

## The Federal Government of Nigeria 2019 Audit Report

## 18 Cross-Cutting Issues

Amount in Naira

IRREGULAR PAYMENTS/PAYMENTS
OF UNAPPROVED ALLOWANCES TO STAFF

132.5 bn

NON-REMITTANCE OF REVENUES/ INTERNALLY GENERATED REVENUES

127.1 bn

EXTRA-BUDGETARY SPENDING/ VIREMENT WITHOUT APPROVAL

49.5bn

MISAPPROPRIATION/ MISAPPLICATION OF FUNDS

18.2bn

PAYMENTS MADE WITHOUT PAYMENT VOUCHERS

6.57bn

PAYMENT FOR CONTRACTS/

6.28bn

SERVICES NOT EXECUTED

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UNSPENT BALANCES ON CAPITAL VOTES NOT RETURNED TO CHEST

6.18 bn

**NON-REMITTANCE OF TAXES** 

5.83 bn

ADVANCES NOT RETIRED

5.17 bn

ADVANCES GRANTED

4.56 bn

ABOVE STATUTORY THRESHOLD

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IRREGULAR AWARD OF CONTRACTS

**PAYMENT VOUCHERS** 

4.41bn

NON-ATTACHMENT OF RELEVANT SUPPORTING DOCUMENTS TO

4.36 bn

PAYMENT VOUCHERS/

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CONTRACT FILES AND RECORDS
NOT PRESENTED FOR EXAMINATION

3.93bn

NON-DEDUCTION OF TAXES

**TAKEN ON LEDGER CHARGE** 

829.7m

STORE ITEMS NOT

801.2m

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VIOLATION OF E-PAYMENT POLICY

785.1m

ENGAGEMENT OF EXTERNAL SOLICITORS
WITHOUT THE CONSENT OF HON. ATTORNEY
- GENERAL OF THE FEDERATION

227.1m

PAYMENT FOR FOREIGN TRAVELS WITHOUT EVIDENCE OF APPROVALS

182.8m









