Record: form of

19018. The officer controlling expenditure shall ensure that the standard Personal Emoluments Card (A/Cs, Gen.20) shows:

(a) In the top section of the front of the card, inter alia:  
Standard rate of pay of the officer  
Incremental date,  
Standard allowances,  
Salary and advances issued,  
Standard deductions to be recovered from the emoluments  
Income tax P.A.Y.E. Free Pay Allowances.

(b) In the lower section of the front of the entries in the monthly Payroll, to show, inter alia:

Custody of Personal Emoluments Records.

Aggregate gross emoluments, including separately taxable allowances,  
Income Tax P.A.Y.E. assessments,  
Standard deductions from emoluments,  
Net Emoluments payable.

Variation control Record of Personal Emoluments.

(c) On the reverse side of the card inter alia:  
Record of taxable allowance due.  
Record of Gazette notices of promotion, acting appointments or other notification of a material variation in the emoluments of the officer.

19019. The officer controlling expenditure shall ensure that the Personal Emoluments cards are kept under strict security arrangements, and that when they are not in use they are lodged in a fire-resistant cabinet, safe, or strong-room (*see Financial Regulation 12034 of period of retention*).

19020. The officer controlling expenditure shall ensure that a Variation Control Record on A/Cs. Gen. 25 is maintained to show each variation in the month under review, of emoluments, taxable allowances, and the standard deductions from emoluments for each officer. The sum total of these variations shall be added to or subtracted from the relative total of the previous month, and from this shall be calculated the totals of emoluments, taxable allowances, gross taxable emoluments, and each type of standard deduction, for the current month. The officer

controlling expenditure shall ensure that:

- (a) The total of the various columns of the payroll for the month agree with the respective pre-determined totals of the Variations Control;
- (b) the officer directly in charge of the variation control is an officer not normally below the rank of an Accountant I or Senior Executive Officer (Accounts) and must not be the officer directly in charge of the preparation of the payroll.

19021. The monthly payroll shall be submitted to the paying officer (as follows).

Submission of  
Payroll to the  
Paying officer.

- (a) Salary List, (A/Cs, Gen. 21/21A) in original to contain details of the salary computation, duly grouped according to separate pay point or separate bank branch involved.
- (b) Salary List Summary, (A/Cs, Gen. 26) in duplicate to summarise to totals of the various columns of the separate payrolls and to provide the covering certificate of the officers employed in the preparation and internal check of the payrolls, and also to constitute the authorisation of the officer controlling the expenditure for the payment.
- (c) Variation Control of Emolument and Deduction (A/Cs, Gen.25) for each deduction sub-head of account, in duplicate to show the total of the appropriate deduction on the Salary List Summary and to show when required by the Accountant-General, the full detail of the deduction made from the emoluments of each officer.
- (d) Bank Payment Advice Slip, in original, together with Treasury Form 133 in original.
- (e) Payment Vouchers, Treasury Form 1, in duplicate, to support the payment to the appropriate receiving authority of the deductions from payrolls, together with supporting copies of A/Cs, Gen. 25.

19022. The classification of the deductions on the Variation Control of Emoluments and Deductions shall depend upon the type and nature of the deduction, as follows:

Classification  
of deduction

- (a) Deductions from emoluments which are on-paid to a receiving authority (e.g Income Tax P.A.Y.E., Co-operative Thrift and Credit Society Deductions). The classification of the deduction shall be as an expenditure credit to the vote charged with the relative gross emoluments.
- (b) The classification of deductions from emoluments which are NOT on-paid e.g. Rent, Staff Housing Fund repayments, etc. shall be according to the relative sub-head of Revenue or the below-the-line account concerned

Deductions  
on-payment

19023. The on-payments of the deductions made under Financial Regulation 19022 (a) shall be made to the receiving authority at the same time as the payment of the net emoluments, and the payment to the authority shall be made with a payment voucher Treasury Form 1 in

of, to the Receiving Authority.

support (*see Financial Regulation 19021 (e)*). The payments shall be classified according to Financial Regulation 19022 (a) and the officer controlling expenditure shall ensure that a separate section of the relative personal emoluments votes' book is maintained to record the details of the on-payments, the details of the totals of the deductions, and to show the link between the relative entries.

Internal Check

19024. Officers controlling expenditure shall ensure that a complete and detailed internal check (not to be confused with an Internal Audit) is executed on each payroll before payment, and that the officers employed on the internal check are officers other than those who have been currently employed on the preparation of the payroll. The voucher certificate on the Salary List Summary A/Cs. Gen. 26, under the title of 'Checked by' shall be signed by the officer directly in charge of the internal check.

## PART II

Duties of officers to ensure that correct payments are made.

19025. (I) It is the duty of an officer authorising or making any payment to ensure that it is made in accordance with any general or particular instructions issued by the appropriate authority, and that the payment is actually due when made.

(ii) It is the duty of an officer to ascertain so far as he is able, that no amount is paid to him which exceeds his entitlement. In any case where an officer has reason to believe or suspect that an over-payment has been made to him, he must report the fact immediately to his superior officer.

(iii) It is the duty of an officer who has any reason for believing or suspecting that any over-payment has been made to a subordinate officer to investigate the matter at once.

Doubts concerning rates of payment.

19026. Where there is doubt concerning the correctness of any rate of salary or allowance and payment cannot be deferred until a ruling is obtained, the lowest applicable rate should be authorized pending receipt of a decision. Even if the officer making actual payments considers that there are in fact grounds for payments at a rate which has been queried, payments must be made at the lowest rate until a definite ruling has been given.

Adjustment of rates of payment.

19027. Where a rate of salary or allowance has been found to be incorrect, immediate steps must be taken to notify the officer who arranges actual payments and the rate must be corrected before any further payment is made.

Report to the Accounting Officer of Ministry/Department

19028. All cases of apparent over-payment to an officer must be reported forthwith to the Accounting Officer. This report must show:

(a). Full details, including the nature, amount and method of calculation of the over-payment;

(b). the circumstances in which it occurred, in so far as these can be ascertained;

(c) the date the error was discovered and by whom;

(d) the date from which the correct rate has been paid;

(e) the name and rank of the officer who authorized the over-payment, and of any other officer whose actions contributed to the error, if these facts can be determined; *and*

(f) recommendations regarding the recovery of the over-payment. It is important that this report should be submitted without delay.

Recovery of overpayments

19029. (i) On receipt of a report as in Financial Regulation 19028, the Accounting Officer shall normally call on the officer who has received the overpayment to refund the amount in

full forthwith. The Accounting Officer may, however, authorize recovery by instalments, in cases where he considers that to call on the officer to refund in a single payment would cause undue hardship or financial embarrassment. In all cases the Accounting Officer should report his decision to the Accountant-General and the Auditor-General.

(ii) If the Accounting Officer considers that:

(a) the over-payment was made as a result of a mistake of law; or

(b) Payment was made in accordance with the contract entered into by Government with an officer on contract terms of service; or

(c) In all circumstances of the case, the payee had reasonable grounds for believing that he had been correctly paid; or

(d) Owing to the length of time since the over-payment commenced, or to the amount, undue hardship or financial embarrassment would be caused to the officer concerned; he shall refer the matter to the Permanent Secretary, Ministry of Finance with a report as in Financial Regulation 19028.

In a case confirmed as falling under (a), (b) or (c) above, the Permanent Secretary, Ministry of Finance shall authorize that the over-payment should be waived. In cases falling under (d) above the Accounting Officer should include in his report to the Permanent Secretary, Ministry of Finance a recommendation as to whether the over-payment should be waived in part or in whole.

Fault in system. 19030. On receipt of a report submitted to him in accordance with Financial Regulation 19028, the Accounting Officer shall consider whether the over-payment arose from any fault in the system of authorizing or making payments in his Ministry/Department and, if, so, he shall take action to rectify the fault.

Disciplinary action. 19031. An Accounting Officer should, in all cases of over-payment, irrespective of whether recovery is effected or not, consider whether the circumstances disclosed any disregard of instructions or neglect of duty on the part of any officer, of sufficient gravity to warrant disciplinary action being instituted. If the Accounting Officer decides that disciplinary action including recovering of the whole, or part of the over-payment where appropriate, should be taken, and only an officer/officers within his own Department is/are concerned, he shall initiate proceedings in accordance with the provisions of the Civil Service Commission Regulations.

Liability for continued over-payment. 19032. On receipt of a report submitted to him in accordance with Financial Regulation 19028, an Accounting Officer shall consider whether any officer has, by act of omission, caused the overpayment to continue after it ought to have been rectified, and may recommend to the Permanent Secretary, Ministry of Finance that the officer responsible should be called upon to make good to Government the whole or a part of the resultant loss to public funds.

Report to be submitted to the Treasury 19033. In any case of an overpayment, where:

(a) recovery is being made in full from the payee; and

(b) no fault which might give ground for disciplinary action against any officer has been disclosed; and

(c) no avoidable delay has occurred in rectifying the overpayment; and

(d) no fault in the system has been disclosed; the Accounting Officer need not submit a report to the Permanent Secretary, Ministry of Finance but shall inform the Accountant General and the Auditor-General of the action taken by him.

19034. (a) Any report submitted by an Accounting Officer in accordance with Financial Regulation 19028 should contain full particulars of the over-payment including:

(i) *the* nature and amount of the over-payment, and how it is calculated;

(ii) *the* circumstances in which it occurred, in so far as these can be ascertained;

(iii) the date the error was discovered and by whom;

(iv) the date from which the correct rate has been paid;

(v) the name and rank of any officer or officers whose actions appear to have resulted in the overpayments being made, and what disciplinary action is being initiated by the Accounting Officer against any such officer in his own Ministry or Department;

(vi) a statement of the action taken under Financial regulation 19031.

(b) The report should also contain the Accounting Officer's recommendations concerning:

(i) *the* amount of the recovery, if any to be made from the payee and, if full recovery is not recommended, the reasons for so recommending; and

(ii) the recovery, if any, to be made from any officer considered to be liable under Financial Regulation 19032. If some particulars are not obtainable, it is important that an interim report should be submitted. Without delay.

19035. The accounting procedure for the recovery of overpayments is set out in Financial Regulations, Chapter 23.

Contents of  
report.

Accounting  
procedure for  
recoveries



## CHAPTER 20

### LAST PAY CERTIFICATE AND PAY ADVICE

20001. A Last Pay Certificate is the only authority for the payment of an officer's salary when he is posted or transferred to another station or Department. The Certificate shall contain full particulars of the officer's name, rank, personal emoluments, Sub-head number, Department, Salary and allowances and the date up to which he has been paid. The Certificate shall also give full details of the recoveries and deductions to be made from his salary at the new paying station.

Nature of Certificate

20002. When an officer is posted or transferred to another station or Department, the following must be done:

Disposal of Last Pay Certificate

- (a) Original to be handed to officer himself
- (b) Duplicate to be sent by the Head of Accounts of the old paying station to the Head of Accounts of the new station.
- (c) Triplicate to be retained at the old paying station.

20003. At the new paying station the officer himself shall hand the original Certificate to the officer responsible for the preparation of his salary and allowance vouchers who shall attach it to the officer's first personal emoluments payment voucher sent to the new paying Accounts Officer. It is the duty of the new paying Head of Accounts to ensure that the original Certificate is attached to the first salary voucher paid by him, and that it agrees in detail with the duplicate copy received from the former Head of Accounts who countersigned the original. If the duplicate copy has not been received, the new paying Head of Accounts shall defer payment until he has received it, or obtained the authority of the Accountant-General to pay.

Use of Original Last Pay Certificate

20004. After the Head of Accounts has been notified of the last date up to which an officer shall draw his salary locally, no further salary may be paid by that Head of Accounts under any circumstances without references to the Accountant-General. If a Last Pay Certificate is cancelled, no further payment of salary shall be made to the officer concerned without the sanction of the Accountant-General.

Cessation of Salary locally

20005. Officers signing last pay certificates may be held responsible if any loss of Government funds is occasioned by incorrect information on a Last Pay Certificate signed and authorized by them.

Liability of officers signing Last pay Certificate

## CHAPTER 21

### ESTATES OF DECEASED OFFICERS

21001. When an officer dies in Ondo State, the Medical Officer last in attendance on him shall immediately notify the deceased's Department through the issuance of Death Certificate. The Accounting Officer of the deceased's Ministry, Department/Agency shall in turn pass the same information to the Permanent Secretary, for Establishments, the Administrator-General, the Accountant-General and the Auditor-General. Regulations.
21002. The Office of Establishments shall then compute and take steps to pay any gratuity due to the officer's legal personal representative on receipt of Form ODS Estab. 12 (or if appropriate, Form ODS. Estab. 12.A) from the appropriate officer. Procedure.
21003. The Administrator-General is required to keep a Cash Book, Treasury Receipt Books, and a Ledger, to be used solely in connection with the estate administered. A separate account should be opened, in the ledger for each estate, with appropriate references to his cash book entries and to his receipt number against each item therein. Accounts.
21004. (a) The Administrator-General is required to keep a Cash Book, Treasury Receipt Books, and a Ledger, to be used solely in connection with the estate administered. A separate account should be opened, in the ledger for each estate, with appropriate references to his cash book entries and to his receipt numbers against each item therein. Bank Account.
- (b) This bank account must be reconciled with his cash book every month in accordance with Financial Regulations 11010, and every month the total of the balance due to the several estates as recorded in the ledger should be compared with the bank statement and any differences accounted for by reconciliation.
21005. The Administrator-General, upon completion of the administration of an estate, is required to submit a sworn report of his proceedings and the estate accounts, supported by vouchers to the Chief Registrar, High Court, Akure. Procedure on completion of Administration of Estate.
21006. The Administrator-General, after receiving his discharge from the High Court, is required to forward a copy each of the proceedings, accounts and orders to the Permanent Secretary for Establishments and the Auditor-General. Procedure after receiving discharge from the High Court.
21007. The balance due to the estate of deceased officer must be deposited with the Accountant-General and it is payable only to the legal personal representative of the deceased. Deposit of Estate with Accountant-General.
21008. Accounting Officers are responsible for rendering to the Administrator-General completed vouchers in respect of all sums due from Government to the estate of the deceased officers of their Departments, such as salaries and allowances. At the same time they should inform both the Accountant-General and the Administrator-General of any amounts due from the estate to Government, such as Widows and Orphans Pensions Scheme contributions, light dues, hospital bills and funeral expenses. Duties of Heads of Departments Payment of.
21009. Personal emoluments and pensions are payable up to and inclusive of the date of death of Government official or pensioners. Salaries and pensions to Estate.
21010. Advances outstanding against deceased officers are recoverable in full (*see Financial Regulation 18026*). Advances Recoverable Funeral Expenses.

21011. The funeral expenses of deceased officers must be borne by their respective Ministry, Department/Agency as provided in the Civil Service Rules.

21012. When estates of deceased officers are administered by the Administrator-General, the proceeds of administration may be deposited with the Accountant-General, and if the balance is to be remitted to a relative or to a legal personal representative outside the Federation of Nigeria, the Accountant-General should be asked to make the remittance through the accounts of the Government of the country/territory concerned.

Estate of  
Officials.

21013. Where an officer dies intestate and was subject to the jurisdiction of a Customary Court, it shall be lawful for the Customary Court to administer his estate, provided the gross capital value does not exceed ₦100,000.00 and to distribute among his relatives the balance in the estate in such order and proportion as may seem desirable, regard being had to the law and custom of community of the deceased.

Estate of Officials  
subject to the  
jurisdiction of  
customary Court.

21014. Where an officer or employee of the Government dies before an exgratia gratuity awarded to him is paid, the amount should be paid through the Accounting Officer of the Department concerned for the benefit of the *bonafide* dependant of the deceased officer or employee.

Ex-gratia  
Gratuity.

21015. Except as provided for in Regulation 21012 to 21014, no sum due to the legal personal representative of a deceased officer shall be paid without a certificate written on the payment voucher and signed by the paying officer to the effect that a letter of Administration or probate of will has actually been shown to him.

Payments of Estate  
of Nigerian  
Officials: General.

21016. All moneys due to estates of deceased officers intended to be paid to the Administrator-General should be paid directly into the Administrator-General's bank account and the Administrator-General informed accordingly.

Vouchers.

## CHAPTER 22

### SECONDED OFFICERS

22001. For the purpose of this Chapter, a seconded Officer is a Government Officer who is seconded for duty with any other Government of the Federation (Federal or State), or a Local Government, or Statutory Corporation or any other non-Government body. Definition.

22002. A body to which a public officer is seconded for duty shall pay to the Government a reimbursement charge to cover the cost of the officer's salary and of his other expenses to Government. Reimbursement Charges are made at the following rates: Reimbursement Charge.

<i>Officers' Pensionable Emoluments</i>	<i>Percentage of the officer's Pensionable emoluments</i>
---	---

- |     |                                    |              |
|-----|------------------------------------|--------------|
| (a) | Officers holding posts             |              |
|     | Graded Level 7-Grade Level 16..... | 148 per cent |
| (b) | Other Officers.....                | 135 per cent |

22003. The responsibility for submitting claims for re-imburement rests upon the Accounting Officer of the Department from which the officer is seconded. Responsibility for submitting claim for reimbursement.

22004. In the absence of any specific arrangement to the contrary, which must be approved by the Permanent Secretary, Ministry of Finance, a seconded officer's salary, Inducement Addition, Leave Basic Allowance, and Pension remain a liability of Government and should be paid through the officer's Departmental drawing account and charged to the Departmental vote in the normal way. Payments of salary and allowances to seconded officer.

22005. When an officer has been seconded, the Accounting Officer of his Department shall proceed as follows: Procedure to be followed by Head of Department when an office is seconded.

- (a) Notify the Accountant-General of the date of the beginning and in due course, the termination of the secondment;
- (b) Ensure that Salary, Inducement Addition, and Leave Basic Allowance are paid through the Departmental Drawing Account in the normal way.
- (c) Ensure that allowances such as transport allowance, hotel accommodation, refunds, etc. not covered by the re-imburement charges, are paid by the borrowing authority;
- (d) At the end of each quarter during the period of secondment, forward to the borrowing authority an account of the re-imburement charges payable (forwarding a copy to the Accountant-General), with a request for payment to be made direct to the seconding Department. Upon receipt of a settlement cheque, the Accounting Officer shall;
- (i) Pay the amount into the Akure Treasury Cash Office under cover of Receipt Voucher classified to: Revenue Head: Re-imburements Sub-head: Re-

imbursement in respect of officers seconded to Non-Governmental Departments and other governments; and

(ii) Notify the Accountant-General, in writing that this has been effected;

(e) Submit a quarterly return (31<sup>st</sup> March, 30<sup>th</sup> June, 30<sup>th</sup> September and 31<sup>st</sup> December) to the Accountant-General showing the names of officers, seconded and the recoveries effected in each case.

## CHAPTER 23

### REVENUE REFUNDS, OVERPAYMENTS AND RECOVERIES

23001. (i) Refund of revenue falls into three classes:

(a) Those in respect of revenue correctly collected, in accordance with the Laws, and subsequently reclaimed under conditions prescribed by the Laws;

(b) Those which result from erroneous collection;

(c) All other cases- except those which concern the courts.

(ii) Refunds under (a) require authorization by the officer prescribed by the Laws or any officer to whom his powers have been delegated. Refunds under (b) shall be authorized by the Accountant-General where a Treasury Receipt has been issued for the original collection, and by the Accounting Officer where the collection has been accounted for on Transfer Voucher. Those under (c) require authorization by the Permanent secretary, Ministry of Finance.

Classes of refund of revenue and authorization

23002. Refunds in respect of revenue collected in the same financial year shall be debited to the revenue sub-head to which the receipt was originally classified. Refunds in respect of revenue collected in previous years shall be dealt with as follows:

Allocation of refunds of revenue.

(a) Where a 'Refunds General' Sub-head exists within a Head of Expenditure of a fund into which the revenue was initially received, refunds shall be charged thereto.

(b) Refunds made from funds having no 'Refunds-General' sub-head of expenditure but for which expenditure there-from is subject to the passing of an Annual Appropriation Law, shall be debited to a specific expenditure sub-head for each refund.

(c) Refunds made from funds/other than those mentioned in (a) and (b) above, shall be treated in accordance with the rules of the funds.

(d) Income Tax, Sales Tax, Import, Export Excise Duties and over-collections of Administration charges on Loans shall be charged as 'Revenue Refunded'

23003. (i) when an over-payment of expenditure charged to a Head in the Recurrent Estimates of Expenditure is recovered in the same financial year as that in which it was incurred, it shall be credited to the expenditure Head and Sub-head to which it was originally debited. When the recovery is in respect of expenditure incurred in previous financial year, it shall be credited to Revenue Head Miscellaneous: Sub-Head: Overpayment Refunded.

Overpayment recovered allocation of.

(ii) When an overpayment of expenditure charged to a Head of the Capital Estimates of Expenditure is recovered in the same financial year as that in which it was incurred, it shall be credited to the expenditure Head and Sub-head to which it was originally debited. When the recovery is in respect of expenditure incurred in a previous financial year, it shall be credited to Revenue Head-Capital Expenditure and Development Fund Receipts: sub-head-Overpayments refunded.

(iii) In all other cases, such as expenditure which is re-imbursed by any other government or agency the recovery shall be credited to the Head and sub-head concerned irrespective of the financial year in which the overpayment was made.

23004. Payment vouchers queried after payment for an overpayment should have this fact clearly endorsed thereon in red ink. The number, date and station of the Receivable Order or Receipt Voucher (not Treasury Receipt) on which the recovery has been effected, and the amount recovered, should also be shown thereon. In all cases of recoveries of overpayments or refunds of revenue, the relative voucher should clearly indicate the number and date of the original voucher concerned.

Overpayment:  
Recovery of.

23005. (i) When unauthorized payments, overpayments and excess transport or other charges have been debited to a personal advance account of the officers concerned, steps should be taken by the Accounting Officer to recover the amounts and to clear the advance immediately.

Overpayments  
charged as  
Advances.

(ii) The practice of charging overpayments as advances against the certifying officers should be adopted only when prompt recovery is impossible.

## CHAPTER 24 INSURANCE

24001. Property in which Government has an insurable interests may be classified as follows: Insurable interests.
- (a) Private property, in which Government is temporarily interested; e.g. a motor car bought or a house erected from advance funds;
  - (b) Government property, in which private persons are temporarily interested; e.g. a public building leased;
  - (c) Government property remaining in Government possession and used solely on public service.
24002. In cases falling under (a) the property must be insured during the continuance of the advance or loan agreement. Accordingly : Property insurable
- (i) An officer to whom an advance is given for the purchases of a motor vehicle shall be required to enter into an agreement with the Accountant-General for its repayment and to insure the vehicle until the advance is repaid under a comprehensive policy for sum equal to the original cost of the vehicle, or for a sum not less than the unpaid balance of the loan together with any administration charge or interest outstanding thereon, whichever is the less.
  - (ii) A house built with a loan from the Government Staff Housing Fund shall be insured with an approved company for not less than the full amount of the outstanding advance, as required by the Government Staff Housing Regulations. The insurance policy shall be drawn in favour of the Accountant-General and be maintained during the period of the repayment of the advance. The premium shall be paid in advance by the recipient of the advance.
24003. In cases falling under Financial Regulation 24001 (b), the property must be insured at the expense of the person making use of it. Accordingly, when government buildings or equipment are leased for private occupation or use, they must be insured by the leasee and provisions for such insurance should be made in the lease or agreement.
24004. In cases falling under Financial Regulation 24001 (c), the property must not be insured, except stores in transit from and to countries outside the Federation of Nigeria.
24005. All goods ordered from overseas sources must be insured by the Ordering Department. Marine Insurance of Stores.



# CHAPTER 25

## PROCEDURE FOR THE PREPARATION OF ANNUAL ESTIMATES

### SECTION 1

#### PART 1 - INTRODUCTION

25001. The Annual Estimates, and the corresponding Appropriation Law, limit and arrange the expenditure of the government for the fiscal year to which they relate. It follows, therefore, that the greatest care and attention to detail must be observed in their preparation and submission. The purpose of this Chapter is to lay down rules and procedure for their preparation and submission.

Design, Purpose and Scope of Estimates

25002. The Annual Estimates are designed to show clearly the form of and the amount of money to be spent on each individual service, estimate and define the scope of each service, and prescribe the authorized establishment. They are intended to cover all foreseeable expenditure, but to make no provision for contingencies. At present there are two types of Budgets – zero and incremental budgeting. Zero budgeting [Programme Performance Budgeting System (PPBS)] is a budgeting process based on the evaluation of the sectors and their expenditure need and assumes that the sectors under consideration require a new budget outlays in the medium term based on the identified programmes that suits into the overall state policy and the development targets in that sector. Incremental budgeting on the other hand allocates budgets to sectors as a function of the previous budgetary allocation hence an increment based on the last budget estimate of the sectors.

Medium Terms Sector Strategies (MTSS) and Medium Term Expenditure Framework (MTEF) as requirements for budgeting

25003. Ondo state is to follow the zero budgeting practice where budgeting is in line with identified programmes that suits into the overall state policy and the development target of that sector. The budget of the state should be drawn from the approved Medium Term Sectors Strategies (MTSS) and the Medium Term Expenditure Framework (MTEF). The process of preparing the MTSS and the MTEF should be highly participatory with different stakeholders in the state including Civil Society Organisations (CSOs) involved. The process and fact of consultations required by law should be documented in the annex of the MTEF while it should contain the sectoral envelopes which will show government's priorities and the reasons informing those priorities in the revenue and expenditure frameworks.

Duty of complying with time-table and Financial Procedure

25004. The preparation of the Annual Estimates is an involved process which has to be undertaken within strict time limits and proper analysis of the macroeconomic conditions. It throws a very heavy burden both upon the Ministry of Economic Planning and Budget as well as the Ministry of Finance. It is therefore essential; in order to lighten that burden as far as possible, that the state budget calendar should be circulated at the beginning of the year indicating the time for every meeting and submissions which must be rigidly observed and that the procedure contained in this Chapter should be faithfully followed.

Ministry of Economic Planning Budget Circular. of and Call

25005. In July, each year, the Ministry of Economic Planning and Budget issues a circular letter giving the time-table for the submission of Advance Proposals and Draft Estimates based on the approved MTSS. Accounting Officers are expected to issue departmental instructions, in anticipation of the Call Circular, so as to put themselves in a position to comply with the time-table and to ensure that they have ample opportunity of carefully examining the proposals put forward by Heads of Departments. Following the Ministry of Finance Call Circular Letter, the Office of Establishments issue another Call Circular Letter for Advance Proposals in respect of changes in authorized Establishments.

Definitions

25006. The following terms used in this Chapter carry the meanings assigned to them as

follows:

Accounting Officer	Head of Ministry/non-Ministerial Department/Agency
Advance Proposal	A proposal for inclusion in the Draft Estimates of provision for a change in any establishment or salary scale; or involving expenditure substantially greater than that provided for an existing service in the current estimates or for any new Government activity.
Current year	The financial year to which the Latest printed Approved Estimates apply.
Vote	A sub-head or an item of the Expenditure Estimates in line with the approved programme
Year of Estimates	The financial year in respect of which Estimate are being prepared.

Time- Table.

25007. Subject to variations which shall be announced in the Ministry of Economic Planning and Budget Call Circular Letter (*Vide Regulation 25005*), the following time-table for the submission of Advance Proposals and Draft Estimates must be strictly adhered to. Every effort should be made to submit the Advance Proposals and Draft Estimates before the dates indicated.

(a) To the Office of Establishments. Proposal involving numerical changes in authorized Establishments and those involving issues of policy for which approval has been obtained.....31<sup>st</sup> July.

(b) To the Ministry of Economic Planning and Budget

- (i) Advance Proposals of Recurrent Expenditure for the year of Estimates, including proposals under (a) above.....15<sup>th</sup> August.
- (ii) Draft Estimates of Revenue, for the year of Estimates (including revised Estimates of revenue for current year) .....15<sup>th</sup> September.
- (iii) Advance Proposals for Capital Expenditure for the year of Estimates .....1<sup>st</sup> October.
- (iv) Draft Estimates of Recurrent and Capital Expenditure for the year .....1<sup>st</sup> November.
- (v) PPBS Estimates .....1<sup>st</sup> November.
- (vi) Revised Estimates of Recurrent and Capital Expenditure for the current year.....15<sup>th</sup> November.

Delay in submission of Advance Proposals may result in the rejection of an expenditure proposal because sufficient time for its proper consideration is not given.

## PART II – REVENUE ESTIMATES

Responsibility  
for submitting  
Estimates.  
Numbering of  
Proposals.

25008. The responsibility for submitting Estimates under the respective Heads and Sub-heads of Revenues rests with officers shown in Appendix 'A' of the current year Estimates. Estimates of Revenue should be submitted on Form Est.7. A separate Estimates Form must be submitted in respect of each head of Revenue by each submitting officer.

## PART III – EXPENDITURE RECURRENT BUDGET

Expenditure  
Advance  
Proposals.

25009. The appropriate printed forms must be used for Personal Emoluments and other Charges Proposals, and particular care should be taken to ensure that proposals are numbered serially throughout, the first proposal under Other Charges carrying the next serial number after the last proposal under Personal Emoluments. Two copies of the Schedules are required in the Ministry of Economic Planning and Budget.

Expenditure  
Advance  
Proposal.

25010. The numbering of proposals in the PPBS Budget should follow the standard classification of the Budget into Programmes and Sub-Programmes, Projects and Sub-Projects.

Establishment  
Advance  
Proposal

25011. The procedure for Advance proposals shall be as follows: with the exception or significant changes which should; in any case, have been referred in advance to the Executive Council, or the Treasury Board for decision, all advance proposals submitted by Department for inclusion in the Estimates shall be settled with the Ministry of Economic Planning and Budget at official level. Submitting Ministry, Department/Agency shall later be informed of the details of the decisions reached and these details will provide a basis upon which their draft estimates will be prepared. Any proposal which has not been previously agreed with the Ministry of Economic Planning and Budget shall be deleted, if included in the draft estimates. In the event of agreement not being reached at official level, departments will have an opportunity of stating their case when individual Heads of Draft Expenditure Estimates are considered by the Treasury Board.

25012. All Establishment Proposals should be referred in writing to the Permanent Secretary for Establishments Matters not later than 31<sup>st</sup> July for clearance before Advance Proposals for Expenditure are submitted. Such proposals may include new proposals for simple increases or decreases in the numbers of existing approved posts. They must also include any proposals involving issues of policy (*e.g.* the regrading of posts, the creation of new posts, or changes in title, cadre structure or the existing principle governing the disposition of the holders of a post) for which clearance has previously been obtained but must not include any other proposals involving such issues, in respect of which a clearance has not been previously obtained. The reference number of the correspondence indicating the support of the Ministry of Finance and/or Office of Establishments for the inclusion of a proposal must be quoted. Where there are changes in the establishment sanctioned in the current year, such changes should be reflected in the estimates proposals with a brief reference in every case to the relevant Treasury Board Conclusion or letter from the Ministry of Finance.

25013. Where Advance Proposals involve issues of policy, the approval of Executive Council or the Treasury Board must be obtained before they are submitted. This means that prior to the usual time for the preparation of annual Estimates; departments must formulate their ideas on proposals involving issues of policy or significant changes in the provision in the current estimates.

The submission of additional proposals after the Ministry of Finance has dealt with Advance Proposals, or the introduction of amendments after draft Estimates have been forwarded to the Ministry of Economic Planning and Budget must be avoided.

25014. The schedule of Advance Proposals should cover every sub-head and item. If any provision is required in the year of Estimates under a sub-head or item of expenditure created by Supplementary Estimates during the current year, the sub-head or item must be covered in Advance Proposals. In submitting their proposals, Accounting Officers should endeavour to leave no communication gap between their Ministry and either the Office of Establishments or both. Where a vote is made up of more than one component element, as in the case of the Transport and Travelling Expenses Vote, proposals for such a vote must be supported by detailed calculations showing the Ministry's requirements in respect of each component element. To support their cases, Ministries and Departments should rely more on facts and figures and generally verifiable data than on abstract and subjective statements. Where the prior approval of the Executive Council or the Treasury Board has been obtained, the reference number of the conclusion should, however, be quoted.

25015. To enable the Ministry of Economic Planning and Budget and Ministry of Finance to make a fair assessment of the overall increase or decrease in estimated recurrent expenditure in the year of Estimates, compared with the current year, a summary in respect of each head should be submitted to that Ministry with schedules of Advance Proposal in the following form:

#### SUMMARY

- (1) Total Revised Estimates (whole Head) for the current  
Year for Personal Emoluments and Other Charges =.....
- (2) Add additional expenditure in the year of the estimates  
In respect of normal increments in salaries of staff =.....
- (3) Add/Deduct total net increase/decrease as set out  
in the schedule of Advance Proposals, Proposed  
total Estimates (whole head) for year of Estimates. = .....  
Increase/Decrease compared with the current year. ....

25016. In compiling Draft Estimates of Expenditure, particular attention should be paid to the following points:

- (i) Draft Estimates of Expenditure must be submitted in duplicate on Form Est. 5 or 6 as appropriate.
- (ii) There should be double spacing between each line;
- (iii) The description in the section headed 'Details of Expenditure' must be modelled exactly upon that shown in the Current Estimates;
- (iv) No abbreviations whatsoever should be used except for salary gradings;
- (v) All increases and decreases should as far as possible be explained by the use of signs listed below;

SIGNS AND THEIR SIGNIFICATIONS  
(REVENUE AND EXPENDITURE ESTIMATES)

- \* - Pensionable officer(s)
- a - Increments
- b - New holder(s)
- c - Previously over-estimated
- d - Previously under-estimated
- e - Token figure
- f - See Memorandum
- g - Increased output-production-consumption
- h - Reduced output-production-consumption
- I - Increase Demand
- J - Reduced Demand
- k - Increase Activities
- I - Decreased Activities
- m - Increased staff eligible
- n - Reduced staff eligible
- o - Post(s) abolished
- P - Change of title
- q - Incidence of leave
- r - Rise in prices
- s - Approved –created-increased-by Supplementary Estimates
  
- t - Revised rates
- u - See footnote
- v - Revote
- w - Regrading
- x - Part year provision
- y - Holder(s) on contract terms
- (Z) - Statutory Expenditure
- (R) - Reserved-Expenditure which may not be incurred unless and until authority has been given by the Ministry of Finance.

(vi) Carefully worded footnotes should be provided (on a separate sheet for the whole Head) where variations cannot be adequately explained by the use of the signs. Care should be taken to see that the sequence of footnotes corresponds with the order of the sub-heads or items to which the notes refer and that the footnote signs (other than 'u') run in the following order.

(vii) A note explaining the necessity for a new sub-head (or item) of significance or a major change in the Estimates should be submitted (in duplicate) for insertion in the Memorandum on the Estimates. The note should be drafted in a form suitable for incorporation without further editing.

(viii) Supporting details should be provided in respect of all the votes which are of composited nature *e.g.* office and general;

(ix) The column for actual expenditure in the year immediately preceding the current year should be completed by the officer submitting Draft Estimates. The figures in the column should be reconciled with the Appropriate Accounts before submission.

(Note: In respect of a Personal Emoluments Sub-head the total for the entire sub-head only should be shown)

(x) Financial provision for vacant posts must be calculated on the basis of the needs which can reasonably be foreseen, having regard to recruitment prospects; the appropriate sign x must be used to indicate cases where provision has been made for only part of the year. In addition, officers responsible for submitting Draft Estimates should indicate the extent of savings which they consider will probably accrue as a result of delayed recruitment and staff turnover. Explanation should be given for any reduction in the figure shown in the Current Estimates in this respect.

(xi) 'Vanishing' Items and sub-heads, *i.e.* those appearing in the Current Estimates for which no provision is required in the year of the Estimates, should appear, after the numbered items or sub-heads as the case may be. They should be underlined to indicate that they are to be printed in italics.

(xii) 'Approved Estimate' column of the draft Estimates should repeat exactly the figures in the Current year main Estimates. No account should be taken of changes arising from Supplementary Estimates.

25017. Draft Estimates should be accompanied by one copy of the staff nominal roll. This should be submitted on form EST.1. Where inducement Addition and/or Contract Addition is applicable to an item on the nominal roll, the estimate for this should be shown in brackets for the figure for salary in the penultimate column.

25018. Attention is drawn to the necessity for exercising the greatest care in the preparation of revised Estimates of Expenditure for the current year. In order that the most accurate estimates of the out-turn for the year may be arrived at, submitting officers are required to ensure that the revised Estimates are the closest possible forecasts of actual expenditure in the current year.

25019. Revised Estimates should be calculated sub-head by sub-head, but a summary only is required to be submitted in the following form:

Capital  
expenditure

REVISED ESTIMATES OF CURRENT EXPENDITURE

CURRENT YEAR	Estimate Current Year (N)	Revised Estimate (N)	Savings (N)	Excess (N)
Total Emoluments				
Other Charges				
Total				
Net Savings/Excess				

Where there are major changes by way of savings or excesses in the Estimates of Expenditure a brief explanation should be given in the covering letter.

PART IV – EXPENDITURE: CAPITAL BUDGET

25020. Any Expenditure which is of a non-recurrent nature should be provided for in the Capital Estimates, under one of the following Heads;

- (i) Agriculture
  - (ii) Livestock and Veterinary
  - (iii) Forestry
  - (iv) Fisheries
  - (v) Industry
  - (vi) Power
  - (vii) Commerce and Finance
  - (viii) Transportation
  - (ix) Education
  - (x) Health and Medical Service
  - (xi) Information Services
  - (xii) Social Development and Sports
  - (xiii) Water Supply
  - (xiv) Sewerage, Drainage and Refuse Disposal
  - (xv) Housing
  - (xvi) Town and Country Planning
  - (xvii) Co-operative and Community Development
  - (xviii) General Administration
- } Agricultural  
development

25021. Advance Proposals are necessary in respect of all provisions required in the year of Estimates. Projects which are already in progress and for which provision will be required in the year of Estimates must be included in Advance Proposals. Projects which are expected to have been completed by the end of the current year should not be shown in Advance Proposals.

25022. Attention is drawn to the following points;

Draft Estimate

(i) Advance Proposals for the Capital Budget should be submitted in four copies to the Ministry of Economic Planning and Budget. That Ministry will certify that a particular project in the Development plan and that the provision sought is commensurate with plan and that the provision sought is commensurate with plan allocation. The Ministry of Economic Planning and Budget will also examine the proposals and arrange to submit them to the Treasury Board for a decision on which projects should be included in the Draft Estimates.

(ii) Advance Proposals under each Head must be serially numbered and supported by full explanatory notes which can be considered without reference to any other correspondence.

Revised  
Estimates of  
Capital  
Expenditure for  
the Current year.

(iii) Separate submissions are required for Advanced Proposals under Heads of Other Non-Recurrent Expenditure.

(iv) The procedure outlined for Recurrent Budget Advance Proposals in Regulation 25011 also applies to Capital Budget Advance Proposals.

25023. Advance Proposals in respect of all Capital Projects not under PPBS should be submitted on the Capital Programme Advance Proposals Form. In the case of proposals for building projects which are intended to be executed by the Ministry of Works and Housing, the originating Department will furnish the Ministry with the copy of the completed form

25024. In compiling draft Capital Budget Estimates, attention should also be paid to Regulation 25016. The figures shown in the column for actual expenditure prior to the current year must reflect actual expenditures incurred to the nearest Naira and must be reconciled with the Appropriation Accounts. Variation in the estimated total cost of a project for which approval has not previously been obtained will not be reflected in the Draft Estimates.

25025. Similar considerations apply to revised Estimates of Capital Expenditure as to those for recurrent expenditure, and the closest possible forecast should be made of the expenditure likely to be incurred during the current year under each capital expenditure sub-head.

25026. Revised Estimates of capital expenditure (by Heads) should be submitted in the following form:

REVISED ESTIMATES OF CAPITAL EXPENDITURE  
CURRENT YEAR

	Estimates Current Year (N)	Revised Estimates (N)	Saving (N)	Excess (N)
Capital Expenditure				
Total				
Net Saving/Excess				



## SECTION II SUPPLEMENTARY EXPENDITURE

25027. The necessity for supplementary provision (including changes in authorized establishment) should normally arise only where.

Necessity for Supplementary Expenditure must be justified.

(a) the contingency for which it is required could not have been foreseen at the time of the preparation of the current Estimates; and

(b) such provision is required on the grounds of urgent public interest. Application for additional provision to augment an existing vote in the current estimates will not be entertained unless the need for such augmentation can be clearly shown. Efforts must be made to keep, as far as possible, within the limits of the original estimates under individual sub-heads so as to reduce to the minimum any divergence, overall, between the budget estimates and the actual expenditure.

25028. Expenditure that has not been provided for in the annual estimates cannot be incurred without the prior approval of the Executive Council/the Legislature, except where the Commissioner of Finance is satisfied that it is appropriate in anticipation of the approval of the Executive Council/Legislature and therefore authorizes an advance from the contingencies fund in accordance with Section 26 of the Public Administration Law.

Authority for Supplementary expenditure.

25029. Prior reference to the Executive Council or the Treasury Board is required where a new expenditure proposal involves any amendment of approved policy or the institution of a new policy. Where no change in policy is involved; the Commissioner, Ministry of Economic Planning and Budget may, at his discretion and having regard to the magnitude of additional provision sought, direct that the proposal be referred either to the Executive Council or the Treasury Board before its acceptance for inclusion in Supplementary Estimates to be presented to the Legislature.

Supplementary expenditure involving change of policy.

25030. Requests for provision in respect of projects which had not previously featured in the Capital estimates or for the upward revision of the estimated total cost of an existing project must be accompanied by a certificate signed personally by the Accounting Officer, in the following terms:

Supplementary Capital Expenditure.

\*(a) the project was envisaged in the Development Plan and the estimated total cost is within the allocations in the Plan;

\*(b) the Revised Estimated Total Cost is within the allocations in the Plan.

\*(c) the Estimated Total Cost/the increase in the Revised Estimated Total Cost is covered by Plan saving under.....(name project), the Estimated Total Cost of which is hereby reduced by N.....

A copy of any such application should be forwarded by the Ministry, Department/Agency concerned to the Permanent Secretary, Ministry of Finance.

(\*Delete as appropriate.)

25031. When an expenditure in excess of the total amount approved under any vote has occurred(*i.e.* when covering approval is being sought for an authorized excess either in the current or the previous financial year) a full explanation must be given why the system of control failed to operate satisfactorily, together with recommendations

Excess Expenditure.

regarding the pecuniary liability if any, of any officers and details of steps, taken to prevent a recurrence.

25032. Only the provision in respect of items of Capital Expenditure can be revoted in the strict sense of the word. A revote of unexpended provision from a previous financial year is ordinarily required:

Revotes.

- (a) When goods are provided for and actually ordered in one year but are not delivered and paid for until the subsequent year.
- (b) When capital works are provided for and commenced in one year but are uncompleted at the end of that year;

N.B. Suitable records should be kept to ensure that expenditure in any one year under any sub-head/item of Capital Expenditure does not exceed either the voted provision for the year or the unspent balance of the approved total estimated cost of the project, whichever is less. All applications for revotes must reach the Ministry of Finance before the end of the first quarter of the financial year.

25033. In completing Application Form ODS. Gen.108 particular attention should be paid to the following points:

Supplementary Expenditure: Application form.

- (i) Section *E* and *F* - Expenditure foreseen but not yet incurred or formally committed should be shown under *F*, and not *E*.
- (ii) Applications for supplementary provision which is not offset by equivalent saving will normally, if accepted by the Ministry of Finance merely be noted for inclusion in the next Supplementary Estimates.

Where it is desired that the additional provision should be authorized in anticipation of the approval of the Legislature, the application should be signed personally by the Accounting Officer and should include a recommendation as follows:

“I recommend that the Commissioner of Finance should be asked to exercise his powers under Section 26 of the Public Administration Law, and certify that this is most urgent, unforeseen, expenditure which cannot, without serious injury to the public interest, be postponed until adequate provision can be made by the Legislature’

(iii) Applications for supplementary provision under Capital Expenditure Heads of the Estimates should provide a financial summary in each case as follows:

		N	K
a	Latest Approved Estimate Total Cost		
b	Actual Expenditure to 31 <sup>st</sup> - December, 20 <sup>th</sup>		
c	Estimated Expenditure, 20.....		
d	Balance Available @ 1 <sup>st</sup> January 20.....		
e	Deduct Approved Provision, 20.....		
f	Balance Available		

Notes on the above financial summary:

- (i) The revision of the Estimated Total Cost of a project should invariably be taken up, in advance, as a separate issue.
- (ii) The latest available figure on actual expenditure should be shown against (b), (c )

should be completed when final figures for the preceding year are not available.

(iii) Application Form ODS Gen.108 should be submitted in original only. There is no need for a covering letter.

## CHAPTER 26

### COURT ACCOUNTS AND SHERIFF ACCOUNTS

Definition of Court Accounts.	26001. Court Accounts shall include all accounts kept in the High Court and Magistrates' Courts.
Officers responsible for Court Accounts.	26002. (1) The general responsibility for Court Accounts shall rest upon the Chief Registrar of the High Court as the administrative head of the State Judiciary.  (2) Subject to the general control of the Chief Registrar, responsibility for Court Accounts in each Judicial Division and in each Magisterial District shall rest upon the Registrar of each Division or District as the case may be.
Authorities for Court fees and fines and payment into and out of Court.	26003. The authorities for the imposition of Court Fees and Fines and for payments into and out of Court are as follows:  High Court Law, (Cap.62) Laws of Ondo State of Nigeria, 2006; High Court (Civil Procedure) Rules; Ondo State Cap 62 Laws of Ondo State 2006; Criminal Code (Cap 30); Criminal Procedure Laws (Cap. 31) Laws of Ondo State of Nigeria, 1978; Sheriff, Civil Process Act, Cap. S.36, Laws of Federal Republic of Nigeria, 1978; Judgment (Enforcement) Rules; Magistrates' Courts Law, Laws of Ondo State of Nigeria, 1978; Criminal Sheriffs and Workmen's Compensation Act, Laws of the Federation of Nigeria, 1990; Workmen's Compensation (Rules of Court) Rules; Children and Young Persons Law (Cap.21) Laws of Ondo State of Nigeria, 1978.
Cash Book.	26004. A Cash Book in the form applicable to Court transactions shall be kept by all Registrars and all receipts and payments shall be entered therein at the time of the transaction. All entries on the receipt side of the cash book shall be supported by the duplicates of the Revenue Collectors Receipt Books (Treasury Form 6A). All entries on the payment side shall be supported by Court Payment Vouchers or Treasury Receipt (Treasury Form 6).
Cash in Hand.	26005. The cash in hand shall be checked daily with the cash book which shall be balanced and ruled off at least once a week and on the last day of each month. Every officer concerned shall pay into the nearest Treasury Cash Office at least once a week and on the last working day of each month all moneys for the time being remaining in his hands.
Stations served by Bank	26006. At stations where there is a branch of a bank in which Government account is kept, payment of money to the Treasury through the bank shall be in accordance with the conditions laid down under Financial Regulation 06015.
Money paid to Treasury Cash Officer	26007. Upon payment of moneys to the Treasury Cash Office, Registrars shall produce their books, receipt books and Court Payment Vouchers for examination (see Financial Regulation 06010).
Checking of books by Registrar	26008. Registrars shall check the cash in the hands of the cashiers of their Court at least weekly with the Cash Book, Treasury Receipt Books, Court Payment Vouchers, Bank Paying-in Books, Court Process Books, Criminal Record Books, etc. in the current use.
Convictions Register	26009. Each Registrar shall maintain a register of all convictions which include the payment of a fine and shall record therein the Court Cash file number, the name of the convicted person, the amount of the fine and the prison sentence (if any) in lieu of payment thereof. The collection of fines shall at all times be kept in view and, when a sentence of imprisonment is served instead, the Registrar shall obtain proof from the Prison Authorities and shall record in the register

accordingly. When a fine is paid, the number of the receipt issued shall be entered in the Register and in the Court Record Book where the order of sentence of fine was recorded. When checking Court Cash Books, Registrars shall also scrutinize the Convictions Register and shall enquire into any case in which a fine has not been paid without the prison sentence being served in *lieu* thereof.

Receipt. 26010. Registrars shall give a receipt (Treasury Form 6A) for all fees/fines payments into Court or other moneys received by virtue of their office.

Revenue 26011. All fees and fines, collected by the Court shall be paid to the Treasury and credited to revenue. (see Financial Regulations 26005 and 26006).

Bailiffs' fees. 26012. Bailiffs' fees, service, mileage and execution fees, are Court fees within the meaning of Financial Regulation 26011 and must be paid into revenue.

Deposits. 26013. (1) All moneys other than fees and fines collected by the Court and not paid out within forty-eight hours of the time of receipt to the persons entitled to them shall be placed on deposit with the exception of those funds which may be dealt with in accordance with Financial Regulation 26017.

(2) Moneys placed on deposit with the Treasury in accordance with these Regulations shall be credited to one of the Court Deposit Accounts as directed by the Accountant-General. It is important that the details in the body of the Receipt Voucher shall include the name of the Court to which the deposit belongs and any Court receiving a deposit in respect of a suit belonging to another Court should at once advise that Court of the details of the Treasury Receipt Voucher.

26014. Registrars shall obtain from the Treasury a receipt for all moneys paid in by them. Treasury receipts for Revenue shall be retained by the Registrar in support of his accounts.

Money Paid into Court 26015. Treasury receipts for moneys placed on deposit with the Treasury shall be produced to the Treasury when it is desired to withdraw any sum of money from the deposit. The receipts should be kept in a guard book, and every care should be exercised to ensure their safe custody. (see also Financial Regulation 17006).

Money paid into court and deposited in the Treasury for the benefit of judgement creditor 26016. Money paid into Court by an Order of the Court or of a Judge shall not be paid out except in pursuance of an order of the Court or of a Judge. Treasury payment vouchers for the withdrawal of such money from deposit shall be supported by a certified copy of the order of the Court or of a Judge, in addition to being supported by the relevant Treasury Receipt.

Payment out of court 26017. Money paid into court and deposited with the Treasury but payable to a judgement creditor on account of a writ of execution may be withdrawn from the Treasury upon the authority of the Registrar. The relevant Treasury Receipt shall be attached to the Payment Voucher in respect of which the deposit is withdrawn.

Details required on counterfoils receipts 26018. Payment vouchers shall be made payable to the Registrar of the relevant Court, and the Registrar shall give a receipt for the sum withdrawn and shall bring the amount to account as a receipt in his cash book. This receipt shall be attached to the payment voucher in addition to the Treasury receipt referred to in Financial Regulations 26015 and 26016.

26019. (1) When money is paid out of Court to any party, the Registrar shall forthwith enter the payment in his cash book and he shall require the party to complete the receipt portion of

the Court payment voucher and he shall certify the accuracy of all details including signature entered on the Court payment voucher which shall be retained in support of his accounts.

(2) The following particulars should be shown on receipts and Counterfoils for fees payable in Judicial proceedings:

- (a) Fees in civil cases..... The amount involved, where the fee depends thereon, the nature of Petition, claim or writ in all other cases.
- (b) Hearing Fees. ....The reasons for charging an additional fee and the original fee paid for the summons.
- (c) Subpoenas ..... Number of case and names of witness.
- (d) Probate and Administration.....The value of the property and the services rendered.
- (e) Divorce and Matrimonial Cases.....The petition or citation.
- (f) Criminal Matters.....The summons or warrant issued.
- (g) Execution Fees..... The service rendered, the number of days, the goods remained in possession of the bailiff and the cost of keeping the goods safe.
- (h) Transport Fees.....The number of kilometers embraced.
- (i) Searching Archives .....The period.
- (j) For drawing Bill of Costs.....The number of words.
- (k) For taking Costs..... The amount of the bill.
- (l) For copying documents.....The number of words and whether the copy is certified.
- (m) Other copying documents .....The nature of the services.

Payments at other stations.

26020. (i) When Court money is placed on deposit with the Treasury at one station and is required to be withdrawn and paid to a Court at another station, the remittance shall be effected by the transmission of a checked and passed Treasury Payment Voucher (Treasury Form 1) which can be presented for payment at the distant station. Such payment vouchers shall be classified as chargeable to the Court Deposit Account for the Court which is making the remittance, that is, to the Account to which the amount was credited when originally placed on deposit.

(ii) Court fees and fines shall on no account be remitted in this manner. They must be credited to Revenue in the first instance as provided in Financial Regulation 26011.

Court deposit ledgers.

26021. (1) All Courts shall keep Deposits Ledgers in which shall be entered all sums deposited with or withdrawn from the Treasury. Reference to Treasury Voucher numbers and to the corresponding entries in the Judicial cash books should be shown against each transaction recorded in these ledgers.

(2) For the purpose of reconciliation, each Court shall send to the Treasury concerned immediately after the 31<sup>st</sup> December and the 30<sup>th</sup> June of each year, a list of credit balances in the deposit ledgers as at the close of business on those two dates together with details of relevant receipt vouchers.

Trust funds estates.

26022. (1) Trust funds, estates of minors and other estates which officers of the Court may be directed by the Court to administer shall be dealt with separately from the Treasury Court accounts.

(2) Officers administering such funds shall keep a cash book, ledger and Treasury receipt books relating to these transactions alone, and those books shall be subject to Treasury and Audit examination. Funds so held may be deposited with a bank and need not be paid to the Treasury. (see Chapter 21).

Custody of books.

26023. (1) The Chief Registrar shall keep a Stock Register and a Distribution Register of all the Receipt Books and Process Court Books for the Custody and distribution of which he is responsible.

(2) All Registrars shall keep a receipt book register in which should be entered a record of all Receipt and Process Books issued to them.

(3) Receipt Books shall be locked up and the key shall be kept by the Registrar. Any officer to whom books are issued for daily use shall be responsible for them during that time but the books shall be locked up by the Registrar at the close of the day's work.

#### SHERIFFS ACCOUNTS

Definition of Sheriffs.

26024. The term sheriff, herein, includes the Duties Sheriff and all Assistant Sheriffs. (see Section 2 of the Sheriffs and Civil Process Act Cap. S.6 Laws of Federal Republic of Nigeria 2004).

Cash Book.

26025. (1) A Cash Book shall be kept by all sheriffs, into which shall be entered all receipts and payments at the time of their transactions. The cash book shall be kept in the Sheriff's Office and not by the Bailiff.

(2) The cash in hand shall be checked daily and compared with the cash book which shall be balanced and ruled off at least once a week and also on the last day of each month.

Bank Account.

26026. (1) If the sheriff has a bank account, he must observe the rules enumerated in Chapter 11 of these Regulations and he must keep a ledger in which he shall record transactions relating to the collecting of money by bailiffs by installments.

(2) An account in the ledger shall be opened for each suit, in which shall be recorded all collections credited to the bank account and the ultimate deposit in the Treasury of the total amount realized in respect of each suit. The balance appearing in the ledger must be reconciled with the balance in the Sheriff's bank account every three months.

Bailiff's receipt books.  
Bailiff's Return of writ

26027. Every bailiff must be provided with two receipt books by the sheriff from which he must give a receipt for any sum of money collected by virtue of his office.

26028. All moneys collected by bailiffs shall be paid to the sheriff who shall give a receipt (Treasury Form 6) for the sum of money so received.

26029. (1) At the close of every month, each bailiff shall make a full return to the sheriff on all writs in his possession and of all sums of money collected by him during the month.

(2) The Sheriff shall after due examination and comparison with the counterfoils of the bailiff's register retain the bailiff's return in support of his account. He shall certify thereon that the returns have been examined in accordance with the law.

Sheriff's payment into court.

26030. Sheriff's payments into Court must be effected by deposit at the Treasury in favour of the Court Registrar. The Sheriff shall give the relevant Treasury receipt to the Registrar who shall issue a Court receipt for a like amount in exchange. The Sheriff shall quote the number of the court receipt in his cash book against the entry of the payment into the Treasury. The Registrar shall enter on the receipt side of his cash book the amount represented by the Court receipt issued to the sheriff and on the payment side, he shall enter a similar amount as having been paid into the Treasury quoting the number of the Treasury receipt given him by the sheriff. When the deposit is withdrawn from the Treasury by the Registrar the amount shall be brought to account on the receipt side of the cash book, and when payment is made by him to the suitor to whom it is due, it shall be entered on the payment side of the cash book and reference made to the court payment voucher on which the suitor signs for the money.

Account of sale.

26031. When paying money to the Court, Sheriffs shall submit an account of any sale effected. This amount, which must be signed by the Sheriff, should accompany the writ of execution or be endorsed on the back thereof. The account must also show details of all deductions for the amount realized to facilitate audit. The writ shall be retained by the Court for filing in the respective suit jacket.

Payments made by Sheriffs.

26032. Sheriffs must obtain receipt for payments made other than to the Treasury. Details of such payments must be entered in the Sheriff's cash book.

26033. All fees due to Bailiffs under the Sheriffs and Civil Process Act, (Cap.S.6) shall be paid to those Bailiffs in accordance with the remunerations stipulated in their conditions of service, monthly, or at convenient intervals on Treasury payment vouchers signed by the Registrar of the Court where the fees were collected and countersigned by the Sheriff. These vouchers shall be charged to the appropriate expenditure sub-head in the Estimates, and shall contain full particulars of the service and where possible, of the Treasury receipt voucher number on which the fees were credited to Revenue. These payments shall not be passed through the Sheriff's cash book.

Stations served by bank.

26034. At stations where there is a branch of bank in which Government account is kept, payment of money to the Treasury through the bank shall be in accordance with the conditions laid down under Financial Regulation 06018.

26035. Sheriffs shall pay all moneys received to the Treasury at least twice a week and where payment is made into a Treasury Cash Office, they shall like all other Revenue Collectors, produce their cash and receipt books for the examination of the Treasury Cash Officer. (see Financial Regulations 06010 and 06011).

Payments at or for other stations

26036. Money payable by sheriffs to the Court at another station must be paid to the Treasury to the credit of the appropriate deposit account in accordance with paragraph (2) of Financial Regulation 26013. The deposit receipt may then be transmitted to the Registrar of the court concerned. Fees payable at other stations shall be paid by voucher in the ordinary way.



Payment to judgment creditor after

26037. On no account shall any money realized on any execution writ or warrant be paid by the sheriff or by a bailiff direct to the judgement creditor or to his lawyer or agent. Payment shall be made in accordance with Financial Regulation 26017.

Transport and other allowances to public subpoena as state witness.

26038. The cost of the transport and other allowances to a public officer subpoenaed as a State Witness shall be paid by the Judicial Department. Where warrants are necessary, the officer will, if possible, obtain them from the Court concerned. If it is not possible to obtain a warrant from the court in advance, the officer shall obtain one from his own Department and notify the Court of the particulars of it. All vouchers in respect of allowances must be submitted to the Court concerned for acceptance and signature.

## **CHAPTER 27**

### **TRANSPORT, FREIGHT CHARGES AND PASSAGES**

Scales of transport: cheapest method and route to be used.

27001. The circumstances in which a public officer is eligible for transport at Government expenses, and the scale of such transport are prescribed in the Civil Service Rules. Where alternative transport service are available, the cheapest must be used if satisfactory. A Department's vehicle (or vehicles from the Government Transport Pool if available) should be used for the transport of officers on transfer, etc. and of Government stores where the use of such transport, taking all factors into account, is the most economical method available.

Cash payments when warrants not used.

27002. When an officer is eligible for transport at Government expense, otherwise than in his own car or by Government vehicle, and no transport allowance can be used, he may receive a cash payment for his transport expenses.

Transport expenses of Government Officers Allocation of.

27003. An officer travelling on duty, otherwise than in his own car or by Government vehicle, may receive a cash payment in respect of his transport expenses under the following conditions:

(a) He will be paid an amount which represents the cost of passenger fares and transport of baggage within the limits prescribed by Public Service Manual at the time the journey is made. Payment may be made to the officer when the officer's family proceeds or follows him, in accordance with the Civil Service Rules.

Transport expenses of seconded officers

(b) Payment may be made before the journey is undertaken and in the case of a return journey payment may be made for both the journey away from and back to his station before he leaves his station. Similarly in the case of an officer who is due to be transferred to a new station after the expiry of his leave, and who shall not be returning to his old station, payment may be made for both journeys before the commencement of the first journey. Before approving the payment to the travelling officer, the authorizing officer shall obtain an application signed by the travelling officer.

Transport expenses of State Witnesses outside Ondo State.

27004. The Transport and Travelling Expenses<sup>o</sup> sub-head of a Ministry or Department is intended to meet the cost of transport and travelling expenses of the officers whose salaries are charged to the Personal Emoluments Vote of that Ministry or Department, irrespective of the nature of the duties actually carried out by the officers when they performed the journey except that:

(a) Officers travelling in connection with elections are to charge their expenses to the sub-head provided for election expenses.

(b) Officers travelling in connection with Committees and Commissions appointed by the Government are to charge their expenses to the sub-head -Committees and Commissions<sup>o</sup> of the Miscellaneous Head, unless a special sub-head is opened for the expenses of a particular committee or commission.

27005. Seconded officers shall be regarded as officers of the Department to which they are seconded, for the purpose of the payment of transport expenses.

27006. Persons residing in Ondo State of Nigeria who are subpoenaed as State witnesses to attend a Court in another State shall be given the necessary travelling allowance by the Registrar of the Court nearest to their place of residence. The cost of such journeys shall be charged to the appropriate Heads and sub-heads, of the Judicial Department in the State in which their evidence is to be given. The Chief Registrar shall notify each Registrar at the commencement of each financial year of the appropriate Head and sub-head numbers of other States.

**CHAPTER 28**  
**GOVERNMENT VEHICLES**  
**PART A: USES AND PROPER CONTROL**

Responsibility for Vehicles. 28001. The Accounting Officer shall be responsible for ensuring that there is effective control in the use of Government vehicles. For that purpose, he shall ensure that the following records are maintained:

- (a) Vehicle Control Register,
- (b) Requisition/Approval for journey,
- (c) Vehicle Log Book/Work Ticket (Gen. 59),
- (d) Vehicle Maintenance Register,
- (e) Transport Diaries.

When official transport should be used. 28002. Official transport is to be used on all occasions to facilitate Government business. Official transport shall not be used for private journey except:

- (i) when the officer is on salary Grade Level 16 and above or a Head of Department;
- (ii) for house to office running;
- (iii) for collection of such officers' children to and from school.

28003. (a) Private cars and other vehicles may not be hired for the purpose of conducting normal government business.

(b) In such circumstances warranting the hiring of private vehicles, the Accounting Officer of the Ministry, Department or Agency shall give approval.

(c) The limitation above shall not apply to contracts for the transportation of goods in the public interest, provided such contracts are dealt with in accordance with approved tender procedures.

Responsibilities of officers in charge of Government motor vehicles. 28004. An Accounting Officer shall appoint such officers as may be necessary to be in charge of the motor vehicles of his Department, and only these officers may authorize the use of a Government motor vehicle. Officers in-charge of Government motor vehicles are responsible for the immediate control of all vehicle under their charge, and for ensuring that the provisions of these Regulations are adhered to.

Marking of Government motor vehicles. 28005. Every Government motor vehicle must be identified by a Department number, preceded by the code letters of the Ministry, Department/Agency painted on or stamped into the structure. Normally these identification labels of Ondo State Government shall be engraved on the body of the vehicle.

Speedometers to be in working order. 28006. An officer in charge of motor vehicles shall ensure that the speedometers of all motor vehicles under his charge are in working order at all times. In the event of a speedometer being temporarily out of order, distance covered must be estimated for the purpose of entry in the Transport Diary.

Driving of official vehicles	<p>28007. Government vehicles must be driven by official drivers and not by officers travelling therein. Exceptionally, provided that he holds a current Nigeria driving licence valid for the class of vehicle in question, an officer may drive in the following circumstances only:</p> <p>(a) In an emergency (which must be reported to the officer in-charge of transport immediately on conclusion of the journey) when an official driver is incapacitated or not available.</p> <p>(b) On a long journey (exceeding 400 kilometers in one day), provided that specified authorization has been given in writing by the Accounting Officer;</p> <p>(c) When a duly authorized officer is conducting an essential mechanical test or road test. Civil Servants who fail to adhere to the above provisions shall be sanctioned by suspension for two weeks without pay.</p>
Transport Diaries.	<p>28008. A Transport Diary shall be kept by the driver of each Government motor vehicle, in which the purpose of every journey must be clearly indicated. The speedometer reading shall be recorded in the distance column of the diary at the end of each day's running, and the distance covered on each separate journey shown in the same column. Entries in the transport diary shall be made at the completion of each journey, and the completed entry initialed personally by the officer making the journey, or, if goods only are carried, by the officer authorizing the journey. All petrol and lubricating oil purchased for or issued to a vehicle shall be recorded in the transport diary of the vehicle, the source and date of supply and reference to the relative voucher being given. The monthly totals of distance covered and consumption of petrol, oil and lubricants are to be carried over to the Motor Vehicle Maintenance Log-Book for that vehicle.</p>
Transport Orders.	<p>28009. Transport Order shall be issued by the officer-in-charge of transport in respect of every journey to be undertaken by an official vehicle. Transport Orders shall be filed by vehicle control officers and preserved for audit inspection.</p>
Transport Orders maintenance log book	<p>28010. A Motor Vehicle Maintenance Log Book shall be kept for every Government motor vehicle, in which shall be recorded monthly summaries of distance covered, run of petrol and lubricating oil purchased for or issued to the vehicle (see Financial Regulation 28008), and particulars of all maintenance and repairs. Instructions for the Log Book are contained therein.</p>
Use of official vehicles on duty, etc.	<p>28011. An officer requiring a motor vehicle, for official purposes or in which he is entitled to free transport facilities as specified in Civil Service Rules, may use an official vehicle without payment for such purposes only, under such conditions as may be laid down by his Accounting Officer.</p>
Use of Official Vehicle on duty etc. by officer in receipt of motor basic allowance.	<p>28012. An officer in receipt of transport allowance shall not be permitted to use an official vehicle for his own movements.</p>

## PART B: ACCIDENT TO GOVERNMENT VEHICLES

General Procedure.	28013. In addition to any action which may be required to be taken in accordance with the provisions of the Road Traffic Law Cap. 136 of the Laws of Ondo State, 2006, the procedure prescribed in this Chapter must be observed when an accident involving a Government vehicle occurs.
Driver: Action by	28014. The driver, or the person in-charge of the vehicle, must immediately report the accident to his Head of Unit or Department. At the scene of the accident he shall supply only to a police officer, or to the owner of the property to which injury has been caused, details of:  (a) his name and address; (b) The name and address of the owner of the vehicle; (c) The identification mark of his vehicle.  He shall in no way admit liability to any member of the public, or make any statement other than those above, to the Police, or to the owner of the property.
Head of Unit or Department Action by.	28015. The Head of Unit or Department shall take immediate steps to obtain statements of what took place from the driver, the passengers and any witnesses whose names and addresses are known.
Inspection by Mechanical Engineer.	28016. The Head of Unit or Department shall request the Permanent Secretary, Ministry of Works to send an officer to inspect the damage to the Government vehicle or property (in this connection inspection of non-Government property should not be carried out except in circumstances as described in Financial Regulation 28020, since an unsolicited inspection might be held to amount to an admission of liability)
Accounting Officer: Authorized to deal with.	28017. The representative of the Permanent Secretary, Ministry of Works should be a person whose evidence in the event of a dispute would carry weight with the Court. He should take his own notes at the time of inspection, from which he can refresh his memory if, sometime later, he should be called upon to give evidence. He should take care to observe anything which may help to show how the accident occurred. In some cases, for example, the part of the vehicle which came into contact with the other vehicle or object shall indicate the angle of impact. He should, whenever possible, test the efficiency of the steering and the brakes.
Claim against Government	28018. If a claim for compensation for damage or injury out of an accident is received, the Head of Unit or Department shall give, initially, only a formal acknowledgement of the receipt of the claim.
Inspection following receipt of a claim against Government.	28019. On receipt of a claim under Financial Regulation 28018 and provided the consent of the owner of the vehicle or property or his representative, has been obtained, the Head of Unit or Department shall request the Permanent Secretary, Ministry of Works to send a competent person to inspect the damage to a vehicle or property in respect of which the claim is made. The same points for guidance included in Financial Regulation 28017 should be borne in mind during this inspection.

Police action information.	<p>28020. In those cases which are brought to the notice of the Nigeria Police, in accordance with the Road Traffic Laws Cap. 136 of the Laws of Ondo State, 2006, the Head of Unit or Section shall obtain from the Local Police Authorities a Police Report, together with a statement as to whether any person is being prosecuted as a result of the accident. The Police authorities shall also be requested to give the result of such prosecution where available.</p>
Head of Unit or Department: Report by	<p>28021. The Head of Unit or Department shall forward in duplicate to his Accounting Officer, a report on the circumstances of the accident. The report, which must contain full details of how the accident occurred; shall include, among others, the following:</p> <ul style="list-style-type: none"> <li>(a) Details of any claim which has been received for damage or for injury arising from the accident.</li> <li>(b) The original of any such claim.</li> <li>(c) For the purposes of assessing the legal position, an opinion whether or not the Government driver was acting in the course of his employment, and if it is considered that he was not, then full particulars must be given. (As a general rule a driver on an authorized journey is presumed to be acting in the course of his employment, even if he makes an unauthorized detour, or drive at a speed in a manner which the superior officer has forbidden).</li> <li>(d) Details of the damage to Government vehicles and property, including the cost of repairs, and details of any evidence tending to show how the accident occurred.</li> <li>(e) Details of the damage or injury in respect of which any claim has been made.</li> <li>(f) Copies of any reports provided by the Police.</li> <li>(g) Copies of the statement of the driver.</li> <li>(h) A sketch plan of the scene of the accident, if this is likely to assist in the assessment of the case.</li> <li>(i) An opinion of the degree of negligence of each of the parties involved.</li> </ul>
Circumstance that may warrants the convening of Board of Enquiry.	<p>28022. The Accounting Officer must decide whether the circumstances of the accident disclosed by the report of the Head of Unit or Section warrant the convening of a Board of Enquiry, and, if they do, he shall apply for such a Board under the provisions of Chapter 16 of Financial Regulations on the subject of Boards of Enquiry on losses.</p>
Accounting Officer: Authorized to deal with	<p>28023. The Accounting Officer may dispose of an accident report, and order the repair of the Government vehicle when:</p> <ul style="list-style-type: none"> <li>(a) A civil claim against government, has not been received, or is not likely to be received.</li> <li>(b) The Accounting Officer is of the opinion that Government should not institute a civil claim against any person.</li> <li>(c) The disciplinary action against any officer involved is within the discretion of the Accounting Officer.</li> <li>(d) Sufficient funds are available to meet the cost of repair to the government vehicle and/or the government property.</li> </ul>

Accounting Officers to report to Ministry of Finance.

28024. The Accounting Officer shall submit a report to the Permanent Secretary, Ministry of Finance on the circumstances of those accidents where:

- (a) A civil claim against Government has been received or is likely to be received, or
- (b) Where in the opinion of the Accounting Officer, government should institute a claim against any person, and/or
- (c) Where there are allegations of negligence causing the accident which may involve disciplinary action against an officer over whom powers of discipline have not been delegated.

Report of Accounting Officer: Form of.

28025. The report to be submitted under Financial Regulation 28024 must contain among others, details of:

- (a) The opinion of the Accounting Officer as to the degree of negligence of each of the parties involved in the accident.
- (b) A recommendation as to disciplinary action, including surcharge, which should be taken against any officer over whom powers of discipline have not been delegated to the Accounting Officer.
- (c) The disciplinary action, including surcharges, and cessation of "No Accident" bonus which has been taken, or is proposed to be taken in cases where there is delegation of this disciplinary power. (see Financial Regulation 28026 if criminal prosecution is involved).
- (d) Details of instances of any unauthorized use of Government Vehicles which may have been disclosed as a result of the accident, together with recommendation to prevent a re-occurrence.

Attached to the report must be:

- (e) A copy of the report with the attachments from the Head of Unit or Section, as required by Financial Regulation 28021.
- (f) The report of the Board of Enquiry, where applicable.

Disciplinary action may be taken before conclusion of criminal prosecution

28026. If a criminal prosecution is pending against a Government employee arising from an accident involving a Government vehicle, the departmental disciplinary action may be taken simultaneously along with the criminal prosecution in accordance with the Civil Service Commission Regulations.

Permanent Secretary, Ministry of Finance: Action by.

28027. On receipt of the report of the Accounting Officer, the Permanent Secretary, Ministry of Finance shall be responsible for all subsequent actions on civil claims and he shall seek from the legal officer the advice as to whether Government should institute a claim against any person, or admit any claim which may be made against Government in respect of the damage or injury caused by the accident.

Civil Service Commission: Action by.

28028. The Permanent Secretary, Ministry of Finance shall refer the papers to the Secretary of the Civil Service Commission in those cases where a charge of negligence against an officer is not within the competence of the delegated powers of the Accounting Officer.



Write off of the vehicle.

28029. If, as a result of the accident, the Government vehicle is considered to be beyond economic repair, the Accounting Officer shall, on the conclusion of the criminal prosecution if any, apply for a Board of Survey on the vehicle under the provisions of Chapter 15 of Financial Regulations on the subject of Boards of Survey on Stores. Copies of the Accident Report shall be made available to the Board.

Quarterly Return

28030. Accounting Officers shall forward at quarterly intervals to the Permanent Secretary, Ministry of Finance with a copy to the Auditor-General, a return of all accidents to Government Motor Vehicles under their charge, to show:

- (a) Date of accident.
- (b) Details of vehicle involved.
- (c) Estimate of the cost of repairs to the Government vehicle or property.
- (d) Brief details of accidents dealt with under Financial Regulation 28023 and details of disciplinary action taken.
- (e) Brief details of accidents dealt with under Financial Regulation 28024 and cross-references to the reports submitted under Financial Regulation 28025.

28031. (i) Government vehicles should not be used on Saturdays and Sundays except on strictly official duties.

(ii) The use of Government vehicles beyond two hours after the close of work should be restricted to official business.

(iii) Officer on GL. 16 and above are empowered to stop any Government vehicle suspected to be on non-official business for explanation and the onus of proof of authority for use shall lie on the driver of the motor vehicle.

## CHAPTER 29

### INTERNAL AUDIT: GENERAL

- Policy. 29001. The Accounting Officer of a Ministry, Department or Agency will ensure that, an Internal Audit Unit is established to provide a complete and continuous audit of the accounts and records of revenue, expenditure, plant, allocated and un-allocated stores where applicable. The existence of an Internal Audit Unit shall not divest any member of the Ministry, Department or Agency of the individual responsibilities placed upon him, neither shall it obviate the necessity for normal department checks.
- Internal Audit Appointment of. 29002. The Accountant-General shall ensure that a suitably competent accountant or auditor is placed directly in charge of the Internal Audit Unit in every Ministry and Non-Ministerial Department.
- Duties of Internal Auditor. 29003. The Internal Auditor in charge shall be directly responsible to the Accounting Officer for a detailed audit of the accounts and records, and for the examination of the systems and procedures in force. Initially, he shall submit to the Accounting Officer for the attention of the Accountant-General a detailed programme of audit and, thereafter, he shall report quarterly to the Accountant-General, Auditor General, and the Accounting Officer on the progress of the Audit. He shall also issue special reports, if necessary when, in his opinion, the attention of the Accounting Officer and the Head of Accounts ought to be drawn to an irregularity in the accounting records, or to an apparent weakness in the accounting procedure, or to any apparent in-attention to the reports of the Auditor-General or to earlier internal audit reports issued by him. In those Ministries where a system of a stores stock verification is available, he shall assume the control of the stock verification staff and direct their programme of inspection (see Financial Regulation 29006).
- Programme. 29004. The Internal Auditor-in-charge shall ensure that the programme of Audit extend to cover all the records of the Ministry, Department or Agency, in order to satisfy himself that:
- (a) the safeguards for the prevention or the prompt detection of fraud and loss of cash or stores or plant are adequate. Normal safeguards include the observance of Government and Departmental regulation and instructions, and existence of internal checks.
  - (b) the system for the control of the collection of revenue is adequate, and that all monies received have been promptly brought to account, to the correct head and sub-head.
  - (c) the system for the control of expenditure is adequate and that all payments made are properly authorized and correct, they are paid to the right person, from the correct head and sub-head, and made, for the purpose for which they were authorized.
  - (d) the system of the control of the issue and consumption of stores is adequate, all issues are properly authorized and correct, issues are made to the right person and are used for the purpose for which they are authorized.
  - (e) there are adequate means for the verification by him of all cash, stores and plant held. Records in respect of the purchase of vehicles and their maintenance running costs, log-books and disposal must also be checked.

- (f) the accounting records are accurate.
- (g) pre-payment and post-payment checks of payment vouchers are in force.
- (h) ad-hoc investigations are carried out when necessary.
- (i) the records in Financial Regulation 28001 are also checked.

Progress Register 29005. The Internal Auditor-in-charge shall maintain under his personal control, a register to record the progress of the audit. The register shall normally be in columnar form of not less than thirteen columns, to record the specific task to be undertaken in the course of the internal audit duties and the officer in charge of each task shall initial in the appropriate extension column against each task to indicate the completion of the specific task for each month. The inspection of Headquarters accounts or Treasury Cash Offices shall normally be on a continuous basis throughout the year, whilst inspection of separate units might be on a periodical basis.

Audit Guides 29006. The Internal Auditor-in-charge shall draw up detailed internal audit guides for the use of the examination staff, setting out concisely the nature and extent of the checks to be applied to each account or record. The guide shall be comprehensive and shall be an amplification of the Audit Programme, and it will explain the general nature of the account, the relationship to the function of the Ministry, Department/Agency and contain references to the basis in Law, any relevant account instructions issued by the Accountant-General, or other instructions issued by the Government.

Restriction in the duties of Internal Audit Staff 29007. (i) The staff of the Internal Audit Unit may not be employed within the Ministry, Department or Agency, on accounting duties or on the internal check of accounting records. Further, an officer shall be precluded from taking up the duties of internal audit staff if he has previously been engaged on accounting or internal check duties within the Ministry, Department, or Agency over the period to be covered by the Internal Audit.

Report of Internal Auditor (ii) Under no circumstances shall members of Internal Auditor Staff attend or participate in replying Auditor-General's queries sent to Ministries, Departments or Agencies.

29008. The Internal Auditor-in-charge shall render a quarterly and annual reports to Accounting Officer with copies to the Auditor-General and the Accountant-General to certify to what degree he is satisfied with the safeguards against fraud, with the controls of the receipts and of payments, with the controls on the issues and consumption of stores, with the verification of cash and stores held, and with the accuracy of the accounting records.

29009. The Head of Internal Audit in all MDAs and other arms of government shall ensure that 100% pre-payment audit of all checked and passed vouchers is carried out and the vouchers forwarded under security schedule direct to the appropriate central pay office for payment. Checked and passed vouchers received in the Internal Audit Unit must be promptly dealt with and, under no circumstance, shall a voucher be held in that unit for more than forty-eight (48) hours.

## CHAPTER 30

### LOSSES: POWERS OF WRITE OFF

30001. The writing off of losses and shortages of public money and stores requires the authority of the Treasury Board or the Commissioner, Ministry of Finance or an officer to whom the Commissioner has delegated powers of write-off, but in all cases in which substantial amounts or questions of principle are involved, prior reference shall be made to the Governor-in-Council. Authority for writing off.

30002. (i) The Commissioner for Finance retains the power to write-off losses of public money and stores as follows: Write-off of public money etc. the Commissioner.

- (a) Cash and stores where no question of fraud or negligence is involved; up to N50,000.00 in each individual case.
- (b) Cash where fraud or negligence is involved; up to N20,000.00 in each individual case.
- (c) Allocated or unallocated stores where fraud or negligence is involved; stores which the original value did not exceed N2,000.00.

(ii) Losses in excess of the amounts stated shall be referred for approval of write-off to the Treasury Board. Delegation of powers by Commissioner.

30003. The Commissioner, Ministry of Finance has delegated powers of write-off as follows:

- (j) Permanent Secretary, Ministry of Finance:
  - (a) As in Financial Instruction 30002 (i) (a) and (b) provided, in the case of stores, the original value did not exceed N20,000.00, where fraud or negligence is involved.
  - (b) Allocated or Unallocated Stores condemned as unserviceable by a Board of Survey, where there is no question of fraud or negligence.
- (ii) Accounting Officers:
  - (a) Losses of Stores where there is no question of fraud or negligence up to N20,000.00, provided the original value did not exceed this amount.
  - (b) Stores condemned as unserviceable by a board of survey and where there is no question of fraud or negligence up to N20,000.00, provided the original value did not exceed that amount.

Write-offs charging to vote.

30004. Where a write-off has been approved and an accounting entry is necessary, the loss shall be charged to Head-Miscellaneous, Sub-head: Loss of Government Funds and Stores. Write-off of Stores or Funds may not be charged to the vote unless the value in the first instance has been charged to an advance account.

## CHAPTER 31 MISCELLANEOUS

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|--|--|
| <p>31001. Accounting forms for general use bear Treasury numbers and are issued under the authority of the Accountant-General. Special Departmental accounting forms may not be used without the authority of the Accountant-General.</p>  | <p>Treasury Forms.</p>                         |
| <p>31002. The pages of all account books must be numbered; if the numbers are not printed they must be inserted in non-washable ink or with a ball-point pen before the book is brought into use.</p>  | <p>Account Books: Pages to be numbered.</p>    |
| <p>31003. All books of account must be written in non-washable ink with the exception of those kept on the carbon duplicate system which should be written with a ball-point pen or indelible pencil.</p>  | <p>Books of Account: How to be written.</p>    |
| <p>31004. Except in the case of authorized public officers and officers in Drawing Offices, where they may be required for the preparation of maps and plans, the use of Blue pencils by officers other than the members of the Audit Department is strictly forbidden.</p>  | <p>Blue Pencil: restriction in the use of.</p> |
| <p>31005. In no circumstances may erasures be made or figures altered in any account book or on any voucher. If, an alteration is necessary, the erroneous entry should be neatly ruled through and the correct figure inserted. All alterations must be initialed by the responsible officer. In the case of vouchers, this shall be the officer who certified the voucher.</p>     | <p>Correction of erroneous entries.</p>        |
| <p>31006. A register of all Government quarters for which the occupancy pay rent (officers to whom Section 3 of Chapter 14 of the Civil Service Rules applies), must be kept by the Treasury Cash Officer at every station where there are Government quarter. The register shall be posted from salary vouchers on which the rent is deducted.</p>                                  | <p>Rent Registers.</p>                         |
| <p>31007. Officers in charge of salary payrolls shall ensure that the appropriate rent is deducted from the salary of an officer who occupies a Government quarter. On a change of occupancy, rent shall be chargeable to the outgoing officer up to and including the day prior to the hand-over, and against the incoming officer from and including the day of the take-over.</p> | <p>Rent of Government Quarters.</p>            |

## **CHAPTER 32 PENSIONS PROCEDURE**

### **PART 1 - GENERAL**

32001. The circumstances in which a pensionable officer may be entitled to retiring benefits under the Defined Benefits Scheme are set out in the Pensions Act Cap.346 of the Laws of the Federal Republic of Nigeria, 1990. While those under contributory Pension Scheme are set out in Contributory Pension Act of 2004. The award of gratuity to a contract officer is determined by the provisions in the officer's contract.

Pension, Gratuity and retirement benefits. Governing Authorities.

### **PART II – PENSIONABLE OFFICERS**

#### **WHERE OFFICER'S SERVICE HAS BEEN WHOLLY IN NIGERIA.**

32002. Under the Defined Benefit Scheme, as soon as it is known that an officer is due for retirement or indicates an intention to retire, the Accounting Officer or Head of a non-Ministerial Department shall request the Officer concerned to complete form No. ODSTAB 12. The officer should state his address after retirement and where he wants payment of his pension and gratuity to be made to him.

Preliminary Information

32003. The following documents in respect of the retiring officer should be forwarded to the Secretary, Ondo State Pension Board not later than three months before the effective date of retirement.

Submission of Documents.

- (a) Four copies of the Pension Form (ODSTAB 12) duly completed;
- (b) Four copies of the Statement of Aggregate Pensionable Emoluments in respect of the Officer;
- (c) The personal file of the Officer containing all leave particulars and an up-to-date Record of Service.

32004. The following points must be borne in mind in connection with the completion of pensions documents:

Completion of Documents.

- (a) Pension Form (ODSTAB 12)
  - (i) the officer must have been confirmed.
  - (ii) Leave without pay, leave on half pay, or service paid from an open vote must be shown in the appropriate columns;
  - (iii) The dates of commencement of pensionable service, termination or retirement leave and commencement of pension must be established with certainty and be accurately stated.
- (b) Statement of Aggregate Pensionable Emoluments should agree with the Record of Service in the Pension Form. Acting and other non-pensionable allowances should not be included.

32005. The Accounting Officer must notify all Departments which may have claims on an

Notification to

officer of an impending retirement, resignation, non-renewal of contract agreement or termination of appointment. In addition, notification should be sent to the appropriate offices of all Departments which collect revenue or which may have occasion to charge for services performed for the retiring officer. revenue collecting Departments.

32006. The Secretary, State Pension Board shall complete Part V of the Pension Form. Action by the Secretary, State Pension Board

32007. The Secretary, State Pension Board, having satisfied himself that all documents have been correctly completed, shall:

- (a) calculate the retiring benefits due to the officer;
- (b) forward the documents to the Auditor-General.

32008. Having satisfied himself on the correctness of the calculation, the Auditor-General shall certify the retiring benefits and return the papers to the Secretary, State Pension Board. Action by the Auditor-General

32009. The Secretary, State Pension Board shall retain one set of the pension papers and return the other three sets to the Accountant-General together with formal approval of the retirement benefits.

32010. The State Pension Board in collaboration with the office of the Accountant-General shall arrange the payment of any pension and gratuity that may be due. Action by the Accountant-General.

32011. The State Pension Board shall ensure that any debts due to Government are deducted from the gratuity. To this effect, the Payment Voucher must be made out in full for the gratuity payable. Details of the deductions shall be stated in the body of the voucher and Receipt Vouchers attached to the amount recovered. Recoveries from gratuity.

32012. The State Pension Board shall ensure that all indebtedness to Government are recovered in full. It shall send two sets of the pension papers to the Accounting Officer of the affected Ministry, Department/Agency for their concurrence. Final Action by State Pension Board

#### **WHERE OFFICER'S SERVICE HAS NOT BEEN WHOLLY IN ONDO STATE OF NIGERIA**

32013. The Accounting Officer, State Pension Board and the Accountant-General shall take the same action as regards the officer's service within Ondo State of Nigeria as for officers whose services are wholly in Ondo State. Action by the Accounting Officer and the Secretary, State Pension Board

32014. The Secretary, State Pension Board shall calculate the retiring benefits. He shall check and certify the statement of aggregate Pensionable Emoluments and pass all the documents to the Auditor-General. Action by the Secretary, State Pension Board

32015. The Auditor-General shall certify the statement of Aggregate Pensionable Emoluments and return all the forms to the Accounting Officer of the Pensions Board, check and pass for payment appropriately. Action by the Auditor-General

### PART III – CONTRIBUTORY PENSION SCHEME

32016. Contributory Pension Scheme came into effect in Nigeria with enactment by the National Assembly of the Pension Reform Act, 2004, of 25<sup>th</sup> June, 2004. The Act repeals the Pensions Act 102 of 1979 hitherto in force. Take off of the Scheme
32017. Under the Scheme, the State Government, as the ‘Employer’ shall contribute a minimum of 7.5% of Public Officers’ monthly emoluments towards the retirement benefits of its employees. Responsibility of the State Government under the Scheme
32018. Each employee shall pay a maximum of 7.5% of his/her total monthly emolument towards his retirement benefit to any of the accredited Pension Fund Administrators in the State. Responsibility of each employee under the scheme.
32019. The State Government is required to set aside 5% of the monthly wage bill payable to employees in the Public Service to fund the Retirement Benefit Bond Redemption Fund (RBBRF) for the past services of its employees under the old Defined Benefit Scheme. State Government Contribution of 5% of the monthly Wage Bill of the (RBBRF)
32020. The State Government shall continue to make budgetary provision for the payment of Pension and Gratuity to existing pensioners and those exempted under the Scheme in accordance with relevant and applicable computation under the scheme. State Government to continue to service payment of old pension and Gratuity.
32021. Those exempted from the Contributory Pension Scheme include those on consolidated salary and any employee who at the commencement of the Scheme is entitled to retirement benefit under any Pension Scheme but has three or less years to retire. Those exempted from the scheme.



## **CHAPTER 33**

### **STORES-CLASSIFICATION AND GENERAL**

Stores Definition.	33001. Stores include all movable property purchased from public funds or otherwise acquired by Government.
Classes of Stores.	33002. For accounting purposes, stores are of two classes, namely Allocated Stores and Unallocated Stores. They are further divided into three categories, which after issue, are dealt with according to the nature of the article, defined as follows:  (j) Non-expendable stores e.g. plant and machinery, motor vehicles, typewriters, scales, furniture, etc.  (ii) Expendable stores, e.g. shovels, machetes, paint brushes (iii) Consumable stores, e.g. paint, soap, foodstuffs, stationery, etc.
Allocated Stores.	33003. Allocated stores are stores, the cost of which is chargeable direct to, and remains a charge to, the sub-head of expenditure in which funds for their purchase are provided in the Estimates. These stores are taken on numerical charge and may be placed in an Allocated Stores or put into immediate use. They may be either purchased direct or obtained from the Unallocated Stores Stock.
Unallocated Stores.	33004. Unallocated Stores are those purchased for general stock rather than for a particular work or service, for which the final vote of charge cannot be stated at the time of purchase. Their cost is debited to an Unallocated Stores sub-head in the Expenditure Estimates. They are held on charge by both value and unit and when issued for use are charged to the appropriate sub-head of expenditure as an Allocated Store, and the corresponding credit is posted to the Unallocated Stores sub-head.
Stores according to classifications.	33005. Allocated and Unallocated Stores, should preferably be stored in separate premises. Where this is not possible, separate areas should be maintained within the store.
Establishment of Store.	33006. All Accounting Officers procuring stores up to the value of N10,000.00 and above annually must establish and maintain a proper store.
Stores not to be kept by temporary employee.	33007. Under no circumstance must a store, whether minor in value or otherwise, be kept by a temporary employee.
Store Officers to be trained.	33008. All Officers keeping the various stores must be given adequate training in store-keeping in accordance with the laid down procedures in these Financial Regulations on stores.

## **CHAPTER 34**

### **GENERAL INSTRUCTIONS: BOOKS AND FORMS OF ACCOUNT**

- Stores Ledger: Responsibility for maintenance      34001. Every officer charged with responsibility as defined in Financial Regulations 35003 shall ensure that proper stores ledgers are maintained to record all receipts and issues from stores.
- Stores Ledger: Method of use.      34002. A separate ledger shall be maintained for each item of stores. As far as possible, records of articles of the same group shall be kept in one ledger, and items should be arranged in alphabetical order. The unit of quantity shall be shown and articles shall be taken on charge in that unit. Separate folios shall be assigned to the various articles in stock and the description shall, in every case, agree with that of the tally card kept in the store. All stores ledgers must be clearly indexed.
- Stores Ledgers: Control of pages.      34003. (i) All folios bound ledger shall be numbered consecutively. Sheets for loose-leaf binders should be controlled by register and issued against signature. The control register shall be maintained by a senior officer other than the Store-keeper, who shall be responsible either for ensuring that the loose-leaf sheets are properly and serially numbered on receipt from the printer, or for seeing that such sheets are numbered in his office, immediately on receipt, with a numbering stamp which he shall keep personally under lock and key. He shall also be responsible for issuing new sheets as required and recording in the control register the stores ledger folio number given to each on coming into use. Keys to loose-leaf ledgers and locking devices or card cabinets shall be kept personally by this officer.
- (ii) Each sheet in use shall be given the same folio number on both sides and when a replacement sheet of any one item is inserted for one that is exhausted, the same folio number as the original shall be given, followed by the serial number in brackets e.g. 5(I) etc. Completed sheets when withdrawn from a loose-leaf ledger in current use shall be filed in numerical order in a separate binder.
- Ledger Cards.      34004. In place of a bound or loose-leaf ledger, a system of controlled cards may be used. Control of cards should follow the procedure of loose-leaf sheets as shown in Financial Regulation 34003.
34005. A new ledger shall not be opened until the old one is exhausted.
- Stores Ledger: Replacement      34006. The stores ledger or cards maintained in accordance with Financial Regulations 34002 and 34004 shall contain a complete record of the receipt and issue of all articles of Government property and stores, including livestock and bulk supply of petrol, but excluding consumable stores purchased for immediate use in accordance with Financial Regulation 37002 (ii). The ledgers shall be posted daily and every entry must be supported by a voucher, the number of which shall be recorded, against the entry (see Financial Regulation 37001). In the case of Unallocated Stores, the ledgers and vouchers shall record both quantity and value.
- Unserviceable and obsolete Stores.      34007. Unserviceable and obsolete stores shall be posted in a separate ledger.
- Stores Ledger: Balance      34008. Stores Ledgers shall be balanced at the end of each month and also when a Board of Survey is held or a stock verification takes place. Allocated stores shall be balanced when one officer hands over to another. Where a separate column for the purpose is provided in the stores ledger, the running balances shall be inserted after each transaction.

- Stores Ledger: Carrying forward balances. 34009. When the last line but one on any folio of a ledger has been entered, the receipts and issues shall be totaled and carried forward to a new folio. The completed folio and the new one shall be cross-referenced (see Financial Regulation 34003). When ledger cards are in use, and totals are carried forward, both cards shall be similarly cross-referenced.
- Stores Ledger: End of Financial year. 34010. At the end of the financial year, a red line must be drawn immediately below the last entry on each page of the ledger, and totals obtained.
- Receipt and issues 34011. Receipt and issue vouchers shall be numbered consecutively for each financial year and shall be filed in numerical order.
- Receipt and issue cancellation 34012. Should a receipt or issue voucher be cancelled, all copies except the last, which should remain in the book, shall be filed with the series to which they belong. Cancelled vouchers shall be clearly marked as such, and initialed by the responsible officer.
- Conversion and Adjustment Vouchers. 34013. Conversion and adjustment vouchers of any description shall be in separate series, consecutively numbered for each financial year, and filed in numerical order.
- Stores Vouchers. 34014. The number of the store ledger folio to which each item has been posted shall be recorded on all receipt, issue, or other vouchers. To prevent unauthorized additions on vouchers, a diagonal line shall be drawn immediately below the last entry and initialed by the officer raising the voucher.
- Bin/Tally Cards General. 34015. A separate tally card must be kept for each item in the store to correspond with item recorded in the stores ledger. The relevant ledger folio shall be quoted on the bin/tally card. Tally cards must be kept in the bin with the article to which they refer, except that where this is impracticable, they may be kept in suitable cabinets or drawers, provided they are immediately available for entering and checking. All receipts and issues shall be recorded on the tally cards, which shall be posted from the vouchers immediately the stores are physically received or issued.
- Tally Cards: Pre-posting prohibited 34016. Posting of the tally card prior to receipt or issue is not permitted nor may entries be delayed until a full consignment is received or issued.
- Tally Cards Entries 34017. Entries on tally cards must be made in ink or indelible pencil and shall be initialed by the store-keeper. Cards must not be ruled off and the balance of stock on hand must be shown in the proper column. If circumstances permit, the tally card should be entered by an officer other than the officer responsible for posting stores ledgers.
- Registers. 34018. Registers should be kept to record the following:
- (i) All Short-landed, missing and damaged articles (claims Register, see Financial Regulation 33006).
  - (ii) Issue of Allocated Stores on loan and their return (see Financial Regulation 32003).
  - (iii) All issue vouchers, showing the number, nature, requisitioning officer and date of acceptance, and return of the issue voucher signed by the consignee.
34019. In addition to stores ledgers, inventories of non-expendable stores in use, such as office furniture, camp equipment, tools, machinery, etc. shall be maintained by each officer to whom such property has been issued. A duplicate copy of the inventory should be kept

elsewhere in safe custody.

Erasures. 34020. Erasures may not be made in any stores ledger, receipt or issue voucher, or other stores accounting documents. Corrections must be made by striking out the erroneous entry in red ink and inserting the correct entry. Corrections in ledgers shall be initialed by the responsible officer. Corrections on issue vouchers shall be signed in full by both the officer who authorized the issue as well as the recipient of the stores. The recipient of the stores may not make any corrections on the issue voucher.

Stores Documents Security. 34021. All stores ledgers must be kept in safe custody as provided for in Financial Regulation 12032.

Specimen Forms. 34022. Specimen forms of ledgers and vouchers are given in the Appendix. Ministries, Departments/Agencies whose stores require specialized documents may design such forms but are required to submit them to the Accountant-General and the Auditor-General for approval.

34023. Accounting Officers are responsible for formulating a Store Code for the guidance of their officers dealing with stores. Such code or other accounting instruction must conform with the main principles laid down in Financial Regulations and must have the prior approval of the Commissioner for Finance. Although the principles in these stores instructions shall apply irrespective of whether a special sectional/departmental Stores Code has been issued, but if there is a conflict of detail, the Code shall prevail.

Unallocated Stores. 34024. Further regulations concerning unallocated stores shall be found in Chapters 35 and 37.

## CHAPTER 35

### SUPERVISION AND CUSTODY OF STORES

Responsibility: 35001. Every Government officer is personally and pecuniarily responsible for government  
General property under his control and/or in his custody.

Responsibility: 35002. (see Financial Regulation 34001). Every Head of Department acting under his  
Head of Accounting Officer, is responsible for the general supervision and control of stores and stores  
Department accounts of his section or department and for the due performance by his staff of their duties.

Responsibility: 35003. (see Financial Regulation 34001). Every officer in –charge of a branch, section, or  
Branch Officer. station is responsible for the general supervision and control of the stores and stores accounts  
of his branch, section or station, and for the due performance by his staff of their duties.

Responsibility: 35004. The Store-keeper, or Officer in-charge of a store or section of a store who shall in  
Store-keepers. each case be specifically nominated in writing is personally responsible for:

- (a) checking, handling and storage of stores received;
- (b) care of stores, including proper stacking and storage according to the nature of the stores with due observation of safety precautions;
- (c) issue of stores supported by authorizing vouchers and ensuring such issues are checked and properly packed;
- (d) progression of stores issues so that items of old stock are issued before new stock (first in, first out);
- (e) maintenance of stocks within the prescribed maximum and minimum limits (economic order quantity);
- (f) avoidance of waster of stores and irregular issues;
- (g) periodical verification of stock balances with tally cards and ledger balances, and for reporting any discrepancies revealed, including damaged or deteriorated stores, excess stores, or obsolete stores.

Responsibility 35005. (i) The Store-keeper, or Officer in-charge of a store, or section of a store, is  
of Store- personally responsible for:

keepers:  
Security and  
Maintenance of  
Stores.

- (a) the existence and observation of security regulations, which should include prevention of unauthorized access;
- (b) frequent inspection of the store-room giving special attention to the prevention of illegal entry;
- (c) ensuring that the store-room is clean and properly ventilated;
- (d) reporting when the store-room is not in good condition.

(ii) The Store-keeper, or Officer in-charge of a store, or section of a store, is required to be present when the storerooms are opened. He must also visit the storerooms daily. He is solely responsible for the keys and no delegation of the duties of locking up is permitted, except in the special circumstances which may require more than one officer to be specifically authorized, or when more than one lock is in use for security, all such officers being responsible in equal degree. In such circumstances, special instructions are required, which must be approved after consultation with the Auditor-General.

Inspections. 35006. All stores are subject to the following inspections:

- (a) Accounting Officers are responsible for appointing officers to inspect all stores within their divisions, whether at headquarters or elsewhere. These inspections should be carried out at least twice yearly at irregular intervals, and reports submitted:
- (b) Chief Stores Officers are responsible for appointing officers to inspect all unallocated stores under their control at least twice yearly at irregular intervals, and to submit reports:
- (c) Where Stock Verifiers are employed, they shall be responsible to the Internal Auditor (or the Accounting Officer where no Internal Audit section exists), for checking every item of stock at least once a year. Stock verifiers shall report all discrepancies and the existence of damaged or deteriorated stores and stores in excess of requirements (see Chapter 44):
- (d) Boards of Survey, held annually or at such other times as may be necessary (see Chapter 44).

Inspections Reports. 35007. (i) Reports of inspections arranged in conformity with Financial Regulations 35006 (a) and (b) shall provide the result of the following checks:

- (a) a test verification of the additions and subtractions in the store ledger and a test comparison of the ledger entries with receipt and issue voucher;
- (b) a test comparison of the ledger balances with the actual stock and tally cards;
- (c) an examination of the condition of the stock and manner of storage;
- (d) a scrutiny of the books and registers in use, which should be up-to-date and the relevant vouchers properly filed;
- (e) an examination of security measures, to include comment when stores or excess stores are held, together with any necessary recommendations.

(ii) Reports of Stock Verifiers and Boards of Survey shall be submitted in accordance with Financial Regulation 35006.

Plants and Tools. 35008. Officers to whom plant and tools have been issued for current use, shall make periodical checks to ensure that no shortages exist. Any discrepancy should be reported to the Head of Sections/Departments.

Fire Precautions. 35009. All stores premises must have adequate fire fighting appliances provided, and maintained in a serviceable condition.

Loan from unallocated stores. 35010. (i) No article may ordinarily be issued on loan from an Unallocated Stores.

(ii) Articles may be issued on loan from an Allocated Stores, but prior written approval must be obtained from the responsible officer.

Security. 35011. Adequate number of watchmen should be employed whenever the stores are of sufficient importance and/or value.

35012. Store-keeper, or Officer in-charge of a store, or section of a store, in consultation where necessary with the Head of Internal Audit, shall be responsible for ensuring that secure arrangements are made for the safe custody of plant, equipment and any other property under their control

## CHAPTER 36

### ACQUISITION OF STORES: LOCAL PURCHASE AND ORDERS

36001. Stores may be obtained in Nigeria by local purchase or by orders from overseas suppliers. All Ministries/Departments of the Government are required to purchase stores from Nigerian industries or firms in preference to placing orders for imported goods. Derivation of Stores.
36002. Stores which may be purchased in Nigeria are classified as follows: Local Purchase of Stores: Classification.
- (a) goods produced or manufactured in Nigeria (see Financial Regulation 36004).
- (b) Other imported goods.
36003. Stores purchased in Nigeria, cost of which exceeds N50,000 must be obtained by contract after public tender, except as otherwise specifically authorized by the Commissioner for Finance. Circumvention of this Regulation must not be attempted by breaking a single order exceeding this limit into several orders for lesser amounts. Local Purchase of Stores: Limitation.
36004. Goods referred to in Financial Regulation 36002 (a), the cost of which does not exceed N250,000 must be purchased from reputable manufacturers or their accredited agents. When goods are obtained through an agent, the purchasing officer shall satisfy himself that the goods are of authentic local origin. Local Purchase of Stores: Reputable Manufacturers
36005. All local purchases of, or orders for stores must be authorized by the officer controlling expenditure, and the Local Purchase Order or indent must be signed by him and countersigned by the Head of Accounts of the Ministry, Department/Agency concerned. Local Purchase of Stores: Authorizing Officer.
- ( i ) The Head of Accounts in each Ministry, Department/Agency should be responsible for keeping the Local Purchase Orders as he is the officer who would normally have the fullest knowledge of the position with regard to availability of funds.
- (ii) Provided all the documents relating to the ordering of particular goods etc. are in order and certified to be so by the Internal Auditor, the supplier's claims should be settled as soon as possible.
36007. (i) Local Purchase Orders shall be prepared in four copies. The quantities shall be entered in words and figure, and the order shall be ruled off after the last item. The original and duplicate of the order shall be submitted to the supplier who shall return the original with the invoice or bill. When payment is made the original of the order together with the invoice or bill shall be attached to the payment voucher. Local Purchase of Stores: Preparation of Local Purchase Order.
- (ii) The triplicate copy shall be sent to the Store-keeper if the goods are to be taken on charge. The fourth copy will be retained in the book.
- (iii) Any alteration to the wordings on a Local Purchase Order must be signed by the officer authorizing the Order.
36008. (i) If the original and/ or duplicate of a Local Purchase Order is lost before delivery of the goods and this fact has been brought to the knowledge of the issuing officer by the supplier. The issuing officer shall cancel the Local Purchase Order and immediately inform the supplier of cancellation. The triplicate copy of the order must be recovered from the store-keeper, replaced in the Order Book, and the triplicate and fourth copy suitably endorsed. A fresh Local Purchase Local Purchase of Stores: Loss of Local Purchase Order.

Order may then be issued. A report should be made to the Head of Department and to the Accountant-General who shall arrange for a notice of loss to be published in the State's Official Gazette. A copy of such a notice shall be forwarded to the Auditor-General.

(ii) If a Local Purchase Order is lost after the goods have been delivered, the supplier may obtain payment after signing on the payment voucher, a form of indemnity protecting Government in the event of any other payment for the same delivery.

36009. All unused and partly used Local Purchase Order books shall be kept under lock and key and suitable precautions shall be taken at all times to prevent them from getting into unauthorized hands.

Local Purchase Order: Books to be treated as Security Document.

36010. Tenders invited in accordance with Financial Regulation 36003 shall be considered by Tenders Board (see Financial Regulation 42002). In the case of goods classed under Financial Regulation 36002 (a) if the conditions pertaining to quality and price are satisfied, and quantities can be supplied in full by the required delivery date, the Board shall recommend the award of the contract to the successful tenderer.

Local Purchase of Stores: Tenders

36011. Orders for stores to be obtained through Overseas Agents shall be submitted to the Accountant-General in five copies. When the order has been approved and dispatched to Overseas Agents, the Accountant-General shall enter the number allocated to the order and return it to the ordering officer. Ministries which have been specifically authorized by the Accountant-General to submit orders direct to the Overseas Agents shall forward a copy to the Accountant-General except when such Ministries operate an approved Overseas Agents sub-account.

Order for Store: Preparation of indent

Order for Stores: References for Preparation.

36012. Officers preparing orders shall be guided by Financial Regulation 37007.

Order for Stores: Accounting for charges.

36013. (i) The cost of marine insurance, Overseas Agents Commission and Inspection Charges and other associated fees shall be met from a vote for the purpose controlled by the Ministry of Finance or as otherwise provided.

(ii) All associated cost and relevant taxes and fees shall be debited to the vote to which the indent is to be charged.

Order for Stores: General

36014. In order that the cost of orders may be met within the financial year for which provision is made, the orders should be submitted as soon as practicable after the Estimates have been approved.



## CHAPTER 37

### RECEIPT OF STORES

Sources of Stores and supporting vouchers 37001. (i) Receipt entries in the Allocated Stores Ledger shall be supported by the prescribed voucher according to the sources of receipt as follows:

	<i>Source of Receipt of Stores</i>	<i>Ledger entry supported by</i>
A	Oversea Importation	Duplicate copy of invoice and store receipt voucher
b	Local Purchase	Copy of Payment Voucher and Triplicate copy of Local Purchase Order.
C	Transfer from other stores	Copy of Issue Voucher from the transferring stores (Stores Form 4)
d	Conversion and manufacture	Copy of Conversion voucher (Store Form 5)
E	Returned Stores	Stores Receipt Voucher (Stores Form 3)
F	Excesses taken on charge	Stores Receipt Voucher (Stores Form 3)
G	Any other source	Stores Receipt Voucher (Stores Form 3)

(ii) Receipt entries in the Unallocated Stores Ledger shall be supported by the prescribed voucher according to receipt of stores as follows:

	<i>Source of Receipt of Stores</i>	<i>Ledger entry supported by</i>
a	Oversea Importation	Stores Receipt Voucher (Stores Form 3) with relevant invoice, certificate, etc. to show total value.
b	Local Purchase	Stores Receipt Voucher (Stores Form 3) and triplicate 'copy of Local Purchase Order.
c	Transfer from other stores	As Required for allocated Stores detailed in sub-paragraph (i) above.
d	Conversion and manufacture	
e	Returned Stores	
f	Excesses taken on charge	
g	Any other source	

(iii) Receipt entries in the Unallocated Stores Ledger shall be supported by the appropriate voucher or vouchers as detailed in sub-paragraph (ii) above, except where special forms are designed for Divisional/Departmental use. These special forms must have the prior approval of the Accountant-General and be in accordance with Financial Regulation 34023.

Payment voucher for Stores: Certificates. 37002. (i) On all payment vouchers for the purchase of stores, except as provided in sub-paragraph (ii) of this Regulation, the Store-keeper must certify that the stores have been received and taken on charge in the stores ledger and shall quote the stores receipt voucher number (see also Financial Regulation 34014).

(ii) Expendable and consumable stores obtained in small quantities for immediate use (i.e. not for stock) e.g. uniforms, soap, brooms, dusters, etc. should not be taken on charge in ledgers, but a certificate should be inserted in the payment voucher as follows: "*Required for immediate use and not taken on Ledger Charge*"

Invoice Control 37003. The Accounts Section of every Ministry or Department/Agency shall maintain an Invoice Control Register to ensure that all imported Allocated Stores paid for, are duly taken on

Register. charge. This register shall provide columns for entries to show:

- (a) Indent No. and date (To be entered when indent is prepared).
- (b) Invoice No. and date.
- (c) Value of stores on invoice.
- (d) Import Payment Voucher, date, number.
- (e) Date invoiced stores taken on charge.
- (f) Stores Receipt Voucher Number.

The Register shall be examined periodically by a senior officer specifically designated to verify that the stores paid for have in fact been received.

Transfer of Stores. 37004. When it is desired to transfer stores from one store to another, a Stores Transfer Requisition (Stores Form 12) shall be raised by the requisitioning stores in duplicate, the original of which shall be forwarded to the issuing store. The stores transferred shall be accompanied by a stores issued voucher (Stores Form 4) in duplicate, one copy of which shall be receipted and returned. The second copy shall serve as a receipt voucher and be numbered and filed.

Receipt of imported Stores. 37005. (i) Before acceptance of delivery of stores from abroad, packages must be carefully checked against the shipping documents and examined for external signs of rough handling or tampering with in transit. Whenever practicable, packages should be weighed and the weight compared with that on the invoice. Packages bearing indication of damage or loss shall be reported to the Clearing Agent or the consignor before delivery is taken.

(ii) After delivery has been accepted, the packages shall be opened and checked against the shipping documents by the store-keeper and another officer where establishments permit. If the contents of the packages are not found to be correct or in good order when opened, a Discrepancy and Breakage Report shall be prepared immediately and Clearing Agent informed forthwith.

Receipt of imported Stores: Claims. 37006. The Clearing Agent shall initiate claims against the shipping company or Nigerian Ports Authority for stores damaged or short delivered. The Discrepancy and Breakage Report, however, shall be recorded in the Claims Register by the Stores Officer and processed until the claim is settled. When the Clearing Agent is unable to obtain satisfaction of claims, the consignee shall pursue the claim through the Overseas Agents concerned for settlement against the Marine Insurance fund. When necessary, refunds for the cost of customs duty should be obtained, or arrangements for replacement of stores, free of duty, should be made.

Receipt of imported Stores: By Post. 37007. The Clearing Agent import stores through the post on behalf of a consignee, who should arrange for collection at the post office. Duty payable on such stores shall be paid by the consignee at the time of collection, and the duty is chargeable to the sub-head of expenditure provided for the purchase of the stores. Indents on the Overseas Agents concerned for stores to be sent by post should show the full postal address of the indenter and any reference to the Clearing Agent should be avoided.

Receipt of Local Stores. 37008. Stores received by rail, air, road, sea or by local purchase shall be checked against the consignment note and/or relative invoice and their correctness established as in Financial Regulations 37005 and 37009. Discrepancy and Breakage Reports shall be prepared for goods damaged or short delivered and claims for settlement made direct with relevant transporting agency.

Checking  
Stores:  
General

37009. (i) All receipts into a store shall be checked against the relative document by the Store-keeper and another officer, except where the establishment of a sub-store provides for only one officer.

(ii) Certain fragile stores which are specially packed to avoid damage in transit need not be opened for checking provided they are easily identifiable and are likely to be transferred elsewhere. Where however, the external packing shows signs of damage or pilferage, the contents must be checked.

## **CHAPTER 38**

### **ISSUE OF STORES**

Requisitions  
for Stores:  
Preparation.

38001. (i) Issues shall be made only on the authority of a numbered Stores Requisition, a numbered combined Requisition/Issue Voucher, or a Stores Transfer Requisition. In cases of issue of stock from unallocated stores, the Requisition, etc. must be signed by the officer authorized to incur expenditure, who must ensure that funds are available.

(ii) Requisitions shall be prepared in duplicate, the original of which should be sent to the stores issuing department. Quantities shall be written in both words and figures and each type of article required shall be given an item number. To prevent unauthorized additions, a line shall be drawn immediately below the last entry. The Requisition Forms shall be clearly marked original and duplicate.

(iii) When a combined Requisition/Issue Voucher is issued, three copies shall be sent to the stores issuing department and the original shall become the issue voucher. After issue of the stores, the original and one copy of the voucher should be sent to the Requisition Officer, who shall sign and return the original to the issuing officer, as acknowledgement.

Requisitions  
for Stores:  
Acceptance  
for issue.

38002. (i) A requisition shall not be accepted and passed to the store-keeper until it has been examined by the responsible officer, to ensure that it is signed by the authorized requisitioning officer, the correct rate of charge is quoted, the quantity required is not excessive, and the voucher is otherwise correct. Accounting Officers should furnish specimen signatures of authorized requisitioning officers to the stores issuing department.

(ii) Separate stores requisitions should be prepared for items of stores in different vocabulary groups. Stores issuing departments should furnish requisitioning officers with a stores vocabulary whenever necessary.

38003. All issue of stores shall be supported by a Stores Issue Voucher in the prescribed form which shall be prepared in ink or indelible writing devices. Each line on the voucher must be utilized until the requisition is completely entered and there should not be any blank spaces between items. All amounts shall appear in words as well as in figures except where alternative safeguards against fraudulent additions have been specifically approved in accordance with Financial Regulation 34023. The voucher shall then be ruled-off and initialed. The issuing officer shall sign each voucher.

Stores Issue  
Voucher:  
Allocated  
Stores  
distribution.

38004. Allocated Stores Issue Vouchers shall be prepared in triplicate, the original and duplicate of which shall be forwarded to the requisitioning officer who shall acknowledge receipt of stores by signing and returning the original to the issuing officer for filing. The duplicate shall be retained by the requisitioning officer as the Stores Receipt Voucher. Stores required for immediate use must be so endorsed on the original and duplicate copies by the requisitioning officer.

Stores Issue  
Voucher:  
Unallocated  
Stores  
distribution.

38005. Unallocated Stores Issue Vouchers shall be raised and distributed in accordance with the approved code or accounting instruction as stipulated in Financial Regulation 34023. The number of copies required must include, in addition to those enumerated in Financial Regulation 38004 an accounts copy, and a copy to support the Monthly Summary of Receipts and Issues.

Stores Issue

38006. All copies of Store Issue Vouchers must be clearly marked "Original" "Duplicate",

Vouchers:  
Classification  
of Copies. etc.

Issue of Stores Procedure. 38007. (i) After a Stores Requisition has been accepted in accordance with Financial Regulations 38002 (i) and (ii), and the availability of the stores ascertained, the Stores Issue Voucher shall be prepared and sent to the store-keeper. The issuing storekeeper shall post his tally card at the actual time of issue of the stores, pre- or late posting is strictly forbidden.

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

(iii) Whenever the establishment of a store permits, the issuing storekeeper should not have access to the main store ledger or normally be aware of the ledger balances, except on handing over. (see Financial Regulation 41001). He may be informed, however, of specific balances if required for checking purposes.

Issue of Stores: Conversion Vouchers 38008. Stores and materials issued within the same store for conversion or manufacture shall be supported by a conversion voucher in duplicate. The original copy shall serve as an issue voucher when the materials are issued from store and as a receipt voucher for the article after manufacture, when it is returned to store and brought on charge. Both receipt and issued sides of the voucher shall show the quantities and values where necessary.

Issue of stores: Write-off of condemned Stores. 38009. (i) The Issue entry of stores condemned by a Board of Survey after approval has been given to write them off charge, shall be supported by a Store Issue Voucher quoting the authority.

(ii) Proceeds of sale of condemned stores shall be credited to Revenue Head: Earnings and Sales by Governments, Sub-head: Sales of Stores: General.

Issue of Stores: On Payment. 38010. (i) Stores may be issued on payment only when the Accounting Officer is satisfied that such sales are in the public interest. Stores which are marked or stamped as government property may not be sold except when specifically authorized by the Commissioner of Finance.

(ii) The purchaser shall be required to pay, in addition to the gross cost (Allocated store) or current issue price (unallocated store), a percentage (10%) store charge. Any alteration in these charges must be approved by the Commissioner for Finance who shall inform the Auditor-General. Proceeds realized from these charges shall be credited to the appropriate sub-head under the Revenue Head: Earnings and Sales by Government Departments.

(iii) The purchaser should supply transport from the store of issue, but where this is not possible, the cost of transport from store to destination shall be paid by the purchaser.

(iv) Stores-on-payment issue shall be made by Stores Issue Voucher, but such stores shall not be released until the purchaser presents to the issuing officer, a Treasury Receipt for payment of the stores and all additional costs, including store and transport charges. The Treasury number shall be entered on the Store Issue Voucher.

(v) In exceptional cases, where credit facilities have been authorized by the Head of Section/Department to approved purchases, the Store Issue Voucher shall bear reference to the authority. Under no circumstance must credit facilities be made available to individuals

or non-governmental bodies.

Issue of  
Stores:  
General.

38011. Where permission is granted to use books for issue, instead of Stores Issue Vouchers, e.g. issue of petrol from pumps, the quantity or number of each item issued shall be entered in words and the recipient shall sign in full opposite the entry at the time he receives the stores.

38012. Regulations for each cash sales of manufactured articles from Workshops are given in Chapter 43.

## CHAPTER 39 RETURNED STORES

39001. Expendable or consumable stores which have been issued but not used shall be returned to store and taken on charge in the stores cost book at the current issue price. The vote for the work shall be credited by adjustment and the unallocated stores vote correspondingly debited.

Unused Stores:  
expendable or  
consumable.

39002. (i) Non-expendable stores which have been issued for, and charged to, a work vote, but not used, and if not required immediately on other works, shall be returned to the nearest allocated store and taken on numerical charge. The issue value will be credited by adjustment to the works vote with a corresponding debit to the appropriate vote for tools, plant or other non-expendable allocated store.

Unused  
Stores: Non-  
expendable

(ii) It is not necessary to return non-expendable stores to stock, if they are required immediately for other works. Financial adjustment should be made between the works votes concerned.

39003. (i) Immediately after completion of works, officers in-charge shall ensure that all tools in use are returned to the nearest allocated stores. The receiving officer shall take the stores on numerical charge in a special ledger, and store separately. The entries in the ledger shall be supported by a stores issue voucher (Store Form 4) signed by the officer in-charge of works, who shall also record the returned stores in the Completion Report.

Completed  
Works: Tools  
in use and  
recovered  
stores.

(ii) An exception to paragraph (i) above may be permitted in the case of large plant, which need not necessarily be returned to store on completion of the work, provided the location of such plant is shown in the Plant Register (see Financial Regulations 45010 and 45011).

39004. Recovered stores shall be treated in a similar manner to tools in use (see Financial Regulation 39003).

Recovered  
Stores.

39005. Unserviceable used parts removed from plant and vehicles for replacement in the normal course of repair and overhaul shall be returned to a separate section of the store and a record made for submission to a Board of Survey, which should be held at frequent intervals.

Unserviceable  
Used Parts.

39006. Serviceable parts becoming available on the dismantling of plants or vehicles, may only be removed after Board of Survey's recommendations have been approved, and must be taken on charge in a special ledger.

Serviceable  
Used parts.

## CHAPTER 40 STORES MISCELLANEOUS

Hospital  
Clothing  
and  
Bedding.

40001. Hospital clothing and bedding which have become unserviceable through fair wear and tear may be written off charge on the authority of a certificate signed by the officer-in-charge of the Hospital as follows:

“I hereby certify that I have personally inspected the under mentioned articles in ..... Hospital which have become unserviceable through fair wear and tear and have been destroyed by.....  
*(method of destruction)*

Purchase  
of  
Stationery.

40002. (a) The regulations governing the acquisition of stores in Chapter 36 shall apply as a whole to the purchases of all stationery. Where practicable, Ministries, Departments/Agencies may obtain stationery through the Government Printer.

(b) Accounting Officers shall delegate to responsible officers, the duties of the safe custody, receipt and issue of stationery. The accounting records at each store shall include:

(i) Where main stocks are held for supply to branch offices, a stores ledger (Store Form 1) which shall show, for each category, the receipt into stock, issues to branch offices and the balance remaining in stock.

(ii) For all branch offices where stocks are held, a Stationery Store Ledger (Store Form 20) which shall show, for each category, the receipt from the main stores, the issue to the various offices and the balance in stock.

(iii) Stores Receipt Vouchers or Receipted Issue Vouchers.

(iv) Daily Issue Book to record the detailed issues to offices.

(c) All stocks of stationery shall be kept under lock and key and in charge of a responsible officer, who shall ensure that the ledger balances are checked periodically against physical stocks.

Issue of  
Stores  
Forms.

40003. Stores forms in general use bear Store numbers and are issued under the authority of the Accountant-General. Stores Forms for special use may not be used without the authority of the Accountant-General, (*see Appendix 9 for list of Store Forms*).



## CHAPTER 41 HANDING-OVER: STORES

41001. When an officer hands over custody of stores to another officer, he and the in-coming officer shall verify that the physical stocks and balances in the ledger and tally cards agree. If no discrepancies are found, both officers shall sign a certificate in duplicate to that effect on Stores Form 10, one copy of which shall be forwarded to the Accounting Officer of the Ministry, Department/Agency, and the other copy filed by the officer-in-charge. When due to the number of items, it is impracticable to check all stores, test check of a reasonable percentage of items in each group or class of stores must be made. Where test checks have of necessity, been made, the certificate shall be suitably endorsed.

General  
Procedure.

41002. Any excess and deficiencies and the values there of shall be listed, and signed by the out-going officer as an acknowledgement. The in-coming officer shall report the discrepancies to his senior officer, who shall obtain an explanation from the out-going officer. Receipt vouchers shall be prepared for excesses which shall be taken on charge in the usual manner. The officer-in-charge shall forward a report to his Head of Ministry, Department/Agency, who shall refer it with recommendations to the Board of Enquiry/ for decision with regard to deficiencies.

Discrepan-  
cies

41003. (i) If circumstances are such that the out-going officer is unable to be present at the time of hand-over, a Stock Verifier or Board of Survey shall be appointed to check and hand over stores.

Absence of  
out-going  
Officer.

(ii) The in-coming officer shall be present throughout the check by the Store Verifier or Board of Survey and shall take over when completed. Stores Form 11 shall be prepared in duplicate, with a list of any discrepancies, and signed as the handing-over certificate. The Stock Verifier or Board of Survey shall distribute the certificate as stated in Financial Regulation 41001.

41004. The out-going officer shall be responsible for all deficiencies reported at the time of handing-over and the in-coming officer shall be responsible for deficiencies not so reported but subsequently discovered. Where only a percentage check has been made and deficiencies in the items not checked are discovered subsequent to the completion of the handing over, all officers concerned shall be called upon for explanation.

Responsibil-  
ity for  
deficiencies

41005. Senior Stores Officers responsible for supervision of stores shall ensure that a "Valuable and Attractive Stores Register" is maintained for items qualifying for this description. In every case of handing over, these items shall be subject to a hundred percent check and the certificate endorsed accordingly.

Valuable  
and  
Attractive  
Store  
Register.

41006. The Handing-over of furniture in Government quarters is dealt with in the Civil Service Rules.

## CHAPTER 42

### TENDERS BOARD AND TENDERS PROCEDURE

42001. (i) All the local purchase of stores are set out in Chapter 36 and subject to those conditions, all local purchase of stores costing over N250,000 and all works and services costing over N50,000 must be obtained by contract after public tender.

Services and works: to be put out to public tender.

(ii) Local Purchase of stores costing up to N250,000 and for works and services costing up to N50,000 may be arranged, subject to the approval of the responsible Commissioner, by Heads of Departments after obtaining quotations from all suitable sources. Contracts shall not be arranged piecemeal in order to keep within the limits authorized under these Regulations.

42002. Contracts for works, services and stores shall be considered and awarded by the following Tenders boards within limit determined by government from time to time for each category indicated:

Categories	Value of Contracts Categories Considered and awarded
(a) State Tenders Board/State Executive Council .....	Above N20, 000,000.00
(b) State Tenders Board/Governor.....	Not exceeding N20,000,000.00
(c) Ministerial Tenders Board .....	Not exceeding N1,000,000.00
(d) Departmental/Corporations Tenders Board.....	Not exceeding N750,000.00
(e) Heads of Departments/Chief Executive.....	Not exceeding N250,000.00

#### STATE TENDERS BOARD

42003. The State Tenders Board, whose composition shall be determined from time to time, shall be under the Chairmanship of the Deputy Governor or Secretary to the State Government.

Tenders Board: Composition of

#### MINISTERIAL TENDERS BOARD

42004. In addition to its Departmental/Corporations Tenders Board, provided for in Regulation 42005 below, in each of the following Ministries and Corporations has been empowered to establish a Ministerial Tenders Board. The Ministerial Tenders Board shall be presided over by the State Commissioner of the Ministry concerned. Other members of the Board shall include the Permanent Secretary, Heads of Department, and senior representatives of the Ministry of Finance and of the Ministry of Works and Housing.

#### DEPARTMENTAL/CORPORATIONS TENDER BOARD

42005. The Ministerial, Departmental/Agency Tenders Board will be composed of the Permanent Secretary/Chief Executive who will be Chairman, and the Heads of Department of the Ministry/Agency.

42006. All notices inviting the submission of tenders shall be published in Ondo State of Nigeria Official Gazette, some newspapers (one local and one National), and Ondo

Notices inviting tenders:

State Government Official Website. There is no objection to copies of tender notices being published elsewhere (e.g. on a notice board in the Ministry, Department/Agency).

42007. Notices inviting the submission of tenders shall contain the following information:

- (i) The name of the Ministry, Department/Agency inviting the tender;
- (ii) A nature of the work,/service/goods required;
- (iii) A specification of the work/service/goods required, or a statement indicating when and where the specifications may be seen or obtained;
- (iv) The designation and address of the officer to whom tenders are to be posted or delivered;
- (v) The manner in which tenders are to be sealed and marked;
- (vi) The place where, and the times between which, tenders may be delivered or deposited;
- (vii) The closing time and date for the acceptance of tenders;
- (viii) A statement that the Board considering the tenders will not be bound to accept the lowest or any tender.
- (ix) Any other conditions that may be stipulated by the client Ministry, Department/Agency.

Information to be contained in Notice inviting tenders.

42008. The time allowed between the date which advertisement is placed and the closing date for the submission of tender shall not exceed twenty-one days except the nature of contract dictates otherwise.

42009. All officers are forbidden to accept tenders after the advertised closing time for the acceptance of tenders, no matter what reason for late submission may be offered by the persons wishing to submit late tenders.

42010. The provision of Regulation 42009 applies to tenders received through the mail after the hour advertised as closing time for the acceptance of tenders. In the event of a tender being received in the mail after the advertised closing time, the officer receiving the tender shall take actions as follows:

- (i) If the envelope containing the tender bears the name and address of the person tendering the tender should be returned unopened to the sender by registered mail with a letter stating the time and date of receipt, and explaining that the tender cannot be accepted because of late arrival;
- (ii) If the tender does not bear the name and address of the sender, it should be retained unopened and submitted to the Board for directions as to disposal

Period of Submission of Tender  
  
Late Tenders not acceptable

when the Board meets to consider the tenders received.

The time and date of receipt of late tenders should be recorded on the envelope.

42011. It may happen that a contractor will request, before the advertised closing time, an extension of time for the submission of a tender. Officers are forbidden to grant any extension of time for the submission of tender, no matter what reason is advanced in support of the request. If no contractor submits a tender in time, a fresh notice must be published.

42012. Tenders other than those submitted for the consideration of the State Tenders Board shall be retained in a security container, unopened, until such time as they are submitted to the Board concerned for consideration. They shall then be opened by the Chairman in the presence of the Board.

42013. Tenders submitted for the consideration of the State Tenders Board shall be opened, as soon as practicable after the advertised closing time, by a Tenders Opening Committee composed of appropriate officials chosen by the Secretary to the State Government, the Ministry of Finance and representatives of the Ministries, Departments/Agencies inviting the tender.

Extension of tender closing time on a tenderer's request: prohibited.

42014. It is the duty of the members of the Tenders Opening Committee to:

- (a) open, at the appointed time. All tenders received on or before the advertised closing time;
- (b) check all the tenders received within time;
- (c) prepare a list showing, in respect of each such tender:
  - (i) the name of the tenderer,
  - (ii) the documents supporting the tender.

Security keeping of tender documents.

Tender's opening Committee Composition of.

The original of this list will be retained by the Secretary, State Tenders Board, the duplicate copy, together with the originals of the tenders and supporting documents, will be taken by the representatives of the Ministry/Department/Agency inviting the tenders so that the Department may scrutinize their tenders and prepare a brief upon them for the consideration of the State Tenders Board.

Duties of Tenders opening Committee

- (d) sign both copies of the list referred to in (c) and mark it with the date and time.

42015. A meeting of the State Tenders Board can be convened at the instance of the Chairman of the Board within a short notice.

State Tender Board Meeting

42016. For the purpose of Civil Engineering, Building, Electrical and Supplies Contracts, contractors are classified into five categories (A-E) with values and fees payable as fixed from time to time by the government:

Classification of contracts and Contractors

No.	Category	Amount of Contract	Cost of Form and Registration Fees	Renewal Fees
		N	N	

1.	A	50,000 – 250,000	-	-
2.	B	250,001 - 500,000	-	-
3.	C	500,001 – 1,500,000	-	-
4.	D	1,500,001 – 3,000,000	-	-
5.	E	3,000,001 – and above	-	-

#### CONDITIONS FOR REGISTRATION – GENERAL

##### CATEGORIES ‘A’ – ‘B’

- (i) Payment of appropriate fees (non-refundable).
- (ii) Tax Clearance for the past 3 years.
- (iii) Development Levy receipt for 3 years.
- (iv) Certificate of Registration
- (v) Business Premises
- (vi) Two Passport Photographs

##### CATEGORIES ‘C’ – ‘E’

- (i) Tax Clearance for the past 3 years
- (ii) Development Levy receipt for 3 years
- (iii) Photostat copy of the Credential of the Company Staff
- (iv) Certificate of works already successfully executed and the contract award letter along with letter or certificate of completion
- (v) Supporting document of on-going contracts
- (vi) Certificate of Incorporation
- (vii) Bank letter of accreditation
- (viii) Details of plant and equipment to be certified by a registered professional
- (ix) Two passport photographs
- (x) Company profile

Eligibility of Contractors to Tender

Tender fee

Note: The rates, conditions and requirements may be subject to review from time to time. Negotiation Contracts.

42017. Only those contractors whose names appear in the Register maintained by the Works Registration Board (Ministry of Works and Housing) are eligible to tender for Government contracts in the categories indicated in Regulation 42016. A contractor is classified in a category according to his financial and technical capacity after due verification by the Board.

42018. Any person or firm tendering for contract of N1,000,000 and below in value is required to deposit with the Board of Internal Revenue Office a non-refundable sum of N5,000.00 and when the contract is above N1,000,000.00 the tender fee shall be N10,000.00. On production to the responsible office of the department concerned of a receipt for this amount, he is given relevant contract documents and drawings. The payment is required as an evidence of serious intention.

Forms of Contracts

42019. (a) In exceptional circumstances when a project is required to be undertaken as a matter of extreme urgency or when the work which is required is of a very specialized

Auditor-General to be

nature, the relevant Ministry, Department or Agency may, with the prior permission of the Chairman, State Tenders Board, negotiate a contract with the contractors who, in its opinion, have the ability to carry out the work effectively. The terms of this contract are then to be submitted to the State Tenders' Board for consideration. If the terms of the contract are approved by the State Tenders Board, the award is then to be made to the contractors concerned.

informed of all contractors.

Sales of Government Property.

General Information.

(b) It must be emphasized that this procedure is only to be followed in exceptional cases such as those calling for specialized skills which can be furnished only by a few contractors, and that normally all contracts are advertised in the *Ondo State of Nigeria Official Gazette* and tenders invited.

42020. All contracts must be completed in writing and must be in a form approved by the Solicitor-General. No payment may be made in respect of an alleged oral contract.

42021. The substance of all contracts must be communicated in writing to the Auditor-General, and whenever practicable (i.e. in all cases other than contracts requiring extensive documentation), a copy of the contract itself must be sent to him.

42022. When Government property is offered for sale by public Tender, the same procedure as for works, etc. will be followed.

42023. (i) Departmental/Corporations Tenders Board records shall be made available from time to time to the Accounting Officer.

(ii) Minutes of all Tenders Board meetings as well as a list of contracts awarded by all Boards must be forwarded, from time to time, together with all necessary details and/or supporting papers to the Office of the Governor for his information and record and also to the Auditor-General.

(iii) The records in (ii) above shall be kept for a period of five years from the date of completion of the contract.

**CHAPTER 43**  
**LOSS OF STORES AND UNSERVICEABLE STORES**  
**PART 1 – LOSS OF STORES, PLANTS, MOTOR VEHICLES**  
**AND EQUIPMENT**

43001. A loss of stores, plant, equipment, etc, may be written off under the personal authority of the Accounting Officer, provided that:

Minor  
Losses:  
Write-Off  
of.

- (a) Their original cost or the estimated value, whichever is applicable, of a unit of each item does not exceed N10,000.00 and the sum total of the value of the item does not exceed N50,000.00.
- (b) There is no apparent weakness in the system of control.
- (c) There is no evidence of fraud or theft.
- (d) Where negligence is involved, the disciplinary action against the officer(s) found negligent is within the delegated powers of the Accounting Officer.

43002. In the event of heavy loss of stores, the officer in charge in which the loss occurs, will:

Procedure  
Action by  
officer in  
charge of  
stores.

- (a) report immediately to the Head of Department or Unit in writing without any delay.
- (b) report to the nearest Police Station if there is any possibility of fraud or theft.
- (c) initiate action on Treasury Form 146, (see Appendix No. 7) complete Part 1 and forward the form in five copies to his Head of Department or Unit, without delay.
- (d) ensure that, if a weakness in the system of control or in security is revealed, immediate measures are taken to prevent a recurrence of the loss.

43003. On being informed of the loss, the Head of Department or Unit will:

Action by  
Head of  
Department  
or Unit.

- (a) forward immediately, by letter, brief details of the loss to his Accounting Officer.
- (b) investigate the whole incident at the earliest possible time, complete Parts II and III of Treasury Form 146, and forward the forms in four copies to his Accounting Officer. If the investigations are liable to be protracted – submit the reports on Treasury Form 146 as soon as possible, and follow up with interim and final reports in letter form.
- (c) recommend to his Accounting Officer, the convening of a Board of Enquiry, if he considers the circumstances warrant such an investigation (see Financial Regulation 43004).
- (d) ensure that, if a weakness in the system of control, or inadequate security is revealed, measures have been taken to prevent a recurrence of the loss.
- (e) obtain copies of the Police report and/or Court Proceedings where appropriate, and forward four copies to his Accounting Officer.

43004. In considering whether a Board of Enquiry should be held, consideration should be given to the following:

Board of  
Enquiry:  
when to  
Convene

- (a) if fraud is involved;
- (b) if the loss exceeds the amounts specified in Financial Regulation 43001 (a);
- (c) if several officers are involved;
- (d) if there is any doubt as to the degree of responsibility for the loss;
- (e) if the loss occurred over a period of time.

43005. On receipt of the reports of the loss, the Accounting Officer will:

(a) if the loss is minor one and falls under the categories of Financial Regulation 43001, examine the reports, take the appropriate disciplinary action, complete Part IV of the Treasury Form 146, and forward one copy of the form to the Head of Department or the appropriate accounting section, and send one copy of the form each to the Accountant-General, Ministry of Finance and to the Auditor-General.

Action by  
the  
Accounting  
Officer.

(b) If the loss does not fall under Financial Regulation 43001, he will:

(i) If the loss is a substantial one, send immediately brief details of the loss by letter each to the Accountant-General, Ministry of Finance and to the Auditor-General.

(ii) Request the convening of a Board of Enquiry if he considers the circumstances of the loss warrant such an investigation, (*see Chapter 16 for procedure for convening of a Board of Enquiry, and Financial Regulation 43004 for examples when a Board must be convened*).

(iii) Request the interdiction from duty of the officer if he considers the circumstances of the loss warrant such disciplinary action.

(iv) Examine the full circumstances of the loss and forward to the Accountant-General, Auditor-General, and Permanent Secretary, Civil Service Commission, by letter, together with the report on Treasury Form 146, and where appropriate, the supporting documents, including Police Reports and copy of court proceedings, his comments on the loss and, where appropriate, his recommendations for surcharge. Such comments and recommendation shall be distributed within three months.

Note: If the investigations are likely to be protracted, or where the findings of the Board of Enquiry may not immediately be available, the forwarding of the reports on Treasury Form 146 must not be delayed, and in such circumstances, the Accounting Officer should forward the sets of reports to the addresses, immediately, with his initial comments, giving *inter alia*, details of the cause of delay. He should then follow up the case with interim and final reports in letter form to the above addresses to include any final recommendation for surcharge and any further Police Report or copy of Court Proceedings received by him.

(v) Ensure that, if a weakness in the system of control or inadequate security is revealed, precautions have been taken to prevent a recurrence of the loss.

(vi) Examine the findings of the Board of Enquiry when convened, and make a final report on the loss in his comments on the findings of the Board of Enquiry, and his recommendations for surcharge, where appropriate and then distribute the report to the officers as at (iv) above.

(vii) Take all practicable measures to recover the loss and, if it seems likely that a civil action through the Court would be successful in recovering part or the whole of the loss, forward all supporting evidence to the Accounting-General with a request for presentation of the case to the Ministry of Justice.

43006. On receipt of the report of the loss, the Accountant-General will:

Action by



- (a) Ensure that his nominee is a member of the Board of Enquiry.
- (b) Ensure that the full procedure has been followed by the Ministry concerned.
- (c) Request the President, Permanent Board of Enquiry to convene a meeting, if necessary.
- (d) Request the President, Permanent Board of Enquiry to include any specific item in the terms of reference of the Board.
- (e) Ensure that, if a weakness in the system of control or inadequate security is revealed, adequate measures have been taken to prevent a recurrence of the loss.
- (f) Ensure that every practicable measure has been taken for recovery of the loss; and
- (g) Recommend to the Permanent Secretary, Civil Service Commission, where appropriate, a surcharge against any officer involved in the loss, within 30 days.

43007. The provisions of Financial Regulations 16003 to 16010 inclusive relating to procedures for Secretary, Civil Service Commission, and losses involving State Officers, and the division of losses between the various Government Official(s), will apply as a whole to the loss of stores.

Additional  
Procedures.

43008. The authority for the write-off of losses of stores is the prerogative of the Commissioner of Finance. A limited degree of this power of write-off is delegated to Accounting Officers under Financial Regulation 43001.

Loss of  
Stores:  
Power of  
Write-off.

## **PART II – UNSERVICEABLE STORES, PLANTS, MOTOR VEHICLES AND EQUIPMENT**

43009. Unserviceable stores, plants and equipment may be written off and disposed of under the personal authority of the Accounting Officer, provided that:

- (a) The original cost or estimated value, whichever is applicable, does not exceed N20,000.00 in the case of general store, or N150,000.00 in the case of plants, motor vehicles and equipment, in any financial year.
- (b) The plants, motor vehicles or equipment have been surveyed and condemned by an independent Board of Survey. (*see Financial Regulations 44002 and 44003 for procedure for the convening of a Board of survey*).
- (c) If negligence of an officer is involved the disciplinary action (with or without surcharge) against the officer(s) found negligent is within the delegated powers of the Accounting Officers.
- (d) The Accounting Officer is of the option after taking advice from the appropriate technical officer, that the unserviceable articles are beyond economic repair. (*see also Financial Regulations 43010 for disposal of expendable tools, and 43011 for disposal of machine parts*).

Write-off  
unserviceab  
le store, etc.

43010. Expendable tools, (*see Financial Regulations 33002 and 45007*) which become unserviceable through fair wear and tear may be written off charge of the Expendable. Tools Ledger on the authority of the Officer in charge of the Workshop or Unit, provided that he is on salary level 12 and above. (*see Financial Regulation 45008 for the form of destruction certificate*).

Expendable  
Tools:  
Write-Off of.

43011. Used parts of plant and vehicles which have become unserviceable by fair wear and tear may be written off on the authority of the Accounting Officer, who will, in his discretion, authorize disposal by destruction or by sale by public auction or public tender. The vouchers covering the issue of replacement parts will be countersigned by a mechanical engineer.

Used parts  
of plant or  
vehicles:  
Write-off of.

43012. It is the duty of the officer directly in charge of a store to segregate unserviceable articles and to report to his Head of Unit or Department on the circumstances leading to the stores being rendered unserviceable.

Procedure:  
action by  
officer in  
charge.

43013. (a) It is the discretion of the Head of Department or Unit to decide whether the quantity of stores considered to be unserviceable is sufficient to justify the convening of a Special Board of Survey (see Chapter 44) or whether the articles should be held for inspection by the next periodical survey to be held under the provisions of Financial Regulation 44001. There must be no delay however, in the application for a Board of Survey for articles which have a residual value and which are liable to deteriorate rapidly, such as motor vehicle or items of furnishing, etc.

Procedure  
Head of  
Department  
or Unit.

(b) The Head of Department or Unit will submit to the President of the Board of Survey, Treasury Form 147 (see Appendix 12) in five copies, together with Store Form 9 in five copies, duly completed with the details of the stores to be inspected. A separate set of forms must be submitted for those articles of store which fail to be dealt with under the provisions of Financial Regulation 43009.

43014. The President of the Board of Survey will complete Part II of Treasury Form 147 and the certificate on the Store Form 9, then forward the reports in four copies through the President, Board of Enquiry, to the Accounting Officer.

Report by  
Board of  
Survey.

43015. On receipt of the reports on Treasury Form 147, the Accounting Officer will:

Procedure  
Accounting  
Officer.

(a) If the unserviceable articles fall within the provisions of Financial Regulation 43009 examine the reports, take the appropriate disciplinary action, complete Part III of the Treasury Form 147 and forward one set to the Head of Department with his instructions for disposal of the unserviceable articles, one set to the Accountant-General, Ministry of Finance and one set to the Auditor-General.

(b) If the unserviceable articles do not fall within the provisions of Financial Regulation 43009 examine the reports, complete Part IV and V of Treasury Form 147 and add his recommendations and distribute two sets of the forms to the Accountant-General, Ministry of Finance and one copy to the Auditor-General.

43016. On receipt of the report on Treasury Form 147, the Accountant-General shall, if negligence is involved, forward one set of the forms to the Secretary, Civil Service Commission. The authority for the write-off and disposal of the stores shall be conveyed to the Accounting Officer by a completed Store Form 9 under cover of letter, a copy of which will be forwarded to the Auditor-General.

Procedure:  
Accountant  
General.

43017. Unserviceable stores authorized to be destroyed must be mutilated as to render the articles unusable for their original purpose. The certificate of destruction, signed by at least two officers who witnessed the destruction, must be completed to include details of the quantities destroyed and the method of destruction used. The certificate shall be attached to the copy of the relative Treasury Form 147 in the possession of the Accounting Officer.

Destruction  
of  
unserviceable  
Stores.

43018. Accounting Officers shall make arrangements with the Ministry of Works and Housing or other Ministry or Department in which a full stores organization is available, for sale of the unserviceable and condemned stores by a licensed public auctioneer, or, where appropriate by public tender in accordance with Financial Regulation 42022.

Disposal by  
Sale.

43019. The officer in charge of the public auction or public tender will pay the net proceeds of the auction after the reduction of the auctioneer's commission, or, alternatively the full proceeds of the tender, to the nearest Treasury Cash Office for classification to the appropriate Sub-head of the Miscellaneous Revenue Head, and he will inform the Accounting Office concerned of the details of the proceeds of sale and quote there reference and date of the relevant Treasury Receipt. The Accounting Officer will inform the Accountant-General, and the Auditor-General of the reference number, date and amount of the Treasury Receipt for the proceeds of the sales of articles disposed of under the authority of this Chapter.

Proceeds of sale by Public Auction or Public Tender.

43020. The authority for the write-off of stores, plant and equipment when condemned as unserviceable is the prerogative of the Commissioner for Finance. A limited degree of the power of write-off is delegated to Accounting Officers under Financial Regulations 43009 and 43010.

Power of write-off of Unserviceable Stores, etc.

43021. (i) Each Ministry, Department/Agency will set up a board of Survey for the boarding and disposal of its unserviceable stores, vehicles, plants and equipment, etc.

Constitution of Ministerial/Departmental Board of Survey.

(ii) a Ministerial/Department Board of Survey shall consist of at least three members.

- (a) The President who must be an officer not below salary Grade Level 15;
- (b) The Head of the accounts or his nominee;
- (c) Any other Senior Officer.

(iii) The Transport Officer, Storekeeper(s) or other stores officials of the Ministry/Department shall not serve on the Board.

43022. (i) For the purpose of arriving at the estimated value(s) of stores, motor vehicles, plants and equipment, the following guidelines are provided:

Estimated value of Stores, etc. Guidelines.

- (a) for motor vehicle with engine capacity of 2000 c.c and below:
  - Under 1 year old, 20 per cent reduction on original cost.
  - Between 1 and 2 years old, 40 per cent reduction on original cost.
  - Between 2 and 3 years old, 60 per cent reduction on original cost.
  - Between 3 and 4 years old, 80 per cent reduction on original cost.
  - Between 4 and 5 years old, 90 per cent reduction on original cost.
  - 5 years old and above, nominal value of not less than 5% of the original cost.
- (b) For motor vehicle with engine capacity of over 2000 c.c.
  - Between 1 and 2 years old, 50 per cent reduction on original cost.
  - Between 2 and 3 years old, 65 per cent reduction on original cost.
  - Between 3 and 4 years old, 75 per cent reduction on original cost.
  - Between 4 and 5 years old, 85 per cent reduction on original cost.
  - Between 5 and 6 years old, 90 per cent reduction on original cost.
  - 6 years and above – nominal value of not less than 5% of the original cost.
  - Construction vehicles over 7 tons can be depreciated by this method.
- (c) For Plants and Equipment:
  - An Engineer's estimated Value of the asset at the time of the write-off or disposal shall be obtained.
- (d) For general stores, the estimated value shall be furnished by a Stock Verifier.

(ii) Before arriving at estimated final value of motor-vehicles Board of Survey should be properly constituted to ensure that there will always be a technically qualified member who will give competent advice to the Board on the valuation of the vehicles.

43023. On the discovery of a loss of stores, a memorandum note in red ink will be made of the details of the deficiency in the relative Stores Ledger Account and Tally Card.

Memorandum record

43024. The provisions of Financial Regulations 16011 and 16015 will apply as a whole to the write-off of stores lost and stores rendered unserviceable.

Application of Financial Regulations Chapter 16 on lost Stores and unserviceable Stores.

43025. On receipt of the authority for the write-off of allocated stores an issue voucher will be raised to support the write-off entry to be made in the relative Stores Ledger Account and Tally Card, and the voucher entry in the ledger will be dully initialed by the officer in-charge of the store. A reference to the write-off authority will be written against the entry and included in the detail of the issue voucher.

43026. The procedure for the write-off of Unallocated Stores shall be in accordance with Financial Regulation 43001.

Write-Off: Unallocated Stores.

## CHAPTER 44

### STORES INSPECTION BY BOARD OF SURVEY AND STOCK VERIFIERS

- Inspection of Stores at least once annually. 44001. Government Stores shall be regularly inspected and reported upon by a Board of Survey or Stock Verifier, at least once a year. The Accounting Officer shall ensure that systematic inspections are made at irregular intervals and not at fixed or pre-determined dates. If the services of Stock Verifier are not available, the Accounting Officer shall apply for the appointment of a Board of Survey as stipulated in Financial Regulation 43021 (i).
- Closure of Store during a Survey. 44002. The Store shall be closed while a Board of Survey is being conducted and no issue shall be made without the sanction of the President; for issues thus sanctioned, the President shall countersign the stores issue vouchers.
- Procedure: Programme of Inspection. 44003. A Board of Survey shall be required to inspect a minimum of forty per cent of the stock categories but if a serious discrepancy is found or suspected, then a 100 per cent inspection must be made. Items selected for inspection must include all categories of stock, but especially those in general demand, of high value, or of the nature of attractive stores. A Stock Verifier shall be required to arrange a programme of inspection to cover the whole store at least once annually.
- Procedure: Method of inspection. 44004. At the end of every stores inspection, the Store-keeper or Stores Officer shall sign the Survey sheets with or without comments and the following procedure shall be observed, in addition to any special check required, by the Board of Survey or the Stock Verifier:
- (a) Instruct the Store-keeper to make the accounting entries in the Stores ledger for all receipts and issues of stores up to the point of the closure of the Store.
  - (b) Make a physical count of the stock of each category inspected, examine each item for serviceability, and compare the physical stock count against the Tally Card balance and the Stock balance as shown on the relative Stores Ledger Account.
  - (c) Seek the explanation of the Officer in charge of the store for any deficiency and ensure that details of the deficiency are entered on the Stores Form 8.
  - (d) Seek the explanation of the Officer-in-charge of the store for items found unserviceable and ensure that details of the unserviceability and recommendations for disposal are entered on the Stores Form 9.
  - (e) Examine the receipt and issue vouchers prepared since the date of the last inspection and test check that they are properly recorded in the Stores Ledger.
  - (f) Examine the records of payments made for stores acquired since the last inspection and test check that purchases of stores have been properly taken on charge in the relative Stores Ledger account.
  - (g) Instruct the Store-keeper to prepare receipt vouchers to bring on charge on the Tally Card and in the Stores Ledger account any excess of stock found on inspection.
  - (h) Initial the entries in the Stores Ledger, and the relative Tally Card, or the taking on charge of the excesses.
  - (i) Initial the memorandum notes to be made, in red ink, in the Stores Ledger account and the relative Tally Card of the details of any deficiencies.
  - (j) Complete Store Forms 8 and 9 with recommendation as to the disposal of dormant and unserviceable stores (*see Financial Regulation 44005 for distribution of the forms*).

Report of the Board or Stock Verifier.

44005. The President of the Board (or Stock Verifier) shall submit a report in four copies, together with Store Forms 8 and 9, also in four copies, to the Accounting Officer. The report shall contain, among others, the following:

- (a) A reference to the lists of items found deficient, obsolete, unserviceable or surplus to requirements.
- (b) An opinion as to the responsibility of the Store-keeper and/or Officer-in-charge of the store for the general state of the store and, in particular to the deficiencies, and to the obsolete and unserviceable items.
- (c) An opinion as to the adequacy and condition of the stores accommodation, security arrangements, and fire fighting appliances.

Action on the report

44006. The reports of the Board or Stock Verifier involving a loss of stores, or the unserviceability of stores shall be dealt with in accordance with the provisions of Chapter 43.

## CHAPTER 45 ALLOCATED STORES: TOOLS, PLANTS AND FURNITURE

### PART 1 - GENERAL

45001. The provisions of Chapter 33 to 41 concern the accounting for, security of, and the receipt and issue of stores, before issue, whilst the provisions of this Chapter concern the control of certain classes of stores after issue. General

### PART II – NON EXPENDABLE TOOLS ISSUED FROM STORE TO WORKSHOP OR UNIT OR PURCHASED DIRECT FROM SOURCE

45002. The provisions of this Section will apply to all hand tools and tools for machines, excepting those which cannot be considered to have a specific life assigned to them e.g. back saw blades, files, etc. Tools: Non-expendable:  
Definition of.

45003. The receipt of non-expendable tools from Main Store or from direct purchase or from transfer, and their return to Main Store shall be recorded in a separate non-Expendable Tools Ledger to be maintained by the officer in-charge of the Workshop or Unit. The officer in-charge shall also maintain subsidiary or inventory records to show the issue and return of tools to and from individuals. The supervising officers will make periodical checks to ensure that the correct numbers of tools are on hand and that they are in good serviceable condition. Tools  
Ledger: Non-expendable.

45004. Non-expendable Tools which have become unserviceable will remain on charge in the Tools Ledger pending examination by a Board of Survey and authority for disposal and write-off to be given under the provisions of Chapter 43. Write-off. Non-Expendable  
Tools:  
Unserviceable.

45005. Non-expendable tools which have been lost will remain on ledger charge in the Tools Ledger and will be the liability of the officer in-charge, pending the examination of the loss under the provisions of Chapter 43. Write-off non-expendable  
Tools lost.

45006. The receipt of expendable tools (i.e. those which are not considered to have specific life assigned to them) will be recorded in a separate Expendable Tools Ledger to be maintained by the officer in-charge of the Workshop or Unit. Tools  
Ledger.

45007. Expendable tools which have become unserviceable through fair wear and tear may be written-off charge in the Expendable Tools Ledger without an examination by a Board of Survey (*see Financial Regulation 43010*). Write-off.  
Unserviceabl  
e tools.

45008. When replacement of expendable tools destroyed is required, the original of the destruction certificate in the following form shall be forwarded to the issuing store in support of the demand: Replacement  
of.

‘Certify that I have personally inspected the undermentioned expendable tools issued to me which have become unserviceable through fair wear and tear and have been destroyed by (quote method of destruction)

.....

Signed.....

Rank.....

Date.....

### PART III – PLANT

45009. The term plant includes both fixed and movable items, such as machines, engines, boilers, etc. Definition.

45010. Every item of plant will be numbered in a series to be recorded in register form at the headquarters of a Ministry/Department concerned at the time of acquisition and issue of the plant. The appropriate series and number will be painted or stamped on the equipment. Registration of.

45011. The receipt of plant will be recorded in a Plant Ledger to be maintained by the officer in-charge of the Workshop or Unit, and for fixed plant, the record must show the location of the plant in use. Plant Ledger.

45012. Inventory on Stores Form 15 will be maintained by the officer in-charge of plant to record the accessories, spares and tools carried with plant equipment. Inventory of accessories.

45013. Officers in-charge of plant will maintain a plant log book for each item of equipment to record the plant history of repairs, overhauls, spare parts consumed, details of periodical maintenance, servicing and details of the fuel and oil consumption. Log Book.

45014. Plant which has become unserviceable or lost will remain on charge in the plant Ledger pending examination by a Board of Survey or Board of Enquiry and the authority for disposal and write-off is given under the provisions of Chapter 43. Write-off

### PART IV – FURNITURE AND EQUIPMENT ISSUED TO OFFICES AND HOUSES

45015. Furniture and equipment for Government residential quarters and public buildings will normally be obtained from the Ministry of Works and Housing. However, Ministries and non-Ministerial Departments may, on their own, furnish and equip their offices. Source of Supply

45016. The receipt from Stores or direct purchase and equipment for an office or other Government building and returns to Store will, be recorded in a Furniture Ledger to be maintained by the officer in-charge of the building. Furniture Ledger

45017. The distribution of furniture and equipment within a building will be recorded in a Master Inventory Record to be maintained by the Office Manager or officer in-charge to show the location of the furniture and equipment and he will ensure that the total of each type so distributed agrees with the balance on the relative Furniture Ledger folio. Master Inventory Record.

45018. The officer in-charge of the building will ensure that a Furniture Inventory Board (Store Form 15), is displayed in each room or office to record the distribution of furniture and equipment to each room or group of rooms. He will make periodical checks, at least once quarterly, to ensure that the correct numbers of furniture and equipment are in its original place and that they are in good serviceable condition. He will ensure that all items found surplus are immediately taken on inventory and master inventory charge. Furniture Inventory Board

45019. The officer in-charge of Government quarters in an area will maintain in Master Master



Inventory Record to show the location of all Government furniture on issue to quarters, etc, and will issue a Furniture Inventory Board (Stores Form 15) to record the furniture and equipment on issue to each quarter. Inventories will be checked in full detail on a change of occupant.

Inventor of  
Furniture  
issued to  
quarters

45020. Every typewriter, electrical or gas cooker, refrigerator, water heater, fan, etc. will be numbered in a series to be recorded in register form by the Officer in-charge of the store of issue. The appropriate series and number will be painted or stamped on the equipment.

Registration  
of equipment

## CHAPTER 46 UNALLOCATED STORES

Purpose of.	46001. The purpose of an Unallocated Store is to acquire stores of a standard design and in constant demand, and to hold minimum stocks thereof to facilitate their immediate availability when required for a project or service, and to allow the vote of the relative project or service to be charged with the value of the stores when issued.
Maximum holding.	46002. The maximum limit of the value of the stores which may be held in stock at any one time shall be determined by each MDA based on need.
Application of Financial Regulations.	46003. The provisions of Chapters 33 to 43 concerning Requisitions, Security, Issue, Return, Handing Over, Acquisition and Losses will apply the same way to Unallocated Stores.
Vote to be charged.	46004. The cost of stores purchased to replenish standard stocks, and stores imported and handled by an Unallocated Stores organization for a specific work or service, will normally be charged initially to the Unallocated Stores sub-head of the current Estimates, under the item of 'Purchases of Stores'.
Local Purchases for specific project or service.	46005. The cost of stores purchased locally for specific projects or service will normally be charged direct to the relative vote of the project or service.
Cost of Stores.	46006. The cost of unallocated stores for accounting purposes will be: <ul style="list-style-type: none"><li>(a) For imported store – the invoice price (fob), ocean freight, inspection fees, marine insurance and customs duty.</li><li>(b) For stores purchased locally – the full purchase price, less discount, if any.</li></ul>
Fixed price method.	46007. When stores are received each category will be separately taken on charge in quantity and value. The value at which stores will be taken on charge will be ascertained by the officer in-charge of the Stores by determining a unit price for each category approximate to the average of the value of the items in stock and the known or estimated price of the stores to be taken on charge. This unit price will remain as a fixed or catalogue price until a variation of the cost of a replacement purchase demands a revision of the rate.
Last Known price method	46008. As an alternative system to the fixed price method, and when approved specifically by the Ministry of Finance, the articles may be taken on charge at the last known price when details of the full landed costs are not immediately available.
Minimum Record	46009. The Head of Account of the Ministry, Department or Agency will ensure that the following records are maintained as a minimum: <ul style="list-style-type: none"><li>(a) Purchase Journal (or Stores Cost Book),</li><li>(b) Issue Journal (or Stores Issue Summary),</li><li>(c) Stores Ledger, to include an account for each category of store, and a separate account for:<ul style="list-style-type: none"><li>(i) Shortfalls and Excesses (or Price Adjustments),</li><li>(ii) Claims,</li></ul></li></ul>
Purchase Journal	46010. The Purchase Journal (or Store Cost Book) will be the prime entry record for the taking on charge of the stores received and will normally be a manually-written record in columnar form

conveniently divided to facilitate:

- (a) The reconciliation between the prime entries for stores received with the accounting entries in the Abstract.
- (b) The reconciliation between the prime entries for the costs of stores received with the values taken on charge at the fixed or predetermined rate.
- (c) The reconciliation and agreement of the total posting and balances remaining on the various stores accounts.
- (d) The periodical computation of the total of the differences between the actual costs and the fixed prices.
- (e) The recording of the values for goods imported when short-landed or damaged and the subject of a claim on the carrier or supplier.
- (f) The recording of the revaluations of stocks on hand upon the change of a fixed price.

Journal or  
Stores  
Issues  
Summary.

46011. The Issue Journal or Stores Issues Summary will provide a summary and a monthly total of the values of issues of stores computed at the prevailing fixed price. Copies of the Stores Issues Summary, in triplicate, together with supporting copy stores issue vouchers, when required, will be forwarded monthly in the form of Materials Expenses Statement to the Head of Account of the Ministry controlling the Stores by a date to be prescribed by the Accounting Officer. The Head of Account will incorporate into the Abstract Record the total of the issues to the credit of the unallocated stores sub-head of Expenditure item "Issues of Stores," and charge the value of the issues to the relative votes of the project of service for which the stores were drawn, (see Financial Regulation 03007).

Shortfalls  
and  
Excesses  
Account.

46012. The Shortfalls and Excesses Account (or Price Adjustment Account) will be utilized only for the following purposes:

- (a) To accommodate the differences between the actual costs and the fixed prices of issues.
- (b) To accommodate the value of stores found surplus.
- (c) To accommodate the value of minor discrepancies of stores and goods short-landed or damaged when written-off store ledger charge by Accounting Officer under the authority of Financial Regulations 43001 and 43005 (a).
- (d) To accommodate the value of unserviceable stores written-off store ledger charge by the authority of the Accounting Officer under the provisions of Financial Regulation 43009.
- (e) To accommodate the increase or decrease in the valuation of stocks on a change of fixed price.

Clearance  
of excess  
balances on  
the  
Shortfalls  
and on  
Excesses  
Account.

46013. A credit balance remaining at the end of a financial year on the Shortfalls and Excesses or Price Adjustment Account will be abandoned, and no accounting entry will be passed through the Abstract. If the account runs into a debit balance near to the end of the financial year, or earlier, if the debit is excessive, the officer in-charge of the store shall fully investigate the cause and, if appropriate, make the necessary amendments to the fixed prices.

Store  
Charges

46014. Store Charges will be raised only when stores are issued on repayment to another Government, Corporation or in exceptional circumstances on repayment to a Government Official or to the Public. The element of store charge will be shown as an addition to the issue of fixed price, and will be classified direct to the appropriate Head of Revenue.

Claims for

46015. The value of imported stores received in a damaged condition from, or short-landed by,

short landings or good damaged the carrier, will be recorded in the Purchase Journal (or Stores Cost Book) and taken on charge in the appropriate Claims section. Details of the loss will be entered in a Claims Register and the claim against the carrier or supplier will be passed to the Government Agent by the officer in-charge of the stores. The claim must be made immediately and within the prescribed time limit. The receipt of a settlement of a claim will be recorded in the Purchase Journal and the appropriate record will be made in the Claims Register. The Stores Charges Account will reflect the periodical totals of the value of the claims made, settled or written-off and the balance of the values of claims outstanding, (see end of Chapter for pro-forma for annual statement).

Claim: when not to be made 46016. A claim will not normally be made when the value of the short landed or damaged store does not exceed N10,000.00

Claim: Write off. 46017. Unsettled claims will be abandoned and written-off in accordance with the provisions of Chapter 43. A claim abandoned under the authority of the Accounting Officer, (Financial Regulation 43005 (b) (1), may be charged against the Shortfalls and Excesses Account (or Price Adjustment Account) if the balance on the account is sufficient to absorb the loss. In all other instances the losses will be transferred, when funds are made available, to the separate sub-head of Expenditure 'Unallocated Stores Deficiencies', by a transfer adjustment as an expenditure credit to the item of 'Purchases'.

Annual balance statements 46018. As soon as possible after the end of a financial year, or not later than a date to be prescribed by the Accountant-General an Annual Balance Statement and Reconciliation Accounts (see end of Chapter for pro-forma), will be prepared to be signed by the Head of Account and submitted by the Accounting Officer to the Accountant-General and the Auditor-General.

Stock Verification 46019. The provisions of Chapter 44 concerning Boards of Survey and Inspections of Stores, and Financial Regulations 30003 and 35006 concerning the responsibility of Stock Verifiers and Internal Auditors, will apply.

Losses of Stores and unserviceable Stores. 46020. The provisions of Chapter 43, concerning losses of Stores will apply.

## CHAPTER 47 PUBLIC PROCUREMENT CONTRACTS

### PART 1: GENERAL PRINCIPLES

47001. This chapter should guide State government contracts subject to the enactment of a Public Procurement Law (PPL). The chapter is a further strengthening of Chapters 36 and 42 and the provisions of the most current Ondo State Budget Implementation Guide. Government contracts are made in accordance with the ordinary law of contract through offer by one party and acceptance by the other. The main distinction between government contract and commercial undertaking is that, while an outside body can freely choose the suppliers to deal with, an MDA is accountable for disbursement of public funds and obliged to consider all qualified firms claims. General consideration
47002. The state Public Procurement Law (PPL) when enacted shall provide further detailed requirements and guidelines for procurement contract in respect of commodities (goods and services) across MDAs. This chapter therefore should be read alongside Chapters 36 and 42 as well as the most current Ondo State Budget Implementation Guide (BIG). BIG: As a guide
47003. This rule applies to all procurements made by all Ministries, Departments and Agencies (MDAs) of government that derive at least 35% of their operational funds through the State Appropriation Law. Scope
47004. Pursuant to sub-section above (47003), all procurement plans must be supported by prior budgeted appropriation as proof of availability of funds. In other words payments that are not provided for in the annual estimates shall not be accepted.
47005. All bidders in a contract must show proof of eligibility for the award of the contract by proving that: Eligibility proof
- a. They possess the necessary technical qualifications;
  - b. They possess the machinery, equipment and manpower for the job;
  - c. They have the legal capacity to enter into the contract i.e. they are neither under a receivership nor insolvent;
  - d. They are not tax evaders and avoiders; and
  - e. None of their director(s) have been convicted in respect of any offence/crime involving fraud or financial misappropriation of record falsification.
47006. Any bidder who breach the provisions of section 47005 above or whose bids do not meet the tenders requirements shall be automatically disqualified and their bids withdrawn. Notice of disqualified bids shall be conveyed to the Due process office with reasons given while all procurement proceeding made in a fiscal year shall be properly recorded in files and electronic records for at least ten (10) years. Bids disqualification and filing
47007. Accounting officers shall inform the Ministry of Finance and the office of the Accountant General of the State as early as possible in the negotiation of contract under any of the following conditions: Early stage consultation conditions
- a. Where the price or consideration is to be denominated in a currency other than the Naira;
  - b. Where a foreign currency exchange guarantee is involved; and
  - c. Where the provisions are to specify a substantial programme of deferred payments extending beyond the end of the fiscal year in which the contract is to be executed.

PART II  
PROCUREMENT OF GOODS, WORKS AND SERVICES  
OPEN COMPETITIVE BIDDING

47008. The following provisions and guidelines apply strictly to procurement of goods, works and services which fall within the monetary thresholds prescribed in 42002. Goods, works and services procurement
47009. Except in special cases where other methods of procurements are inevitable, all procurement of goods, works and services shall be by way of Open Competitive Bidding (OCB) by which is meant that all contractors/suppliers shall be subjected to the same level playing field or equal chance of being chosen. The format for submission and all pre-determined criteria for evaluation including the deadline shall not vary from one contract/supplier to another but rather be the same. The lowest responsive bid shall be the winning bid. Open Competitive Bidding
47010. All bids shall be in writing and in the format stipulated in the bid documents and shall be signed by an official who is authorized to bind the bidder to contract.
47011. No contract work involving construction shall be considered by Tender Board unless: Tender consideration
- a. The land has been acquired, and the topographical map(s) including soil text or Environmental Impact Assessment (EIA) done except where it is certified by an Architect that it is not necessary and approved by the appropriate authority. Documents relating to the survey maps, EIA, or certificate of exemption by an Architect should form part of contract documents to be presented to the Tenders Board.
  - b. The design of the building, road, etc relating to (a) above is broken into:
    - i. Architectural Design
    - ii. Structural Design
    - iii. Electrical Design
    - iv. Mechanical design
    - v. Bills of Quantities
  - c. Technical details of the project shall be made available to the Board for proper costing.
47012. (i) Subject to any regulations that may be prescribed from time to time, a procuring entity (an MDA) may grant a mobilization fee which shall not exceed fifteen per cent (15%) of the contract price. Such payment shall be supported by in case of Open competitive Bidding a guarantee issued by a reputable Bank or Insurance company.
- (ii) No further payments shall be made to a contractor/supplier who has been paid mobilization fee except on the strength of an interim performance certificate or report issued in accordance with the agreement of the contract.
47013. Payment for the procurement of goods, works or services shall be settled promptly and diligently. Any payment due for more than sixty (60) days from the date of submission of invoice, valuation certificate or confirmation or authentication by an MDA, shall be deemed to be a delayed payment and shall hence attract interest at the rate specified in the contract agreement. Interest on delayed payment

PART III  
SPECIAL AND RESTRICTED BIDDING METHODS

47014. Apart from open competitive bidding process treated under part II of this chapter, there are provisions for other procurement methods and the conditions for their usage. These conditions serve as in-built controls to safe guard against breaches and abuses. They include :

Special bidding methods distinguished

1. Two-Stage Bidding
2. Restrictive Bidding
3. Direct Procurement
4. Emergency procurement
5. Request for Quotations

47015. Two-Stage Bidding: In this process, the contractor shall be appointed on the basis of a first stage tender which determines the level of overhead and profit for each contractor. The contractor then works with the project team during the second stage to develop the designs and establish detailed costings for separate project work elements. This method shall be used in the following circumstances:

Two-Stage General principles to apply

- i. Where the formulation of 'detailed specifications' for the good or works is not possible or where the characteristics of the services requires multi-faceted means to gain satisfaction.
- ii. Where the character of the goods or works are subject to rapid technological advances
- iii. where the procuring entity seeks to enter into a contract for research, experiment, study or development costs
- iv. Where the procurement is concerned with state security
- v. Where initial tender process was not successful and a new process would produce similar result.

47016. Restrictive Bidding: This method shall be used where the goods or services are of a specialized nature or can only be supplied by a limited number of firms or enterprises. Here the security implications of the procurement are taken into consideration. The firms are identified through a confidential due diligence research by a competent agency such as the user or systems branch. This method shall be used with a Terms of Reference (ToR) that will specify exactly what supply or service is required. Other conditions include:

Restrictive Tendering conditions

- Goods, works and services are available from only a limited number of qualified suppliers or contractors.
- Time and cost for evaluating tenders lopsided to the value of the goods, works or services to be procured.

47017. Direct Procurement: The procedure for procurement under the direct procurement method shall be through an invitation by the procurement entity to a contractor/supplier to submit a proposal or price quotation. This shall be used in the following circumstances:

Direct procurement requirements

- i. If a particular supplier has an exclusive right or where an alternative does not exist.
- ii. Extreme urgency (which is not the fault of the procuring agency)
- iii. Situation of urgency arising as a result of catastrophe and it will be impracticable to use any other methods of procurement.
- iv. Procuring entity (MDA) may decide to procure goods, equipment, technology or services procured from a particular supplier or contractor because of the following:
  - Need to maintain standards and a particular size
  - Need to maintain compatibility with existing goods
  - Maintaining price reasonability

- Procurement involves research, experiment, study or development
- Procurement involving state security

47018. Emergency Procurement: Emergency procedures can be used by a procuring entity (an MDA) to engage in direct procurement of goods, works and services in the following circumstances:

Emergency procurement procedure

- State/public emergency involving disaster, war, or natural disaster like flooding, etc;
- Deterioration of the condition and quality of public goods; and
- Likely delay of a public project due to the absence of an item of minor value.

47019. Emergency procurement shall also be used when there is an existing threat to public health, welfare and safety. In emergency procurement, supplies and equipment are purchased to cover emergency situations in a specific setting. Emergency procurement must be approved by respected authorities and demonstrate a need for such procurement supplies and equipment. Emergency procurement is not applicable to agencies if needed materials are available statewide. Emergency procurement shall follow the following steps:

- *Requests:* The first step in emergency procurement is to make a request for approval of emergency equipment. Requests are generally submitted through email to appropriate authorities. After request, availability of funds is made known.
- *Bids:* Once an agency submits a request and determines available funds, the agency solicits bids over the phone to one or more suppliers. During bidding the agency conveys to suppliers or contractor certain supply needs and quantity of such supplies.
- *Quotes:* Suppliers inform agency of quotes and relate information to the agency; the agency in turn submits quotes to the appropriate authorities for overall approval. If practical, authorities approve quotes when in agreement with supplier.
- *Purchase Order:* After submission of quotes and approval, the agency places an order for emergency procurement with the lowest bidder. An emergency purchase order is completed and the emergency procurement approval request form is attached to the purchase for submission and delivery.

47020. Request for Quotations: This is to be deployed where the value of the goods or works to be procured does not exceed a lower sum that is set in the procurement regulation and in the case of Ondo state when the goods, works or services is less than N250,000.00 (Two Hundred and Fifty Thousand Naira) only. Quotations shall be obtained from at least 3 unrelated contractors or suppliers. Procuring entity shall inform the contractor or supplier of factors that should be included in the price. Each bidder shall give only one quotation and shall not be allowed to change or vary the quotation or enter into any negotiation with the procuring entity. The successful contractor or supplier shall be the one that gives the lowest priced responsive quotation.

Request for quotations and conditions

Quotations will normally be requested from several firms or organizations and shall be submitted in writing. After the submission a procuring entity (MDA) shall:

- a) prepare a list of qualified persons selected from the list maintained under Regulation and from its own knowledge of the market;
- b) submit the list prepared under (a) to the tender committee for approval; and ensure a fair and equal rotation amongst the persons on the list kept under paragraph (a) in respect to giving the requests for quotations.



PART IV  
PROCUREMENT OF CONSULTANCY SERVICES

47021. The procurement of consultancy services by any Ministry, Department and Agency (MDA) of government in Ondo state may either be for ascertained or unascertained needs.	Consulting needs nature
47022. (i) An MDA shall call for Expression of Interest (EoI) or applications for pre-qualification from consultants where their so required services have been fully ascertained.	Services for ascertained needs
(ii) Pursuant to sub-section (i) above, a notice shall be published in at least two (2) national newspapers and the notice boards of the state secretariat.	
(iii) The proposal requested for under sub-section (i) above shall include: <ul style="list-style-type: none"> <li>a) a statement of qualifications of the Consultant to provide the required service(s);</li> <li>b) a statement of understanding of the procuring entity's needs;</li> <li>c) the methodology for providing the service(s); and</li> <li>d) the fee or cost for providing the service(s).</li> </ul>	
47023. Where an MDA intends to enter into a contract to procure service(s) for the purpose of research, experiment, study or development, it shall be done by requesting for proposals, except in a situation where the said contract will include goods and services production in enough quantities that is sufficient to establish commercial viability that can recover the cost of research and development.	Services for unascertained needs. Proposal requests
47024. An MDA shall make direct request for a limited number of consultants requesting proposals for the provision of service(s) under the following conditions: <ul style="list-style-type: none"> <li>i. the service(s) are only available from not more than three (3) consultants;</li> <li>ii. where there are more than three (3) consultants the cost and time required to evaluate large number of proposals would be uneven to the value of services to be delivered, provided it invites enough consultants to ensure transparent competition; and</li> <li>iii. when it is in the interest of the state security or some other reasons of confidentiality.</li> </ul>	Direct programme unascertained
47025. An MDA shall treat proposals and any negotiation or selection procedure as confidential and avoid the disclosure of their contents to competing consultants.	Proposal confidentiality

UNALLOCATED STORES

ANNUAL BALANCE STATEMENTS

STORES ACCOUNT	N	N
Value of stores on hand at the beginning of year as valued at the fixed prices .....		
	Stores issued during the year at the fixed prices (*) .....	
Stores taken on charge during the year at the fixed prices . . . . .		
	Stores written off during the year:	
	(a) against the Shortfalls and Excesses Account . . . . .	
	(b) Against U/A Stores Deficiencies sub-head . . . . .	
	Stores revaluation on change of fixed price . . . . .	
	Value of Stores on hand at the end of the year as valued at the fixed prices .....	
		=====
		=====

\*Note: To be published in the Annual Report of the Accountant-General.

UNALLOCATED STORES  
ANNUAL BALANCE STATEMENTS

(FINANCIAL REGULATION 46018)

STORES ACCOUNT

N

Value of stores on hand at the beginning  
of year as valued at the fixed prices - .....

Stores taken on charge during the year  
at the fixed prices . . . . .

.....

.....

Stores is issued during the year at the fixed prices (\*) . . . . . N

Stores written off during the year:  
(a) against the Shortfalls and Excesses Account . . . . .  
(b) against U/A Stores Deficiencies sub-head . . . . .  
Stores revaluation on change of fixed price . . . . .  
Value of Stores on hand at the end of the year as valued at the fixed prices . . . . .

.....

*\*Note: To be published in the Annual Report of the Accountant-General.*

(FINANCIAL REGULATION 46018) - *contd*

SHORTFALL AND EXCESSES ACCOUNT

SHORTFALL AND EXCESSES ACCOUNT	N		N
Total Price Deficiencies during the year . . . . .	.....	Total price Excesses during the year . . . . .	.....
Claims written-off . . . . .	.....	Transfer to unallocated Stores/Deficiencies sub-head	.....
Stores written-off . . . . .	.....	Revaluation of Stores . . . . .	.....
Revaluation of Stores . . . . .	.....		
Balance on hand at the end of the year			
(to be abandoned)	.....		
	_____		_____
	_____		_____

RECONCILIATION ACCOUNT ISSUES

Value of stores issues during the year	N		
As per Stores Account - .....		Value of Stores issued during the year as per Abstract "Issues" . . . . .	
Adjustments, if any . . . . .		Adjustments, if any . . . . .	
<b>PAYMENTS:</b> . . . . .			
Payments as per Abstract loss payments			
Of stores taken on charge in previous year .....		Stores taken on charge at the fixed prices (as per Store Account) .....	
Less Expenditure credits for Claims met .....		Total Price Deficiencies . . . . .	
Less Transfers to U/A Stores Deficiencies			
Sub-head .....		Value of claims raised during the year . . . . .	
Total Price Excesses during the year ....			
Adjustments, if any . . . . .		Adjustments, if any . . . . .	

**CLAIMS ACCOUNT**

Value of Claims brought forward from previous year. . . . .	N				N
	.....		Claims met during the year		.....
Value of Claims raised during the current Year . . . . .			Value of Claims abandoned and written-off to:		
	.....		(a) Shortfalls and Excesses A/C . . . . .		.....
			(b) U/A Stores Deficiencies Sub-head Value of Claims		
			Carried forward . . . . .		.....

ODSG

TREASURY CASH BOOK

NAME OF STATION.....  
 DR.

Rendered for the month of .....  
 CR

Date	Recpt. Vr. No.	From Whom Received	Classifi- cation	T.R Parti- culars	Bank Credit Slip No.	Cash N	Bank N	Total N	Date	Dept/Pv No.	To Whom paid	Classifi- cation	Chq N	Cash N	Bank N	Total N

COLLECTOR'S REVENUE BOOK

.....  
(Insert Ministry and Station)

Date	Revenue Receipt Number	CLASSIFICATION		From whom Received and Particulars	Amount N . K	Date	Number of Treasury Receipt Issued	Amount N . K
		Head	Sub-head					



SPECIMEN REVENUE COLLECTOR'S CHART

Collection Point	Date	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	remarks
Station: Ministry A	Due													
	Received													
Ministry B	Due													
	received													
Ministry C	Due													
	received													
Ministry D	Due													
	received													
Ministry E	Due													
	received													
Oke-Aro Police Station	Due													Should pay in weekly etc.
	received													
etc														

This Chart enables the officer to realize at once the situation regarding Revenue Collectors who account to him.

RECEIPT BOOK ISSUE NOTE

Serial No.....

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

Issuing Office.....

.....  
 .....19.....

ORIGINAL/DUPLICATE/TRIPPLICATE/QUADUPLICATE

The following receipt books are forwarded herewith:

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

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

.....  
*Signature of Issuing Officer*

.....19.....

.....  
*Signature of Receiving Officer*

*To be signed and returned to Issuing Officer*

*APPENDIX 5  
 A/Cs Gen. 27*

*MOTOR VEHICLES ADVANCE AGREEMENT*

THIS AGREEMENT made the .....day of  
 .....19.....

BETWEEN.....

..

The ACCOUNTANT-GENERAL of the Ondo State of Nigeria for and on behalf of the Government of Ondo State of Nigeria (herein-after called the Government which expression shall where the context so admits include its assigns and successors in office) of the first part and ..... of the MINISTRY/DEPARTMENT OF.....(here-inafter called the Borrower which expression shall where the context so admits include his executors administration and assigns) of the other part.

WHEREAS the borrower requires an advance of N.....to purchase a motor vehicle more particularly described in the Schedule hereto:

AND WHEREAS the borrower has applied to the Government to lend him the said sum of N.....for the purpose aforesaid which the Government has agreed to do, upon having the repayment thereof together with an Administration charge thereon secured in the manner hereinafter appearing:

NOW THIS AGREEMENT WIT-NESSTH:

1. In pursuance of the said agreement and in consideration of the sum of N..... now paid by the Government to the borrower (receipt whereof the borrower hereby acknowledges) the borrower covenants with the Government as follows:

- (a) The borrower will repay the said sum of N..... together with an Administration Charge of N..... from the date hereof over a period of .....months by equal monthly instalments of N.....the first payment to be made from the salary for the month of.....19.....
- (b) The said monthly instalments shall be paid by deducting the amount due each month from the salary of the borrower.
- (c) During the continuance of this agreement, the borrower shall at all times keep the motor vehicle insured under a comprehensive policy of insurance against accident, theft, loss or damage by fire with a reputable insurance office for a sum equal to the original cost of the motor vehicle or a sum not less than the unpaid balance of the said loan together with the Administration Charge thereon whichever is the less. The insurance shall be in the joint names of himself and the government.
- (d) The borrower shall pay all premiums necessary for effecting and keeping up the insurance and will on demand produce and if required, deliver to the Government the policy or policies of such insurance and the receipt for every such payment.
- (e) The borrower shall insure the said motor vehicle against all marine risks (including war risks) if and when the said motor vehicle is exposed to such risks. The amount insured shall be equal to the original cost of the motor vehicle or a sum not less than the unpaid balance of the said loan together with the Administration Charge thereon, whichever is the less.

- (f) The borrower shall not take or permit the said motor vehicle to be taken out of Nigeria during the continuance of this agreement without the prior consent in writing of the Government and subject to such conditions as the Government may see fit to impose in each particular case; such consent shall not be unreasonably withheld.
- (g) The borrower agrees that in the event of the motor vehicle becoming a total loss in consequence of an accident and if the insurers shall exercise their right in that respect to pay the value of the vehicle instead of effecting repairs thereon, then any insurance moneys receivable under such policy or policies of the payment to the Government of the unpaid balance of the said loan together with the Administration Charge thereon.
- (h) During the continuance of this agreement, the borrower will not sell or offer for sale, assign, mortgage, pledge, lend or otherwise deal with the motor vehicle without the prior consent in writing of the government and will keep it in his possession and will protect the motor vehicle against distress, execution or seizure and indemnify the Government against all costs, charges, damages and expenses incurred by the government by reason or in respect thereof,
- (i) If the borrower leaves the service of the Government on retirement, it shall be lawful for the Government to deduct the outstanding balance of the loan together with any Administration Charge due thereon from the last payment of salary or gratuity or any money due to the borrower. If such money due to the borrower are not sufficient to liquidate the balance of the loan and the Administration Charge due thereon, the Accountant-General or any other officer duly authorised by him may seize the motor vehicle until such time as the borrower shall liquidate the said balance or enter into satisfactory agreement with the Government for its repayment. If the borrower does not liquidate the said balance or enter into a satisfactory agreement with the Government for its repayment within six weeks of the seizure of the motor vehicle, the Accountant-General may sell the motor vehicle and any money realised from the sale shall be applied towards payment of the said balance. Any balance left shall be paid to the borrower after deduction of all administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the shortfall shall be recovered from the borrower or his estate.
- (j) If the borrower shall for any reason other than retirement leave the service of the Government during the continuance of this agreement without liquidating the loan together with any Administration Charge due thereon, the Accountant-General or any other officer duly authorised by him may seize the motor vehicle until such a time as the borrower shall liquidate the said balance or shall enter into a satisfactory agreement with the Government for its repayment. If the borrower does not liquidate the said

balance or enter into a satisfactory agreement for its repayment within six weeks of the seizure of the motor vehicle, the Accountant-General may sell the motor vehicle and any money realised from the sale shall be applied towards payment of the said balance. Any balance left shall be paid to the borrower after deduction of all administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the shortfall shall be recovered from the borrower or his estate.

- (k) If the borrower dies during the continuance of this agreement, the Accountant-General or any other officer duly authorised by him may seize the motor vehicle unless the Accountant-General is satisfied that any unpaid salary, gratuity or other money that are or would be due to the estate of the borrower from the Government would be sufficient to liquidate the outstanding balance of the loan and any Administration Charge due thereon. If the personal representatives of the borrower do not liquidate the said balance or enter into a satisfactory agreement with the Government for its repayment within three months of the seizure of the motor vehicle, the Accountant-General may sell the motor vehicle and any money realised from the sale shall be applied towards payments of the said balance. Any balance left shall be paid to the personal representative of the borrower after deduction of all administrative expenses that may become leviable. Where the proceeds of sale are less than the said balance, the shortfall shall be recovered from the estate of the borrower.
2. If the borrower shall fail to observe and perform the covenants contained in this agreement it shall be lawful for the Government to deduct any money due under this agreement in respect of the loan or Administration Charge from any money whatsoever standing to the credit of the borrower with the Government or any Ministry or Department of Government.
  3. The borrower may terminate the contract at any time by paying to the Government the full amount of loan and any Administration Charge outstanding in respect of the said loan.
  4. The Government may in its absolute discretion and on receipt of a written application from the borrower vary the period in which the borrower shall repay the said loan under this agreement. The Government shall notify the borrower in writing of its decision to grant or refuse the application.
  5. No neglect, delay or indulgence on the part of Government in enforcing any of the terms or conditions of this agreement shall prejudice the strict rights of the Government.
  6. This agreement shall be read and construed as one with that part of Financial Regulations relating to advances for the purchase of motor vehicles.
  7. This agreement is exempted from Stamp Duty under General Exemption 2 of the Schedule to the Stamp Duties Law, Cap, 116 Laws of the Ondo State of Nigeria.

IN WITNESS WHEREOF, the said.....Accountant-General, Ondo State of Nigeria for, and on behalf of, the Government and the Borrower have hereunto set their hands and seals the day and year first above written.

Signed, Sealed and Delivered by the said.....for, and on behalf of the Government of the Ondo State of Nigeria in the presence of :

*Name of Witness*  
*Address*  
*Occupation*

Signed, Sealed and Delivered by the said.....in the presence of:

*Name of Witness*  
*Address*  
*Occupation.*

Type of Vehicle – Motor Car/Motor-Cycle/Auto-Cycle

Make of Vehicle.....

If a car, type of car.....

Country of origin.....

Registration number.....

Engine number.....

Chasis number.....

Cubic capacity of engine.....

Number of cylinders.....

Number of cylinders.....

Weight of vehicle.....

Insurance premium.....

Amount for which the vehicle is insured.....

Expenses incidental to putting the vehicle on the road.

**Treasury Form 50A**

By this Bond I.....of .....do bind myself to.....of Nigeria for the payment to him of the sum of.....

Sealed with my seal this .....day of .....19.....

WHEREAS by Agreement annexed hereto on Treasury Form 50/51\* dated.....made between..... of Nigeria acting for and on behalf of the Government of Ondo State of Nigeria, hereinafter called the Lender of the one part and ..... of the ..... department, civil servant, hereinafter called the Borrower of the other part. The Lender agreed to advance to the Borrower the sum of ..... for the purpose of taking Correspondence Course, purchasing a bicycle and the Borrower agreed to repay the said sum of money in the manner stipulated in the said Agreement

AND WHEREAS the Lender has requested the Borrower to provide security for the repayment of the advance in the manner agreed upon.

AND WHEREAS the Borrower has requested the above-bonden..... to enter into a bond for the security of the payment of the amount due to the Lender and the said .....has agreed to do so.

NOW THE ABOVE WRITTEN BOND is conditioned to be void in either of the cases following, otherwise it shall remain in full force.

1. If the Borrower shall fully repay the said sum of N.....due to the Lender in the manner agreed upon in the said Agreement.
2. If the Borrower shall die or leave the Government Service before the sum advanced by the Government has been repaid in full and the whole of the balance of the said advance then outstanding plus accrued interest has been fully repaid by his personal representative or by him:

.....  
*Signature and Seal of Surety*

\_\_\_\_\_

*\*Delete when inapplicable*

.....  
*Witness*



**Treasury Form 146**  
(1963 Revised)

**CONFIDENTIAL**

**REPORT ON LOSS OF FUNDS OR STORES**  
(See Financial Regulations Chapters 16 and 43)

*(To be completed by the officer immediately in charge of the cash or Stores)*

1. Station .....Ministry/Department.....
2. Name and designation of Officer in charge of the custody of cash or stores.....
3. \* Amount of loss of Cash                      N.....  
     \* Details of Stores lost:  
     Quantity and description

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Allocated Estimated Value              N		Unallocated Book Value              N	

- Total**
4. Has the matter been placed in the hands of the Police?

\_\_\_\_\_

*\*Delete which is inapplicable*

5. If the loss is one of cash, or fraudulent or over-payments, where has loss been charged?

<b>Account No.</b>	<b>Voucher Ref.</b>
--------------------	---------------------

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

.....  
 .....

(Signed).....

Date.....Rank.....

**PART II**

*(To be completed by the Head of division or Unit)*

1. Is it your opinion that a Board of Enquiry should be convened; *(See Financial Regulation 16003)*.....
2. Has the amount of the loss been finally established, and if so what is the amount?.....
3. Is it your opinion that the loss was a consequence of a defect in the system? If so, details of the precautions which have been taken to prevent a recurrence of the loss must be described in detail in Part II.....
4. Is it your opinion that the loss was a consequence of failure to comply with the existing system regulations or instructions, either specific or established by custom?.....
5. Is it your opinion that negligence was involved, and if so, on the part of whom?.....
6. Have criminal proceedings been initiated, and if so, against whom, and under what charges?.....
7. If, in your opinion, fraud was involved, has investigation been sufficiently retrospective to establish whether there has been systematic fraud, or whether the loss was a result of an isolated incident?

Signed.....

Date.....Rank.....

*(To be completed by the Head of Division or Unit)*

A detailed report of the circumstances of the loss and of the measures which have taken to prevent a recurrence of the loss, and comments upon the salient points leading to the opinions expressed in the replies to the questionnaire in part II.

*(To be continued on supplementary sheets if necessary).*

**PART III**

*(To be completed by the Accounting Officer and distributed to the Accountant-General, Ministry of Finance and to the Auditor-General).*

Only where the loss fails to be dealt with the Accounting Officer under Financial Regulation 43001

I certify that I have found the following officer(s) negligent in the performance of his/her/their duties, and, in accordance with the disciplinary powers delegated to me, i have taken the following disciplinary actions.

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

The loss of \*cash/unallocated stores to be value of N.....has been written of/will be written-off when funds are made available, against Head.....Sub-head.....under my authority,.

Adjustment Voucher No.....refers. The loss of allocated stores, listed under Part I, has been written-off ledger charge under my authority, file ref.....

.....  
Permanent Secretary, Ministry of.....

Date.....

*Note:* If the loss falls, to be dealt with other than under Financial Regulation 43001, the Accounting Officer should forward the Forms in accordance with Financial Regulations, Chapter 16.

To: Accountant-General  
Auditor-General  
Secretary, Civil Service Commission.

Treasury Form 147

CONFIDENTIAL

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

PART I

(To be completed by the Head of Division or Unit)

Note: Taking cognisance of Financial Regulations 43009, a separate of forms must be used for articles to be disposed.

Station ..... Ministry/Department.....
Store.....

The stores listed on the attached Store Form 9, dated.....are considered to be unserviceable. The articles have been segregated and waited the inspection by a Board of Survey under the provisions of Financial Regulation 40025.

In my opinion the stores have been rendered unserviceable by fair wear and tear with the following exceptions;

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

(Signed).....
Date.....

PART II

(To be completed by the President of the Board of Survey after inspection of the unserviceable stores and the store accommodation, where appropriate)

- 1A Is the store accommodation-
(a) Adequate and in good condition?
(b) Secure?
(c) Covered by satisfactory fire fighting arrangements and appliances
1B (a) Is the store kept clean and are items properly arranged on racks, bins etc?
(b) Is access to the stores restricted to authorised stores staff only?
(c) Are bin card and ledger entries up to date?
(d) Were any cases of overstocking apparent?





## FINANCIAL REGULATIONS

## STORE FORMS AND BOOKS IN GENERAL USE

Form or Book No.	Description
S.1 .....	Store Ledger
s.3.....	Store Receipt Book
S.4 .....	Store Issue Book
S. 5 .....	Conversion Voucher
S.8 .....	Statement of Discrepancies Found
S.9 .....	Unserviceable Stores
S.10.....	Certificate of Handing Over: Stores
S.12 .....	Store Transfer Requisition
S.13.....	Transfer Issue Voucher
S.13A.....	Transfer Issue Voucher
S.14.....	Tally Board
S.15.....	Furniture Inventory Board
S.16.....	Invoice Register
S.17.....	Claim Book
S.18.....	Wants Book For L.P.O.
S.19.....	Store Requisition Book
S.20 .....	Stationery Ledger
S.21 .....	Store Cost Book
S.22 .....	Tools Ledger
S.23 .....	Report of Packages Damaged
S.24 .....	Defects, etc. on Stores

## FINANCIAL REGULATIONS

## RULES FOR THE OPERATION OF THE CONTINGENCIES FUND

Extract of the Third Schedule to the Finance (Control and Management) Act. Cap F.26 Laws of Federal Republic of Nigeria 2004.

The Commissioner may by Warrant authorize the issue from the Contingencies Fund of such sum as may be necessary for expenditure upon any service:

- (a) of a special character which is not provided for in the Appropriation Act; or
- (b) Which will result in an excess of the sum provided for the service in the Appropriation Act, and which cannot, or cannot without serious injury to the public interest be postponed until provision can be made by Supplementary Appropriation Act.

2. The amount for which any Warrant is issued shall be withdrawn from the Contingencies Fund and shall be paid into the Consolidated Revenue Fund to meet the expenditure specified on the Warrant and the moneys remaining available in the Fund shall be reduced accordingly. Any amounts withdrawn and remaining unspent at the end of the year shall accrue to the Consolidated Revenue Fund.

3. Each Warrant authorizing the issue of a sum from the Fund shall specify under which Heads of the expenditure estimates the expenditure of the sum issued shall be recorded and such expenditure shall be accounted for in the same manner as if it had been authorized by a Supplementary Appropriation Act.

4. (1) All withdrawals from the Fund shall be reported to the State Executive Council at its next ensuing meeting and the Council shall be asked to appropriate from the Consolidated Revenue Fund to the Contingencies Fund a sum equal to the total of the sums withdrawn and not already made good by previous appropriation from the Consolidated Revenue Fund so that the Contingencies Fund shall be restored to the amount appropriated under Section 15 of the Act.

(2) Appropriation to the Contingencies Fund under this rule shall be effected by inclusion in a Supplementary Appropriation Act and the sums included in accordance with this rule shall be sent out separately from any sums it is sought to appropriate under Section 13 or 14 of the Act.

5. No moneys shall accrue to the Fund other than moneys appropriated by an Act and any interest or other accruals which might otherwise be received by the Fund shall accrue to the Consolidated Revenue Fund. Any part of the Fund which may be invested shall form part of Investments General referred to in Section 10 of the Act.



APPENDIX II

A/cs Gen	4	Outstation Payment Advice
A/cs Gen	5	Register of Payments
A/cs Gen	6	Monthly Requisition
A/cs Gen	8	Statement of Expenditure
A/cs Gen	8A	Statement of Expenditure
A/cs Gen	12	Annual Appropriation Account
A/cs Gen	12A	Footnotes to Annual Appropriation Account
A/cs Gen	14.	Transcripts
A/cs Gen	18	Treasury Cash Book
A/cs Gen	20	Personal Emoluments Card
A/cs Gen	25	Variation control of Emoluments and Deductions
A/cs Gen	28	Bicycle Advance Agreement
A/cs Gen	27	Motor Vehicle Advance Agreement
A/cs Gen	29	Correspondence Course Advance Agreement
A/cs Gen	32	Pay Advice Slip
A/cs Gen	34	
A/cs Gen	34A	Transfer Vouchers
A/cs Gen	38	Adjustment Voucher
A/cs Gen	40	Sub-Head Card
A/cs Gen	41	Monthly Expenditure Statement
A/cs Gen	42	Expenditure Summary Card
A/cs Gen	55	
A/cs Gen	56	Security Books of Accounts
A.G.001	(10-89)	Payment Request
Treasury	56	Advance Register
Treasury	1	Advance Payment Voucher
Treasury Book	6	General Revenue Collector's Receipt
Treasury Book	6B	Produce Revenue Collectors' Receipt
Treasury Book	6A	Treasury Receipt
Treasury	13	Last Pay Certificate
Treasury	15	
Treasury	15A	Revenue Collector' Paying-in Form
Treasury Form	50A	
Treasury Form	51	Bond Form
Treasury Form	44	Arrears of Revenue Return
Treasury Book	46(A)	Departmental Vote Expenditure Book
ODS.	1	General Release Warrant
ODS.	2	Statutory Expenditure Warrant
ODS.	3	Provisions Release Warrant
ODS.	4	Authority to Incur Expenditure
ODS.	5	Special/General release Warrant
ODS.	6	Virement Warrant
ODS.	7	Capital Development Fund Provisions Release Warrant

ODS.                    8      Capital Development Fund Authority to incur Expenditure

BICYCLE ADVANCE AGREEMENT

This Agreement made this .....day of .....19.....  
 BETWEEN ..... of the Ondo State of Nigeria of the one part and  
 ..... of the Ministry of .....Department  
 (hereinafter called the Borrower which expression shall include his heirs, executors,  
 administrators and assigns) of the other part.

WHEREAS the Borrower requires and advance of N..... to purchase  
 a bicycle more particularly described in the Schedule hereto and has applied to the  
 ..... for a loan of the said sum of N..... for the purpose aforesaid.

AND WHEREAS the ..... has agreed to lend to the Borrower the  
 said sum of N.....upon having the repayment thereof together with an  
 Administration Charge accrued in the manner hereafter appearing.

NOW THE AGREEMENT WITNESSTH AS FOLLOWS:

1. In pursuance of the said Agreement and in consideration of the sum  
 of..... now paid by the ..... to the borrower (receipt  
 whereof the Borrower hereby acknowledges) the Borrower covenants with  
 the.....as follows:

(a) The Borrower shall purchase the said bicycle with the money advance and  
 shall not with regard to the said bicycle enter into any hire-purchase  
 agreement or any person whereby a charge is created upon the said bicycle.

Borrower  
 may not sell  
 the bicycle  
 without  
 consent of

(b) During the continuance of this Agreement, the Borrower shall not pledge, sell 'or  
 other-wise part with possession of the said bicycle without the prior consent in writing  
 of the .....and subject to such conditions as the .....may see  
 fit to impose.

Payment  
 on loan

(c) The Borrower will repay the said sum of .....together with an  
 Administration Charge of N.....from the date hereof over a period of  
 .....months, by equal monthly instalments of N..... The first payment  
 to be made from the salary for the month of.....

(d) The said monthly instalment shall be paid by deducting the amount due each month  
 from the salary of the Borrower.

(e) If the Borrower shall die or leave the Government Service before the sum advanced  
 by the Government has been repaid in full then and in that case the whole of the  
 balance shall be forthwith payable by he Borrower of his executors and administrators.

2. If the Borrower shall fail to serve and perform the covenants contained in this  
 Agreement the..... shall be lawfully entitled to deduct any moneys due under this  
 Agreement in respect of Principal and or Administration Charge from any department of  
 Government.

3. The Borrower may at anytime pay to the ..... the amount of Principal and Administration Charge outstanding in respect of the said loan and thereafter this Agreement shall determine.
4. The ..... may in his absolute discretion, and on receipt of a written application from the Borrower, vary the period in which the Borrower shall repay the said loan under this Agreement.  
The ..... shall notify the Borrower in writing of his decision to grant or refuse the application.
5. No neglect, delay or indulgence on the part of the ..... In enforcing any of the terms or conditions of this Agreement shall prejudice the rights of the ..... as hereinbefore defined.
6. This Agreement shall be read and construed as one with that part of Financial Instructions relating to advance for the purchase of Bicycles.

IN WITNESS WHEREOF the parties hereto have set their hands the day and the year first above-written.

Signed by the .....  
(Head of Department)

In the presence of .....  
(Witness)

Signed by the said .....  
(Borrower)

In the presence of.....  
(Witness)

SCHEDULE

Make of Bicycle .....  
Manufacturer's Number .....  
Registration Number .....  
Purchase Price .....

(d) If the Borrower shall die or shall for any reason leave the Service of the Government during the Continuance of this Agreement he shall forthwith pay to the Head of the Department and balance of the said advance together with Administration Charge. If the said sum shall not be so repaid the head of the Department may deduct or recover such moneys as shall remain unpaid from any salary, gratuity, pension or other money as shall be due from the Government to the Borrower.

2. If the Borrower shall fail to observe and perform the conditions of this Agreement it shall be lawful for the Head of the Department or the Accountant-General as the case may be, to deduct any moneys due under this Agreement in respect of the said advance and Administration Charge from moneys whatsoever standing to the credit of the Borrower with the Accountant-General or any Department or Government.

AS WITNESS OUR HANDS THE DAY AND YEAR FIRST ABOVE-WRITTEN.

.....  
Permanent Secretary or Head of Department

.....  
Witness

.....  
Borrower