

FOREWORD

This second edition of the ***TETFund Guidelines for Accessing Intervention Funds*** is intended to update our beneficiaries on the guidelines for disbursements and the application of monies received from the Fund. It also incorporates the newly introduced interventions that were not covered by the 2015 Guidelines among other things. This particular edition has also been codified for ease of reference.

The review is in consonance with our determination to improve the quality of tertiary education in Nigeria by ensuring transparency, accountability and judicious use of intervention funds by our beneficiaries.

Strict compliance with these guidelines for accessing intervention funds would improve access to funds, eliminate undue delays and back and forth communication between the Fund and our beneficiaries. The overall effect being that the Fund and our beneficiary institutions would be able to effectively deliver on the mandate to their various stakeholders.

It is therefore my pleasure to present the revised guideline for accessing TETFund funds and urge our benefitting institutions to acquaint themselves with it for proper guidance.

Dr. A. B. Baffa
Executive Secretary

TABLE OF CONTENTS

i.	Foreword	i
ii.	Table of Appendices	iii
iii.	Index	iv

CHAPTER	SUBJECT	
1.	Introduction.....	1-2
2.	Programme Upgrade/Physical Infrastructure And Procurement Intervention.....	3-7
3.	Rehabilitation/Maintenance Of TETFund Projects (Construction-Related)	8
4.	Entrepreneurship Study Centre (ESC).....	9
5.	Fabrication Intervention	10
6.	ICT Support Intervention.....	11
7.	Guidelines and Requirements for Accessing Funds for library Development.....	12
8.	Guidelines for Accessing Academic Research Journal (ARJ).....	13
9.	Institution Based Research (IBR).....	14-15
10.	Guidelines for Accessing Academic Manuscript into Book (AMB).....	16
11.	Guidelines for Accessing funds for Academic Staff Training and Development (AST&D) Programme.....	17-21
12.	Guidelines for Accessing funds for Conference Attendance Programme	22-24
13.	Guidelines for Accessing funds for Teaching Practice Programme.....	25-26
14.	Advocacy/Publicity of TETFund Projects.....	27-28
15.	Monitoring and Evaluation Requirements	29-30
16.	Finance and Payment Requirements.....	31-43
17.	Audit Requirements and Financial Returns.....	44-46
18.	TETFund Desk Officers.....	47
19.	Procurement Procedure in Public Sector in line with Procurement Act 2007	48-57
20.	Project Management Techniques.....	58-59
21.	VAT and WHT computation and VAT exempted items	60-61
22.	Expected Financial Returns & Reports.....	62
22.	Miscellaneous Provisions (From Financial Regulations Act 2009).....	63-71

APPENDIX	TABLE OF APPENDICES	PAGE
	SUBJECT MATTER	NO
APPENDIX 1	Timelines for the delivery of TETFund Interventions- - -	72
APPENDIX 2	Academic/Content-Based and Library Interventions- - -	73
APPENDIX 3	Checklist for 1st tranche - - - - -	74
APPENDIX 4	Checklist for AST&D Intervention Programme - - -	75
APPENDIX 5	Checklist for Conference Attendance Intervention Programme- -	76
APPENDIX 6	Checklist for Teaching Practice Intervention Programmes- -	77
APPENDIX 7	Checklist for Library Development Intervention (Approval-In-Principle) -	78
APPENDIX 8	Checklist for Vetting Library Development Intervention (1st Tranche)	-
79		
APPENDIX 9	Checklist for Vetting Institution Based Research (1st Tranche)	- -
80		
APPENDIX 10	Checklist for Vetting Academic Research Journal - - --	81
APPENDIX 11	Checklist for Vetting Academic Manuscripts into Books (1st and 2 nd Tranches)	
87		
APPENDIX 12	Checklist for Vetting ICT Support Intervention (Approval-In-Principle)	-
83		
APPENDIX 13	Checklist for Vetting ICT Support Intervention (1 st Tranche) - -	84
APPENDIX 14	Checklist for Vetting ICT Support Intervention (2 nd Tranche) - -	85
Appendix 15	Checklist of the Monitoring & Evaluation Department for Release of 2 nd & final Tranches - - - - -	86-87
Appendix 16	Specimen Of Store Ledger - - - - -	88
Appendix 17	Staff Development and Training Intervention Project Form - -	89
Appendix 18	Staff Development And Training Intervention Project Form (Academic Staff)	-
90		
Appendix 19	Staff Development and Training Intervention Project Form (Non-Academic Staff)	91
Appendix 20	Check Lists for Documentation Required From Beneficiary Institutions (Programme Upgrade/ Physical Infrastructure) - - - -	92
Appendix 21	Beneficiary Project Progress Report Form - - - -	93-94
Appendix 22	Expenditure on Project Form - - - -	95
Appendix 23	Financial Returns on Projects Form - - - -	96
Appendix 24	Specimen of Payment Voucher - - - -	97
Appendix 25	Teaching Practice (T.P)/Supervisor's Profile Form - - -	98

INDEX

CHAPTER 1	INTRODUCTION	CODE NO.
•	Responsibilities of TETFund Beneficiaries - - - - -	101
•	Power of the Fund to issue guidelines to beneficiaries on application of funds	102
•	Amendments - - - - -	103
•	Application of TETFund intervention funds - - - - -	105
•	Conditions for Enlistment as a TETFund Beneficiary - - - - -	106
•	Focus And TETFund Intervention Categories - - - - -	107
•	Annual Intervention - - - - -	108
•	Special Intervention - - - - -	109
•	Special High Impact Intervention - - - - -	110
 CHAPTER 2	 PROGRAMME UPGRADE/PHYSICAL INFRASTRUCTURE AND PROCUREMENT INTERVENTION	
•	Objective - - - - -	201
•	Percentages for allocations for construction projects and procurements	2.02
•	General requirements for Accessing TETFund Yearly Allocations	203
•	Merger of allocations - - - - -	204
•	Requirements For Obtaining Approval-In-Principle - - - - -	205
•	Need for consultant's name and other details on Bill of Quantities	206
•	Requirements for procurement proposals - - - - -	207
•	Specific Technical Requirements For Physical Infrastructure - - - - -	208
•	Architectural Requirements - - - - -	209
•	Civil/Structural Engineering Requirements - - - - -	210
•	Electrical Services Engineering Design Requirements - - - - -	211
•	Mechanical Services Engineering Design requirements - - - - -	212
•	Quantity Surveying/Bills of Quantities (BOQ) Requirements - - - - -	213
•	Post Approval-In-Principle (AIP) Stage And Requirements - - - - -	214
•	For Disbursement of Funds - - - - -	
•	Due Process Requirements - - - - -	215
•	Pre-qualification of Contractors - - - - -	216
•	Bid Action - - - - -	217
•	Tenders Evaluation - - - - -	218
•	Need for Letter of Commitment from Beneficiaries - - - - -	219

CHAPTER 3	REHABILITATION/MAINTENANCE OF TETFUND PROJECTS (CONSTRUCTION- RELATED)	
•	Objective - - - - -	301
•	Documents required for Assessing Funds for Project Maintenance	302
CHAPTER 4	ENTREPRENEURSHIP STUDY CENTRE (ESC)	
•	Objective - - - - -	401
•	Requirements for Accessing funds for Entrepreneurship Study Centre	402
CHAPTER 5	FABRICATION INTERVENTION PROJECTS	
•	Objective - - - - -	501
•	Documentation for Accessing Funds for Fabrication Intervention -	502
•	Requirements for Accessing funds for Fabrication Intervention -	503
CHAPTER 6	ICT SUPPORT INTERVENTION	
•	Objective - - - - -	601
•	Requirements for ICT Support Intervention - - - -	602
•	Additional Information - - - - -	603
CHAPTER 7	GUIDELINES AND REQUIREMENTS FOR ACCESSING FUNDS FOR LIBRARY DEVELOPMENT	
•	Objective - - - - -	701
•	Disbursement of funds - - - - -	702
•	Requirements for the Issuance of Approval-In-Principle (AIP) -	703
•	Non Admissible Items - - - - -	704
CHAPTER 8	GUIDELINES FOR ACCESSING ACADEMIC RESEARCH JOURNAL (ARJ)	
•	Objective - - - - -	801
•	Disbursement of funds - - - - -	802
•	Requirements for accessing funds - - - - -	803
CHAPTER 9	INSTITUTION BASED RESEARCH (IBR)	
•	Objective - - - - -	901
•	Eligibility - - - - -	902
•	Procedure for processing of Application - - - -	903
•	Amount of Grant - - - - -	904
•	Budgeting - - - - -	905
CHAPTER 10	GUIDELINES FOR ACCESSING ACADEMIC MANUSCRIPT INTO BOOK (AMB)	
•	Objective - - - - -	1001
•	Eligibility - - - - -	1002
•	Requirements for the Issuance of Approval-In-Principle (AIP) -	1003

•	Need for high quality print of books	-	-	-	-	-	-	1004
•	Amount of Grant	-	-	-	-	-	-	-
1005								

CHAPTER 11	GUIDELINES FOR ACCESSING FUNDS FOR ACADEMIC STAFF TRAINING AND DEVELOPMENT (AST&D) PROGRAMME							
•	Objective	-	-	-	-	-	-	1101
•	Programmes supported under the AST&D	-	-	-	-	-	-	1102
•	Choice of Universities in Nigeria and abroad under the AST&D Programme							1103
•	Allocation Structure under the AST&D	-	-	-	-	-	-	1104
•	Eligibility under the AST&D	-	-	-	-	-	-	1105
•	Mode of Sponsorship under the AST&D	-	-	-	-	-	-	1106
•	Tenor of Scholarship	-	-	-	-	-	-	1107
	Procedure for screening Applications under the AST&D Programme							1108
CHAPTER 12	GUIDELINES FOR ACCESSING FUNDS FOR CONFERENCE ATTENDANCE PROGRAMME							
•	Objective	-	-	-	-	-	-	1201
•	Conditions for Accessing funds for Conference Attendance Programme							1202
•	Non-Admissible Conference	-	-	-	-	-	-	1203
•	Eligibility under the Conference Attendance	-	-	-	-	-	-	1204
•	Requirements for Accessing Conference Attendance Intervention							1205
	Procedures for Screening Application for Conference Attendance							1206
CHAPTER 13	GUIDELINES FOR ACCESSING FUNDS FOR TEACHING PRACTICE PROGRAMME							
•	Objective	-	-	-	-	-	-	1301
•	Requirements for Teaching Practice Intervention	-	-	-	-	-	-	1302
	Procedure for Screening Applications for Teaching Practice							1303
CHAPTER 14	ADVOCACY/PUBLICITY OF TETFUND PROJECTS							
•	Objective	-	-	-	-	-	-	1401
	Requirements for Accessing the Advocacy/Publicity Intervention							1402
CHAPTER 15	MONITORING AND EVALUATION REQUIREMENTS							
•	Objective	-	-	-	-	-	-	1501
•	Interventions Monitored by the Fund	-	-	-	-	-	-	1502
•	Coverage for Monitoring of Projects	-	-	-	-	-	-	1503
	Technical requirements for all intervention categories (construction and procurements)	-	-	-	-	-	-	1504
•	Technical requirements for all intervention	-	-	-	-	-	-	1505
	Technical requirements after release of 1 st Tranche	-	-	-	-	-	-	1506

- Financial Rendition Requirements for Audit Clearance - - 1508
- Requirement for release of Final Tranche - - - 1509

CHAPTER 16 FINANCE AND PAYMENT REQUIREMENTS

	• Objective	-	-	-	-	-	-	-	1601
	• Disbursement of funds	-	-	-	-	-	-	-	1602
	• Payment Requirements for 1st, 2nd and 3rd Tranches Annual and Library Intervention	-	-	-	-	-	-	-	1603
	• Receipt Procedures and Banking System	-	-	-	-	-	-	-	1604
	• Type of Accounting Book/ Documents to be Kept by Beneficiaries	-	-	-	-	-	-	-	1605
	• Keeping of Cash Books	-	-	-	-	-	-	-	1606
	• Specimen of Debit Side of the Cash Book	-	-	-	-	-	-	-	1607
	• Specimen of Credit Side of the Cash Book	-	-	-	-	-	-	-	1608
	• Need to update cash book	-	-	-	-	-	-	-	1609
	• Details required in cash books-	-	-	-	-	-	-	-	1610
	• Bank Mandates schedule and e-payment Procedures	-	-	-	-	-	-	-	1611
	• Embargo on use of cheques to make payments	-	-	-	-	-	-	-	1612
	• Mandates to Banks	-	-	-	-	-	-	-	1613
	• Definition of e-Payment	-	-	-	-	-	-	-	1614
	• Information required to effect Payment	-	-	-	-	-	-	-	1615
	• Benefits of the E-payment	-	-	-	-	-	-	-	1616
	• Use of Operational Account	-	-	-	-	-	-	-	1617
	• Bank Reconciliation Statement	-	-	-	-	-	-	-	-
1618	• Unapplied mandates	-	-	-	-	-	-	-	1619
	• Practical Approach to Reconciling the Bank Statement with the TETFund	-	-	-	-	-	-	-	1620
	• Format of Schedules A-D	-	-	-	-	-	-	-	1621
	• Expenditure Control and documentation	-	-	-	-	-	-	-	1622
	• Expenditure Control	-	-	-	-	-	-	-	1623
	• Payment Procedures	-	-	-	-	-	-	-	1624
	• Payment Voucher Details	-	-	-	-	-	-	-	1625
	• Definition of Payment Voucher	-	-	-	-	-	-	-	-
1626	• Procedure for the Preparation of Vouchers	-	-	-	-	-	-	-	1627
	• Payment Voucher Register	-	-	-	-	-	-	-	1628
	• Cash Advances	-	-	-	-	-	-	-	1629
	• Financial limit for Cash Advances	-	-	-	-	-	-	-	1630
	• Officers responsible for handling cost advances	-	-	-	-	-	-	-	1631
	• Cash Advance Retirement	-	-	-	-	-	-	-	1632
	•								
CHAPTER 17	AUDIT REQUIREMENTS AND FINANCIAL RETURNS								
1701	• Requirements for processing 2nd and 3rd tranche disbursements	-	-	-	-	-	-	-	-
	• Audit Check-List for Physical Infrastructure projects	-	-	-	-	-	-	-	-

•	Audit Check-List for Research	-	-	-	-	-	1704
•	Audit Check-List for Teaching Practice	-	-	-	-	-	1705
•	Financial Monitoring	-	-	-	-	-	3706
•	Expected Financial Returns and Reports	-	-	-	-	-	1707
•	Financial Returns	-	-	-	-	-	1708
•	Audit and Monitoring Document	-	-	-	-	-	1709

CHAPTER 18 TETFUND DESK OFFICERS

	•	Need for appointment of TETFund Desk Officers	-	-	-	1801
	•	Qualifications for TETFund Desk Officers for Projects	-	-	-	1802
	•	Qualifications for TETFund Desk Officers for Content Based intervention	-	-	-	1803
	•	Qualifications for TETFund Desk Officers for Library intervention	-	-	-	-
1804	•					
		Responsibilities of all TETFund Desk Officers	-	-	-	1805

CHAPTER 19 PROCUREMENT PROCEDURE IN LINE WITH PROCUREMENT ACT

•	Introduction	-	-	-	-	-	-	1901
•	Core Objectives and Fundamental Principle of Procurement	-	-	-	-	-	-	1902
•	Fundamental Principles of Procurement	-	-	-	-	-	-	1903
•	Certificate of No objection to contract Award	-	-	-	-	-	-	-
1904	•	Procurement Planning Committee	-	-	-	-	-	1905
•	Functions of Procurement Planning Committee	-	-	-	-	-	-	1906
•	Records to be kept by MDA	-	-	-	-	-	-	1907
•	Procurement records to be transmitted to the Bureau	-	-	-	-	-	-	1908
•	Functions of the Tenders Boards	-	-	-	-	-	-	1909
•	Types of Tender Board	-	-	-	-	-	-	1910
•	Tender Process	-	-	-	-	-	-	1911
•	Invitations for quotations	-	-	-	-	-	-	1912
•	Direct Procurement	-	-	-	-	-	-	1913
•	Submission of bid	-	-	-	-	-	-	1914
•	Procurement methods and thresholds of application	-	-	-	-	-	-	-
1915	•	Requirements for contract Payment in MDA's	-	-	-	-	-	1916
•	Payment of Mobilization Fees	-	-	-	-	-	-	-
1917	•	Interim Performance Certificate	-	-	-	-	-	1918
•	Limitation on the use of Cash Advance for Procurement	-	-	-	-	-	-	1919
•	Tender Process	-	-	-	-	-	-	1920
•	Advertisement for Award of contract-invitation for Pre-Qualification	-	-	-	-	-	-	1921
•	Technical Bid Evaluation Committee	-	-	-	-	-	-	1922
•	Invitation to submit Financial Bid	-	-	-	-	-	-	1923

	•	Paymenty Guidelines	-	-	-	-	-	-	1925
	•	Summary of Guidelines for Award of Contract	-	-	-	-	-	-	1926
	•	Store Management	-	-	-	-	-	-	1927
	•	Store Procedures	-	-	-	-	-	-	1928
	•	Store Ledger Accounting	-	-	-	-	-	-	1929
	•	TETFund Stock Code	-	-	-	-	-	-	1930
	•	Sources of Receipts of Store Items	-	-	-	-	-	-	1931
	•	Responsibilities of store officer	-	-	-	-	-	-	-
1932	•								
	•	Checking of Stores	-	-	-	-	-	-	1933
	•	Fixed Asset Accounting/Register	-	-	-	-	-	-	1934
	•	Physical Numbering and Identification	-	-	-	-	-	-	1935
	•	TETFund Fixed Asset Register	-	-	-	-	-	-	-
1936									
		Fixed Asset Schedule	-	-	-	-	-	-	1937
	•								
CHAPTER 20		PROJECT MANAGEMENT TECHNIQUES							
	•	Introduction	-	-	-	-	-	-	2001
	•	Project file	-	-	-	-	-	-	2002
	•	Documents to be kept in the Project	-	-	-	-	-	-	2003
	•	Contract File	-	-	-	-	-	-	2004
	•	Project Ledger	-	-	-	-	-	-	2005
	•	Benefit of project Ledger	-	-	-	-	-	-	2006
		Storage and Security of project file	-	-	-	-	-	-	2007
		TETFund Projects Reconciliation Statement	-	-	-	-	-	-	2008
	•								
CHAPTER 21		VAT AND WHT COMPUTATION AND VAT EXEMPTED ITEMS							
	•	Introduction	-	-	-	-	-	-	2101
	•	Value Added Tax (VAT)	-	-	-	-	-	-	2102
	•	Making Provision for VAT in LPO's	-	-	-	-	-	-	2103
	•	Withholding Tax (WHT)	-	-	-	-	-	-	2104
		Payment Of VAT & WHT	-	-	-	-	-	-	-
2105									
	•	Vat Exempted Items	-	-	-	-	-	-	2106
	•								
CHAPTER 22		FINANCIAL RETURNS AND REPORTS							
	•	Introduction	-	-	-	-	-	-	2201
		Financial Returns	-	-	-	-	-	-	2202
		Fixed Assets Register	-	-	-	-	-	-	2203
		Audit and Monitoring Documents	-	-	-	-	-	-	2204
	•								
CHAPTER 23		MISCELLANEOUS PROVISIONS (FROM FINANCIAL REGULATION ACT 2009)							

•	Objective	-	-	-	-	-	-	-	2302
•	Purpose of Financial Regulation	-	-	-	-	-	-	-	2303
•	The Duties of Auditor-General	-	-	-	-	-	-	-	2304
•	Accounting officers Special Responsibilities Under The Public	-	-	-	-	-	-	-	2305
•	Procurement Act 2007	-	-	-	-	-	-	-	
•	Responsibility of Political Heads and Directive by them	-	-	-	-	-	-	-	2306
•	Duties of the political head of a Parastatal	-	-	-	-	-	-	-	2307
•	General Duties of Public Officers	-	-	-	-	-	-	-	2308
•	Advice on Accounting Matter	-	-	-	-	-	-	-	2309
•	General Receipt Treasury Book 6	-	-	-	-	-	-	-	2310
•	Authority for Expenditure	-	-	-	-	-	-	-	2311
•	Lapse of Authority	-	-	-	-	-	-	-	2312
•	Payment Due to Contractor but not Paid	-	-	-	-	-	-	-	2313
•	Incorrectly Charged Expenditure	-	-	-	-	-	-	-	2314
•	Classification of vouchers	-	-	-	-	-	-	-	2315
•	Stamp Duty	-	-	-	-	-	-	-	2316
•	Authority for Opening of Bank Account	-	-	-	-	-	-	-	-
2317	•								
•	Making of Payment	-	-	-	-	-	-	-	2318
•	Private Money in Government Bank	-	-	-	-	-	-	-	2319
•	Bank Charges	-	-	-	-	-	-	-	2320
•	Investment of idle Funds	-	-	-	-	-	-	-	2321
•	Printing of Treasury Receipt	-	-	-	-	-	-	-	2322
•	Handing over Certificate	-	-	-	-	-	-	-	2323
•	Pension Scheme	-	-	-	-	-	-	-	2324
•	Accounting for contributions from Employer and Employees into	-	-	-	-	-	-	-	2325
•	Retirement Savings Account	-	-	-	-	-	-	-	
•	Government Vehicle Control	-	-	-	-	-	-	-	2326
•	Attachment of Vehicle to a Driver	-	-	-	-	-	-	-	2327
•	Fueling of Vehicle	-	-	-	-	-	-	-	2328
•	Depreciation for Write Off	-	-	-	-	-	-	-	2329
•	Tender consideration	-	-	-	-	-	-	-	2330
•	Audit Queries	-	-	-	-	-	-	-	2331
•	Expectation of Auditor - General from all the MDAs-	-	-	-	-	-	-	-	2332

101 - It shall be the responsibility of beneficiary institutions seeking to access TETFund intervention funds to acquaint themselves with the Guidelines for Accessing TETFund intervention funds. These guidelines applies to all Tertiary Educational Institutions defined as a public “University, Polytechnic or College of Education”.

*Responsibilities
of TETFund
Beneficiaries*

102 - The Board of Trustees (BOT) of the Fund is statutorily charged with the responsibility of administering, managing and disbursements of the funds to the public tertiary educational institutions and to make and issue guidelines from time to time on the use of monies received from the Fund.

*Power of the
Fund to issue
guidelines to
beneficiaries on
Application of
Funds*

103 - All the guidelines contained in this manual shall remain valid and binding from the date it becomes effective. Further amendments to these Guidelines shall be through circulars from the Fund which will be issued from time to time

Amendments

104 - Beneficiaries of the Fund are required to apply the intervention funds for the following:

- (a) Provision of essential physical infrastructure for teaching and Learning;
- (b) Provision of Instructional materials and equipment;
- (c) Research, Book Development and Publication;
- (d) Academic Staff Training and Development; and
- (e) Any other need, which in the opinion of the Board of Trustees is critical and essential for the improvement of quality and maintenance of standards in the higher educational institutions.

*Application of
TETFund
intervention
funds.*

105 - The Act establishing the Fund prescribes the distribution of the funds in the ratio 2:1:1 to Universities, Polytechnics and Colleges of Education (COEs) respectively. The Act provides that fairness and equality shall be ensured in the distribution of the funds to the beneficiary institutions.

*Ratio of
Distribution to
Beneficiaries*

106 - An institution shall be enlisted by approval of the Board of Trustees of TETFund to qualify as a beneficiary of TETFund intervention funds. To be enlisted as a TETFund beneficiary, the following shall be fulfilled by prospective institutions:

*Conditions for
Enlistment as a
TETFund
Beneficiary*

- (a) The prospective beneficiary shall be a Public Tertiary Institution, that is, Federal or State University, Polytechnic and College of Education (COE);
- (b) The institution shall be recognized by the relevant regulatory body –NUC, NBTE or NCCE as the case may be and evidence of this should be available both with the institution and the regulatory body for citing;
- (c) The institution shall have been established by law via an Act of Parliament or Edict of the State House of Assembly and signed into law by the President or State Governor, as the case may be;
- (d) Academic activities, that is, Student Admission, teaching and learning, shall have commenced at the institution;
- (e) The prospective institution shall formally apply to the Fund to be enlisted as a beneficiary of the Fund;
- (f) TETFund shall visit to verify that academic activities have commenced and thereafter recommend to the Board of Trustees for enlistment as a beneficiary; and
- (g) Following approval by the Board of Trustees, the institution shall be enlisted and formally notified.

107 - Beneficiaries of the Fund are required to submit project proposals for approval upon which the funds would be applied. TETFund requires that such projects shall be in line with the beneficiary institution's core mandate and should be relevant to teaching, learning and research; including improving the learning and teaching environment.

*Focus And
TETFund
Intervention
Categories*

108- Annual Interventions: The Annual Intervention is a yearly allocation assigned to all beneficiaries of TETFund for the following:-

*Annual
Interventions*

- i. Infrastructural and Equipment/Furniture-based Intervention projects;
- ii. Fabrication of Equipment (Polytechnics only);
- iii. Entrepreneurship (Universities only);
- iv. Teaching Practice (Colleges of Education only);
- v. Library Intervention;
- vi. Academic Staff Training and Development;
- vii. Institution Based Research;
- viii. Journal Publication;
- ix. Conference Attendance;
- x. Manuscript Development;
- xi. TETFund Project Maintenance;
- xii. ICT Support; and
- xiii. Advocacy/Publicity.

109 - The Special Intervention: Is usually allocated on equality of geopolitical zone as enshrined in the establishment Act and guided by such emergencies and exigencies as approved by the Board of Trustees.

*Special
Intervention*

110- Special High Impact Intervention: The Special High Impact Intervention however seeks to massively inject funds into selected tertiary institutions to achieve a major turnaround through Programme Upgrade and Improvement in the Teaching and Learning Environment. Beneficiaries are selected by the Board of Trustees based on the age of the institution per geo-political zone amongst other criteria.

*Special High
Impact
Intervention*

Chapter 2

Programme Upgrade/Physical Infrastructure And Procurement Intervention

- 201 - All Construction of Physical infrastructure and procurement of furniture and equipment shall have direct bearing to teaching and learning. *Objective*
- 202 - Beneficiary institutions shall utilize at least 70% of its allocation for construction related projects while 30% shall be applied towards procurement related projects. *Percentages for allocations for construction projects and procurements*
- 203 - For Physical Infrastructure/Equipment/Furnishing-Based Interventions, the Beneficiary shall:
- (a) Fully complete the previous year's intervention projects with release of the Final Tranche;
 - (b) Submit proposed projects to the Fund to the sum of the allocated amount in line with the beneficiary institution's core mandate and relevant to teaching, learning and research; including the learning and teaching environment;
 - (c) Justify the proposed projects and attach the total cost to each item. Details shall be attached in the appendices to the submission;
 - (d) Obtain an Approval-in-Principle (AIP) subject to the satisfaction of the vetted submission of the proposed project;
 - (e) Ensure that due Process of Consultant and vendor engagement is in compliance with the Public Procurement Act (PPA) 2007 and on conclusion; all relevant details of the proceedings are presented to the Fund for vetting in this regard; and
 - (f) The release of funds in tranches follows the satisfactory conclusion of the Due Process.
- General requirements for Accessing TETFund Yearly Allocations*
- 204 - Beneficiaries in arrears of unaccessed dedicated allocations may apply to the Fund for a merger of up to but not more than (4) years of the unaccessed allocations, subject however to the satisfactory completion and verification of any outstanding year's intervention projects. However, the Fund does not approve of intervention projects of different years to run concurrently. *Merger of allocations*
- 205 - (a) **For Programme Upgrade/Physical Infrastructural (Construction-related) Projects the Beneficiary shall provide:**
- i Geophysical survey report duly endorsed by a registered Engineer;
 - ii Detailed Architectural Working Drawings, with seal of Architect and signed, including evidence of Practice License;
 - iii Detailed Engineering Design Working Drawings (Structural, Electrical and Mechanical), sealed and signed by the Design Engineer. Design should integrate result of soil test in engineering design;
 - iv Detailed Bills of Quantities (BOQ), devoid of Prime Cost (PC) items and Provisional sums, especially of works measurable from the drawings. A Registered Quantity Surveyor shall append his professional seal on the BOQ;
 - v Where Consultants are engaged, submission to TETFund shall include copies of letters of commissioning of the consultants, their acceptance, certificate of Registration of the Consulting Firm with their Professional Regulatory Bodies and Practice License. The details of consultancy fees and the process of engagement in line with the Federal Government approved Scale of Fees for Professionals in the Construction Industry shall be included; and
 - vi The project shall be fully functional – built, finished, furnished and equipped/installed in the case of equipment.
- Requirements for obtaining Approval-In-Principle*

(b) For projects with multi-level floors, and those involving high volume of monolithic reinforced concrete materials such as lift walls and raked theatre floors, and for constructions involving roofing with steel structures, the beneficiary institution shall be required to provide a certificate of Supervision of Structural and Reinforced Concrete works, issued by the Consultant Civil/Structural Engineer, who shall be a certified and Registered Professional, attesting to the under-listed items. This shall be component of the renditions for the subsequent release of funds:

- i Quality of Reinforcement (verified with test result);
- ii Adequacy of reinforcement;
- iii Adequacy of spacing of reinforcement as observed on site;
- iv Quality of concrete mix (verified with cube test result);
- v Adequacy of concrete cover;
- vi Quality of formwork;
- vii Adequacy of duration for reinforced concrete to set and cure after casting; and
- viii Adequacy/level of compliance with designed size specification of all concrete elements-slabs, columns, beams, staircase and lift walls.

206 - The certification mentioned in Section 205 shall be contained on the Consultant's Company letter-headed paper, bearing the Name, Signature and Seal of the Consultant Civil/Structural Engineer. This shall be a pre-condition for release of the next tranche of funds.

Need for consultant's name and other details on Bill of Quantities

207 - For Procurement-related Projects; the Beneficiary's proposal shall contain the following:

Requirements for procurement proposals

- (a) Inventory of items to be procured shall be submitted and it should contain quantity of items to be purchased, unit rate and total cost. Unit rates should consider importation cost (where applicable, and taking the official exchange rate into consideration), cost of clearance at port, relevant statutory charges, transportation to site, installation cost, training cost (where applicable), profit margin;
- (b) Genuine and relevant Proforma Invoice, with Cost submission quoted in the Nigerian Currency – the Naira and not in foreign currency. All conversions shall have been done, taking into consideration the factors highlighted in 207(2) (a) above. The proforma invoice should be consistent with the manufacturers' catalogue and shall show quantity and unit price, among others;
- (c) Submission of Manufacturer's Catalogue/Brochure of technical specifications, showing sample photographs of the equipment, unit cost, and other technical specifications of the equipment which should include, but not limited to make and model;
- (d) Sample Photographs of the items to be purchased. Dimensioned drawings of sketches of furniture are also acceptable;
- (e) Inclusion of VAT where applicable. Withholding Tax (WHT) inclusion is not acceptable;
- (f) Installation requirements with cost (where applicable);
- (g) Consumable and disposable items are not acceptable.

208 - (a) All drawings (i.e. Architectural, Structural, Electrical and Mechanical) are to be done in A3 Format.

Specific Technical Requirements For Physical Infrastructure

- (b) The Sheet should have Title Panel showing the details of the project, including scale, date, drawing title, consultant (where applicable), sheet in serial number.
- (c) The drawings shall be original (i.e. not photocopy) and in full colour with all dimensions legible, and shall be sealed and signed by relevant professional.

209 - Architectural Requirements:
***Architectural
Requirements***

- i Site Location in Institution's Master Plan;
- ii Site Topographical layout Plan showing spot heights;
- iii Site Plan showing the proposed development with access road(s), landscaping and existing Municipal Services – water and power lines;
- iv Working drawing of all Floor Plans with visible dimensions and specifications;
- v Detailed section drawings taken through relevant, seemingly difficult areas of plan, well annotated and showing relevant finishes specifications;
- v Roofing Plan;
- vi Elevations as harmonized with the Floor Plan(s) and Sections;
- vii Schedule of Doors & Windows;
- viii Check for inclusion of Expansion Joints especially for buildings longer than 30metres;
- ix Schedule of finishes;
- x Drawings showing soft and hard landscaping, Parking, Drainages, Kerbs and other external design features;
- xi Architect's Seal on drawings with signature;
- xii The placement of APRN on each sheet of the drawings;
- xiii Copy of valid Practice License; and
- xiv Copy of certificate of Registration of the consulting firm with ARCON.

210 - Civil/Structural Engineering Requirements:
***Civil/Structural
Engineering
Requirements***

- i. Site soil investigation analysis report duly stamped by registered Engineer;
- ii. Foundation plan;
- iii. Ensure foundation design is consistent with geophysical report;
- iv. Structural design of columns, and their bases with reinforcement details;
- v. Ditto for beams and lintels;
- vi. Framing plan for each floor up to roof;
- vii. Plans correlated with architectural and mechanical features;
- viii. Typical sections and details to define construction features;
- ix. Arrangement of bars to permit placement of concrete;
- x. Sections, bar type and numbers clearly indicated;
- xi. Staircase reinforcement details (where applicable);
- xii. Structural design of floor slabs;
- xiii. Detailed structural design/specification of steel roof structure;
- xiv. Bending Schedule;
- xv. Calculation sheets duly endorsed by a registered Structural Engineer with affixed seal;
- xvi. Culvert design for external works (where applicable);
- xvii. Drainage system showing peaks and slope direction with gradient;
- xviii. Check for expansion and movable joints (where applicable);
- xix. Ensure drawings are dimensionally correct and in compliance with other disciplines;
- xx. Ensure specifications are correct, complete and consistent with drawings;
- xxi. Specification of structural material shown on drawings;
- xxii. Opening, drops, etc. clearly shown;
- xxiii. Professional seal on the drawings shall be very legible;
- xxiv. Copy of certificate of registration of the consulting firm with professional Regulatory Body; and
- xxv. Copy of practice license of consultant Structural/Civil Engineer.

211 - Electrical Services Engineering Design Requirements:

- i. Lighting Points design;
- ii. Power/Socket Outlet design;
- iii. Fire Detection/Fire Alarm layout;
- iv. Load Analysis;
- v. Communication and emergency alarm system;
- vi. Comprehensive legend showing full description of all symbols;
- vii. General Schematic Distribution Diagram;
- viii. General External Lighting designs of the site;
- ix. Professional Seal on drawings; and
- x. Copy of certificate of Registration of the consulting firm with COREN.

*Electrical Services
Engineering
Design
Requirements*

212 - Mechanical Services Engineering Design Requirements:

- i Site Plan showing Soil waste drainage system;
- ii General Water Supply and distribution Layout;
- iii Roof drainage layout;
- iv Water Tank details (where applicable);
- vi Air-conditioning system layout (where applicable);
- vii Fire Extinguisher layout (where applicable);
- viii Fire Detection and Fire Alarm layout (where applicable);
- ix Septic tank/Soak away pit design;
- x Professional Seal on drawings; and
- xi Copy of certificate of Registration of the consulting firm with COREN.

*Mechanical
Services
Engineering
Design
requirements*

213 - Quantity Surveying/Bills of Quantities (BOQ) Requirements

- i. Use of Standard Method of Measurement (SMM), presented in Excel format. Hand-written entries are not acceptable;
- ii. Ensure clarity of description of works in the bills and bills should harmonize with specifications and quantities in the design drawings;
- iii. Preliminaries should be broken down in details and fully priced;
- iv. Rates of works shall be realistic and consistent all through;
- v. Rates should be reflective of the market prices in the location where institution is situated;
- vi. Quantities should be accurate and consistent with the relevant drawings;
- vii. Inclusion of State Taxes in the bills is not allowed. Only VAT, Preliminaries and Contingencies are allowed;
- viii. All PC sums should be measured and priced; likewise Provisional sums where applicable;
- ix. Professional Seal on the Bills of Quantities; and
- x. Copy of certificate of Registration of the consulting firm with QSRBN.

*Quantity
Surveying/Bills of
Quantities (BOQ)
Requirements*

214 - Funds disbursement shall be done after the AIP has been granted and the Due Process requirements have satisfactorily taken place. For Construction-related projects, disbursements shall be done in three (3) tranches of 50%, 35% and 15%; while for Procurement-related projects, disbursements shall be in two tranches of 85% and 15%. The Due Process leads to accessing the First (1st) Tranche of funds and shall be carried out in line with the provisions of the Public Procurement Act 2007.

*Post Approval-In-
Principle (AIP)
Stage And
Requirements For
Disbursement Of
Funds*

215 - Due Process Requirements: The following are the Due Process Requirements for Accessing the First (1st) Tranche of Funds other AIP: *Due Process Requirements*

- i Advert shall be in at least two (2) National Newspapers and the Federal Tenders Journal and should run for the at least 6 weeks;
- ii Advert shall state criteria/conditions upon which interested bidders would be assessed for pre-qualification. The conditions shall be in line with the provisions of the Public Procurement Act 2007;
- iii Evidence of observance (copy of advertisement) shall be submitted to the Fund. The copy shall be clear, legible and shall show clearly the Name of the Newspaper, the date and the page number;
- iv Post-First Tranche Documentation: Beneficiary should immediately after release of 1st tranche forward the following to the Fund for records and ease of project monitoring:
 - (a) Letter of Award of Contract,
 - (b) Letter of Acceptance from the Contractor(s);
 - (c) Contract Agreement;
 - (d) Contract Drawings;
 - (e) Contract Bill of Quantities; and
- vi Approved work programme.

216 - The Technical and Financial capabilities of Expressers of Interest (E.O.I) are evaluated at the Pre-Qualification stage. The Pre-Qualification stage is very important, as it is the stage where technical and financial competences of bidders are measured. Beneficiaries (i.e., the Procuring Entity) should be wary of persons/companies in receivership, who are insolvent or are bankrupt. Evidence of the Pre-Qualification exercise shall be submitted to the Fund alongside other documents. Beneficiary institutions should endeavor to carry out due diligence on the bidders and submit report to the Fund. *Pre-qualification of Contractors*

217 - The following is the procedure for treating Bids:

- i Successfully pre-qualified bidders should be formally communicated and issued Tender documents for pricing;
- ii, Invitation to Tender should state Closing Date and Time and copies of this should be submitted to the Fund;
- iii TETFund should be invited to witness Opening of Tenders, with such invitation reaching the Fund not later than two (2) weeks to the date of the event;
- iv Record of Attendance of all those present at the Opening of Tenders should be taken in the handwriting of all attendees. Each person should sign the attendance register, indicate the organization they represent, with contact phone numbers and email address;
- v Copy of the attendance record should be submitted to the Fund in raw form; and
- vi, Copy of Bid return sheet duly endorsed by representatives of bidders present at the opening.

Bids Actions

218 - The following is the procedure for treating Tenders:

- i. All opened and validated bids shall be evaluated and analyzed by the relevant professionals on the most responsive and lowest evaluated bid (not necessarily the lowest tender). Authenticated copy of the Bid Evaluation report should be submitted to the Fund along with other relevant documents;
- ii. The Tenders Board of the Procuring Entity shall approve the winning bids within their threshold of approval;

Bid Evaluation

- i. In instances where thresholds exceed the approval limit of the procuring entity, a higher approval should be sought – that is, Ministerial Tenders Board (MTB) or the Federal Executive Council (FEC), depending on the cost of the project; and
- ii. Copy of Minutes of Tenders Board meeting and where applicable, the MTB should be forwarded to the Fund, including, where applicable, the “Certificate of No Objection”/Federal Executive Council (FEC) approval of award.

219 - All beneficiaries shall include a Letter of Commitment in their Due Process submission to the Fund. The Letter of Commitment is an undertaking from the beneficiary to immediately commence the project execution on receipt of the first (1st) tranche of funds. This is to discourage the practice of keeping money in fixed facility over a period before commencing the project. TETFund strongly objects to the practice of money fixing by the beneficiary institutions in financial institutions.

*Need for Letter
of Commitment
from
Beneficiaries*

Chapter 3

Rehabilitation/Maintenance Of TETFund Projects (Construction-Related)

- | | |
|---|--|
| <p>301 - Project Maintenance Intervention is for the comprehensive renovation of all existing TETFund dilapidated on the campuses buildings.</p> | <p><i>Objective</i></p> |
| <p>302 - The documents for assessing funds for Project Maintenance are as follows:</p> <ul style="list-style-type: none"> (a) Photographs showing the current state of the facility to be rehabilitated/renovated; (b) Schedule of Dilapidation, which should be prepared and endorsed/sealed by a Registered Architect, with copy of his valid Practice License attached; (c) For projects that involve conversion, submission of the as-built drawings and Structural integrity report signed and sealed by Registered Structural Engineer; (d) Submission of the drawing showing the new proposed development; (e) Bill of Quantities which shall be consistent with schedule of dilapidation and drawings of the proposed development; and (a) For rehabilitation, conversion and upgrade proposal, a verification visit will be carried out by the Fund before issuance of approval in principle. | <p><i>Documents
required for
Assessing Funds
for TETFund
Project
Maintenance</i></p> |

Chapter 4

Entrepreneurship Study Centre (ESC)

401 - This Intervention shall be applied for the construction of a physical structure/procurement of equipment for skills acquisition programme of students Universities can benefit from this intervention.

Objective

402 **Requirements for Accessing funds for Entrepreneurship Study Centre**

The requirements for Approval-In-Principle for programme upgrade/physical infrastructure (construction related) projects as contained in section 205 shall apply. For procurement related proposals, the requirements in section 207 shall apply.

*Requirements for
Accessing funds
for
Entrepreneurship
Study Centre*

Chapter 5

Fabrication Intervention Projects

501 - This intervention is aimed at improving Equipment fabrication innovation skills of Students. Only Polytechnic can benefit from this type of intervention.

Objective

502 - For fabrication Intervention Projects, the Beneficiary's proposal shall provide details of the following:

*Documentation
for Accessing
Funds for
Fabrication
Intervention*

- (a) Executive Summary
- (b) Background of project
- (c) Justification of fabrication project
- (d) Design view. (Isometric sketch of design inclusive)
- (e) Design drawing to scale
- (f) Materials and methods of fabrication
- (g) Specification of components
- (h) Priced bills of quantities
- (i) Fabricators profile (CV)
- (j) Any other relevant information/documents.

503 - **Requirements for Accessing Funds for Fabrication Intervention Projects:**

The requirements for approval-in principle for construction related projects shall be contained in section 205. For procurement related proposals, the requirements in section 207 shall apply.

*Requirements for
accessing Funds
for fabrication
intervention*

Chapter 6

ICT Support Intervention

601 – The ICT Support Intervention is to enable the Beneficiary institutions upgrade their Websites and for training of both Teaching and Non-Teaching Staff so that they can be proficient in ICT.

objective

602 - Requirements for Accessing funds for ICT Support - To access the funds of the allocation, the following requirements shall be complied with:-

*Requirements for
ICT Support
Intervention*

- i. Beneficiary institutions must show evidence of a functional and properly constituted ICT Development Committee (ICTDC) which shall be chaired by the Director, ICT of the beneficiary Institution (BI). This matters relating to the ICT;
- ii. Submission of ICT Policy (ICTP) document of the BI;
- iii. Submission of ICT project list based on ICTDP of BI and ICT item specifications in accordance with TETFund template for ICT Intervention;
- iv. All submissions must be accompanied with the minutes of the meeting of BI's ICT Development Committee;
- v. All proposals must be submitted in hard and soft copies (flash drive) to the Executive Secretary. Advance copy may be sent to es@tetfund.gov.ng;
- vi. All submissions must be accompanied with a covering letter signed by or on behalf of the head of the BI;
- vii. Executive summary of the proposal by the institution should be included in the submission; and
- viii. 30% of the total allocation for the 2016 intervention shall be used for BI website development/re-structuring to conform to TETFund specified BI "Website Template", while the remaining 70% shall be used for computer training as specified in the "Training Template".

603 - In addition to the above requirements, beneficiary institutions should note that:

*Additional
information*

- a. Once approval is granted for procurement/execution of ICT projects substitution or change in the approved specifications and terms of acquisition shall not be entertained; and
- b. Funds for ICT Support Intervention shall not be utilized for procurement of consumables or any other items that is not of direct academic benefit to the BI.

Chapter 7

Guidelines and Requirements for Accessing Funds for Library Development

701 - The main objective of this intervention shall be to support beneficiary institutions to have modern basic library tools and equipment, alongside current and relevant books (hard and e-copies as the case may be) of the various courses being offered. *Objective*

702 - Disbursement of funds shall be in tranches of 85% and 15%. *Disbursement of funds*

703 - Requirements for issuance of Approval-In-Principle are as follows: *Requirements for the Issuance of Approval-In-Principle (AIP)*

- (a) Covering Letter/Request for AIP;
- (b) Executive Summary of the Proposal;
- (c) List of Proposed Books stating the Author, Title, Publishers, Year of Publication, ISBN Number, Quantity, Unit Cost and Amount;
- (d) List of Equipment stating Manufacturer, Specifications, Unit cost and Total Cost;
- (e) Genuine Pro-forma Invoice from reputable and relevant sources, including sample photographs of such equipment and books;
- (f) For Furniture-related procurements, catalogues/photographs of the type of wood to be used;
- (a) For E-Library, detailed specification/description of the items shall be provided with cost;
- (b) At least 70% of total allocation shall be used for the procurement of books and periodicals while the balance shall be for furniture and library equipment;
- (c) Beneficiary institutions shall show evidence of a functional and properly constituted Library Development Committee [LDC] which meets and makes recommendations to the head of institution on matters relating to the library;
- (d) Submission of the library Collection Development Policy [CDP] for the institution;
- (e) Submission of list of books to be procured shall be made based on the institution's CDP and guided by the TETFund template;
- (f) Submissions of other library resources, including tools and equipment to be procured shall be made in accordance with the TETFund template for acquisition of library resources;
- (g) All submissions shall be accompanied with the minutes (or decision extracts) of the meeting of the institution's LDC;
- (h) For electronic resources (e-Resources), the institution's electronic resources policy shall be submitted together with any request for acquisition of such resources; and
- (i) All proposals shall be submitted in hard and soft copies (flash drive). Advance copy may be sent to es@tetfund.gov.ng and ess@tetfund.gov.ng; and

704 – Non Admissible Items are as follows: *Non Admissible Items*

- (a) Once approval is granted for procurement of books and/or other library resources, substitutions and/or changes in the approved specifications and terms of acquisition shall not be entertained; and
- (b) Funds for library development intervention shall not be utilized for procurement of consumables or any other items outside the given approval;

Chapter 8

Guidelines for Accessing Academic Research Journal (ARJ)

- | | |
|---|---|
| 801 - The objective of this intervention is to support the establishment and/or publication of scholarly journals in the beneficiary institutions. | <i>Objective</i> |
| 802 - The disbursement of funds shall be in two tranches of 85% and 15%. | <i>Disbursement of funds</i> |
| 803 - The requirements for accessing funds are as follows <ul style="list-style-type: none"> (a) Cover letter (request for approval of proposal); (a) Bound copies of the last three (3) editions of the Journal (where it exists) or an Artist's impression of the Cover Page (if just being established); (b) Evidence of having in place, a properly composed editorial board with at least two-third of the members not in the employ of the beneficiary institution [provide list of members and their affiliation]; (c) Submission of a copy of the Guide to Authors, including editorial policy, detail house style [submission template] as well as copyright and permissions; (d) Submission of evidence of registration with relevant abstracting and indexing services; (e) Evidence of Registration of the Title with the National Library of Nigeria as an International Serial (i.e. ISSN); (f) Evidence of availability and accessibility of the journal to be supported on at least one major knowledge gateway; (g) Minutes of meeting of the Editorial Committee where journal was approved for funding; (i) Submission of a comprehensive proposal of the publication; (j) Request should not exceed 4,000 copies for maiden edition, and 3,000copies for subsequent edition; (k) Evidence of a functional and dynamic website for the journal to beshowcased, that can also be accessed via at least one major knowledge gateway; (l) Detailed Implementation Breakdown indicating the date of commencement and completion; (m) Detailed Cost breakdown to publish the Journal; (n) TETFund shall be acknowledged in the Journal as Sponsor; (o) Three (3) copies of each TETFund-funded edition shall be submitted to the Fund for records; (a) Funds allocated shall be used to establish at least two (2) Central and Multi-Disciplinary (as opposed to Faculty or Departmental) scholarly Journals; and (b) The funds shall not be utilized for furnishing of journal secretariat procurement of office equipment or any other expenditure outside that of the production of the journal itself. | <i>Requirements for accessing funds</i> |

Chapter 9

Institution Based Research

901 – The objective of Institution Based Research (IBR) is to promote researches among academics in public tertiary Institutions in Nigeria (Universities, Polytechnics and Colleges of Education) through the provision of yearly grants for this purpose *Objective*

902 - To be eligible for the award of the IBR grant, applicants shall fulfil the following: *Eligibility*

- i. the Lead Researcher shall reside in Nigeria;
- ii. be a full-time and confirmed academic staff of beneficiary institution;
- iii. demonstrate an independent capability to undertake and lead researches by submitting a coherent research proposal based on approved template accompanied with curriculum vitae;
- iv. co-investigators shall meet the requirements of the lead-researcher and should be able to take over from the lead-researcher if need be;
- v. the proposal in iii above shall pass through internal assessment process and be recommended by relevant research committees of the department and the institutions; and
- vi. a scholar shall not benefit from more than one IBR grant concurrently.

903 - i. Research proposals by eligible applicants shall be submitted to the institution's relevant committees through the departmental research committees; *Procedure for processing of Application*

ii. Recommendations from the institutions should be sent to the Fund accompanied with all relevant documentation and a cover letter signed by, or on behalf of, the head of the institution, stating:

- (a) The type of research (include a copy of the accepted proposal);
- (b) Whether individual or group (indicate the number of academic staff involved and their disciplinary backgrounds);
- (c) Research budget; and
- (d) Research timeline.

- iii. Submissions should be made in both hard and soft copy (on memory stick not CD-ROM). Advance copy may be sent to es@tetfund.gov.ng and ess@tetfund.gov.ng;
- iv. Minutes (or decision extracts) of the meeting of the relevant research committees of the institutions should accompany each submission from the beneficiary institutions;
- v. Decision of the Fund would be communicated to the institutions as well as principal researchers (lead researchers). And 60% of the grant would be disbursed as first tranche;
- vi. Disbursement of the 2nd tranche` of 40% is contingent upon submission of progress report by the researchers (via the beneficiary institution) as well as evidence of publication of at least one article in a relevant first quartile journal (Q1) or at least two articles in second quartile journals (Q2 journals);
- vii. The research funds will be central and competitive within the beneficiary institution. Selection shall be on merit, based on the strength and quality of individual or group proposals; and
- viii. TETFund should be acknowledged as the sponsor of the research in a footnote in the first page of a paper/monograph or as appropriate in a book/report.

- vi. Where a research is being pursued by an individual and the researcher becomes incapacitated, the grant shall be cancelled and the balance of the grant paid back into the institutions IBR Account; and
- vii. The grant is to cover researcher in all disciplines of any of the beneficiary institution.

904 - The maximum amount to be disbursed per research project is N2,000,000.00. The grant is to cover researches in all disciplines of any in the beneficiary institution. **Amount of Grant**

905 - Institution Based Research (IBR) proposal needs to have a detailed budget justification which demonstrates that the researcher has given a thorough and careful consideration of the cost of the study. The following should serve as a general guide for budget preparation to access the IBR Intervention funds: **Budgeting**

(a) **Personnel Cost**

- (i) Extant stipends and allowances for Research Assistants;
- (ii) Document the basis used for calculating the cost;
- (iii) Personnel cost shall be less than 10% of the total grant.

(b) **Supplies Expenses**

- (i) Only supplies that are directly relevant to the research plan;
- (ii) Explain in detail why specific supplies are needed;
- (iii) Do not request general office supplies or general laboratory supplies.

(c) **Equipment And Tests**

- (i) Explain the line items (why they are necessary); do not merely restate the proposed expenditure;
- (ii) Provide accurate price quotes for equipment;
- (iii) Provide sufficient details to justify rationale for acquiring the item under the proposed study;
- (iv) Explain why items are essential in relation to the aims and methodology of the study as well as meeting the goals of the study;
- (v) Articulate how the funds requested are reasonable to complete the research;
- (vi) Give accurate cost of running samples, conducting tests and analyses, where applicable (attach the advertised rates by the laboratory).

(d) **Transportation & Travels**

- (a) Request for reasonable amounts, showing the number of travels and cost;
- (b) State exactly which relevant academic meeting you plan to attend to present data;
- (c) Include number of people, number of days, purpose and location of travel with unit and cumulative cost;
- (d) Expenditure on travels shall not exceed 25% of the total budget.

(e) **Other Direct Cost**

- (i) Show the cost of Data collection and how this is arrived at.

(f) **Other Indirect Cost**

- (i) Publication and dissemination costs (give detail);
- (ii) Equipment maintenance and service contract (justify need); and
- (iii) Give detailed breakdown of each cost.

Chapter 10

Guidelines for Accessing Academic Manuscript into Book (AMB)

- 1001 The main objective of this intervention is to support scholars in beneficiary institutions to convert their manuscripts into books. *Objective*
- 1002 - For any manuscript to be eligible for support under this intervention; *Eligibility*
- (a) It shall be tertiary level text;
 - (b) written by a staff (or a group of staff) of beneficiary institution;
 - (c) be submitted to, and accepted by, an academic publishing house for the purpose of publishing; and
 - (d) Where contributors are from different institutions, the Lead Author's institution should be the one to forward the manuscript for funding.
- 1003 - (a) Manuscripts accepted by Academic Publishers shall be submitted to the Fund via the beneficiary institution together with: *Requirements for the Issuance of Approval-In-Principle (AIP)*
- i. Reports of Reviewers (editors);
 - ii. Notice of acceptance from the Publisher;
 - iii. Publisher's bill on an official invoice addressed to the beneficiary institution; and
 - iv. Recommendation note by the beneficiary institution; and
 - v. Resume(s) of the author(s).
- (b) After the internal vetting, disbursement would be made to the beneficiary institution in a single tranche;
 - (c) Payments to the publishers should be made directly by the beneficiary institution;
 - (d) The published books, with TETFund acknowledged on the cover page as sponsor, should be received by the beneficiary institution;
 - (e) Minutes of meeting of the Institution's Editorial Committee or its equivalent where submitted manuscript was approved for funding;
 - (f) Evidence of ISBN;
 - (g) Detailed Implementation Breakdown indicating the date of commencement and completion;
 - (h) As part of the retirement of the intervention, the following should be submitted to the Fund;
 - i. Ten (10) copies of the book;
 - ii. Evidence of legal deposit with National Library; and
 - iii. Evidence of payment to the publishers.
- 1004 - Beneficiaries are expected to optimize the use of funds bearing in mind the necessity to make high quality print as well as promote texts in disciplines. *Need for high quality print of books*
- 1005 - The total amount for the intervention shall be determined by the Fund which may vary from year to year. *Amount of Grant*
- 1006 - Beneficiary institutions shall not produce more than 2,500 copies of manuscripts.

Chapter 11

Guidelines for Accessing Funds for Academic Staff Training and Development (AST&D) Programme

1101-The Academic Staff Training & Development (AST&D) programme is an intervention carefully articulated to address prioritized academic training needs of beneficiary institutions by granting academic staff of beneficiary institutions the opportunity to further their studies by pursuing Masters and Doctorate degrees in either a foreign or local institution as well as the opportunity of conducting research (Bench work) in foreign Institutions/Laboratories only. This highly innovative Intervention programme of TETFund was designed to support public tertiary institutions to build capacity to enhance their global competitiveness. *Objective*

1102 - The programmes being supported under the AST&D programmes which should be recommended to the Fund are: *Programmes supported under the AST&D*

- (a) A Master degree (MA, MEd, MSc etc.) or Doctorate degree (PhD, DSc, DLitt. etc) at home or abroad;
- (b) A scholar pursuing a doctorate degree in Nigeria, to travel aboard for bench work for a period not exceeding twelve (12) months and not less than three (3) months provided the programme is science-based;
- (c) On no account should beneficiary institutions make recommendations for online or part-time Masters and PhD degree programmes.

1103 - Prospective TETFund scholars shall be guided by the following in the choice of universities for studies:

- (A) All applicants seeking for sponsorship to study at home (in Nigeria) shall note that:
 - i. Only Universities with National Universities Commission (NUC) approved graduate courses would be accepted in Nigeria; and
 - ii. Scholars would not be sponsored if they are to study at the University where they also work. Inbreeding will not be supported;
- (B) All applicants seeking for sponsorship to study abroad shall note that:
 - i. Public fund would only be expended to train Nigerian scholars in the top ranking Universities around the world;
 - ii. Choice of country of study shall be guided by the World University Ranking of Times Higher Education. Scholars should seek for admission in countries that have Universities ahead of the best university in Nigeria (based on the ranking of that year); and
 - iii. In those countries, scholars should be guided by the University league tables of the countries to ensure that they are seeking for placement in the top-of-the-league Universities.

Choice of Universities in Nigeria under the AST&D Programme

Choice of Universities abroad under the AST&D programme

Specifically,

- (a) Only Universities that are among the top 20 percent on the league tables of Universities in developed countries would be approved for the purpose of TETFund scholarship;
- (b) Only Universities that are among the top 10 percent on the league tables of Universities in developing countries that satisfy (b) above, would be approved for the purpose of TETFund AST&D scholarship; and
- (c) Change of Institution or course of study after the award of scholarship is not permissible.

Scholars found to have changed their course or institution of study would be asked to refund the scholarship and be barred from enjoying the Fund's support.

1104 - The AST&D allocation shall be disbursed as follows:

*Allocation
Structure under
the AST & D*

- (a) A maximum of 50% of allocation is to be spent on foreign scholarship;
- (b) A maximum of 10% of the allocation is to be spent on bench work;
- (c) At least 40% of the allocation is to be spent on sponsoring scholars in Nigerian Universities;
- (d) Local sponsorship for PhD in Science based discipline is N1,500,000.00per annum, while other discipline is N1,200,000.00 per annum; and
- (e) The sponsorship for Masters degree for science based disciplines is N1,500,000.00, while other discipline is N1,200,000.00.

1105 - To be eligible for TETFund scholarship under the AST&D intervention, a nominee shall:

*Eligibility under
the AST&D*

- (a) Be a full-time confirmed Academic Staff, working at and nominated by a beneficiary institution through the institution's AST&D Committee or Staff Development Committee as the case may be;
- (b) Have secured admission to pursue a full-time programme of study as specified under 10.3.0 above in any University that satisfies the prescribed guidelines above;
- (c) Have submitted current Admission Letter (with cost implication, if the programme is tenable in foreign universities/institutions);
- (d) Have completed TETFund AST&D Nomination Form duly signed by the Head of Department, Dean of Faculty and the Vice Chancellor or Rector or Provost of the beneficiary institution;
- (e) Have submitted his/her Curriculum Vitae;
- (f) Not be applying to study for a second Master degree or a second Doctorate degree;
- (a) Have submitted a duly completed, signed and stamped Bond Form with the beneficiary institution where he/she is an employee in the teaching profession of the institution;
- (h) Have submitted his/her Bank Details, i.e. Official Salary Pay Point;
- (i) A nominee for doctorate scholarship who has benefitted from the Fund's scholarship for Master Degree shall have lived the bond period of the Master degree before applying to be sponsored for the doctorate study;
- (j) Shall not be in receipt of any other scholarship; and
- (l) Shall provide evidence of medical fitness from a Public Hospital and not Health Centres.

1106 - The mode of sponsorship under the AST&D programmes shall be guided by the following:

*Mode of
Sponsorship
under the AST&D*

- (a) The mode of sponsorship and current worth of the scholarship (in Naira) for the respective programmes shall be as approved by the Board of Trustees from time to time;
- (b) All foreign programmes shall enjoy full sponsorship to cover Tuition Fees, Bench Work Fees, Living Expenses, Health Insurance and Passages, Educational Materials, Research Thesis/Dissertation and Study Tour for PhD only;
- (c) Variation of costs on Annual Tuition Fees Only may be granted, but subject to confirmation from the foreign university where the AST&D scholars are studying;
- (d) All submissions for AST&D sponsorship shall represent 60% for science and

technology based courses, while 40% to represent arts and social science courses;

1107 - The tenor of Scholarship are as follows:

- (a) All PhD programmes should not exceed 3 years anywhere in the world;
- (b) All Masters programmes should not exceed 2 years in Nigeria and 1 year in Europe and North America. However, Master's degree programmes in Malaysia, India, Taiwan, Thailand, and the United Arab Emirate could be for a maximum of 2 years;
- (c) The duration of Bench Work shall range from 3 months to a maximum of 1 year; and
- (d) Approval for the duration of studies will be based on the duration stipulated in the letter of admission.

Tenor of Scholarship

1108 - The following processes shall be observed by beneficiary institutions in accessing funds for AST&D programmes:

*Procedure for screening
Applications under the
AST&D Programme*

- (a) All submissions from beneficiary institutions in respect of recommendation for the utilization of the AST&D intervention shall be accompanied by the Minutes of meeting of the relevant Selection Committee (TETFund Interventions Implementation Committee or Academic Board Committee or Committee of Deans & Directors);
- (b) Submissions should not be made in piece-meal. Submissions shall be made at the beginning of each quarter of the year and at least 3 months to the deadline of registration;
- (c) All submissions shall be accompanied with supporting documents (Admission Letter, Completed TETFund Nomination Form, Resume of Applicant, Schedule of fees from the University, Bond Form, Medical Certificate & Bank Details);
- (d) All submissions must be accompanied with the following information:
 - i. Foreign beneficiary institution's Account Number;
 - ii. Foreign beneficiary institution's full address
 - iii. Beneficiary bank swift code;
 - iv. Beneficiary bank name;
 - v. Beneficiary bank address;
 - vi. Currency of payment;
 - vii. Payment details in full;
 - viii. Foreign beneficiary country code.
- (e) In addition to the hard copy, submissions shall be accompanied by a soft copy in a memory stick (not CD-ROM) prepared in MS-Excel in accordance with the approved template. Advance soft copy may also be sent to es@tetfund.gov.ng and astd@tetfund.gov.ng;
- (f) Approval shall be sought and obtained from the Fund before any scholar commences a programme. No request for re-imburement will be entertained on expenditure incurred by beneficiaries without prior approval by the Fund;
- (g) Requests for variation in the cost of sponsorship will not be entertained after approval has been granted and funds released to the beneficiary institutions;
- (h) On completion of the vetting process, the Fund would communicate approval or otherwise to the beneficiary institution as well as the individual scholars. Thereafter, successful scholars would be paid their living expenses through their institutions who would release them to commence their study fellowship;
- (i) Yearly progress reports on each scholar under the scheme should be provided to the Fund by all beneficiary institutions based on the approved reporting template. Failure to submit progress report will affect subsequent disbursements;

- (j) The tuition fees would be paid directly to the foreign institution by the Fund;
- (k) The living expenses of PhD scholars should be paid to the scholars account on annual basis after receiving satisfactory progress report;
- (c) All PhD dissertations of successful returnee scholars should be submitted to the Fund by the beneficiary institution in both soft (pdf format) and hard copies for consideration for publication by the Fund's Book Development Committee.
- (m) All PhD programmes should not exceed 3 years;
- (n) All Masters programmes should not exceed 2 years in Nigeria and 1 year in Europe and North America. However, Taiwan, Thailand and United Arab Emirate could be for a maximum of 2 years;
- (o) All successful nominees for sponsorship would be issued with a scholarship award letter through their institutions with their entitlements, fees and other conditions clearly spelt out there-in; and
- (p) Requests for variation in the cost of sponsorship will not be entertained after approval has been granted and funds released to the beneficiary institutions;

Chapter 12

Guidelines for Accessing Funds for Conference Attendance Programme

1201- The Conference Attendance (CA) Intervention Programme was conceived to grant both Academic and Non-Academic Staff members of beneficiary institutions the opportunity to attend local and international conferences organized by reputable professional bodies with a view to have first-hand, robust as well as rich international and local experience and exposure in their various areas of disciplines.

Objective

1202- For any conference to be qualified for the participation of Academic Staff under the TETFund Conference Attendance intervention. The following shall be justified;

Conditions for Accessing Funds for Conference Attendance Programme

- (a) It shall be an Academic Conference organized by academic institutions, learned society, and/or recognized and reputable professional bodies. Predatory conferences being organized by third party Predatory Conference Organizers (PCOs) shall not be recommended to the Fund;
- (b) The registration fee for the conference shall not exceed N100,000.00 (One Hundred Thousand Naira) for conferences in Nigeria, and \$500 (Five hundred US dollars) for conferences abroad;
- (c) The Fund shall prescribe admissible fees for conference from time to time through Circulars;
- (d) The duration of the conference shall not exceed five (5) days excluding the travelling days;
- (e) Not more than two (2) members of staff of a given institution shall attend the same conference;
- (f) Non-Academic Staff on the other hand can attend Workshops or Conferences but for a period not exceeding 5 days;
- (g) Academic and Non-Academic Staff of beneficiary institutions could attend group conferences or workshops as the case may be subject to the following:
 - i. Only a maximum of 7 Academic Staff of a department could attend a group conference (and not workshop) within a given intervention year;
 - ii. Non-Academic Staff could attend group workshops organized by recognized Public Institutions.

1203 - Beneficiary Institutions have a responsibility to draw the attention of their Staff to the prevalence of fraudulent conferences, scam conferences and predatory conferences organized by revenue-seeking companies and individuals to exploit researchers, especially from the third world.

Non-Admissible Conference

1204 - To be eligible for sponsorship under the TETFund Conference Attendance intervention, teaching and non-teaching Staff as the case may be:

Eligibility under the Conference Attendance

- (a) Shall be a full-time and confirmed Staff of a beneficiary institution;
- (b) Shall apply to attend and participate in an Academic Conference organized by academic institutions, Learned Science (regional, national or international one), and/or recognized professional bodies;
- (c) Shall have a paper accepted for presentation at the conference to be attended;
- (a) Staff previously sponsored by the Fund to attend and present paper at any conference shall present evidence of attendance and presentation [Certificate of Attendance, Conference Proceedings etc] before qualifying to be sponsored to attend another conference with TETFund support;
- (b) Any Staff that was previously sponsored by the Fund to attend and present a paper

- at an international conference shall present evidence of publishing at least one (1) article in any first quartile journal or two (2) articles in any second quartile journal before qualifying to be sponsored to attend another international conference;
- (c) Staff of beneficiary Institutions can only be sponsored to attend and present paper at an international conference once every two (2) years;
- (d) Principal Officers of beneficiary Institutions can be recommended to attend local or international conference once in three (3) years. All subsisting requirements under this guideline apply; and
- (e) Submission for Conference Attendance should indicate the present status and salary scale of attendees.

1205 - The requirements for accessing funds for Conference Attendance shall include the following:

- (a) Completed TETFund Institution Personnel Data Forms for Academic and Non-Academic Staff, i.e. TETF/IPD-CA/FORMAS and TETF/IPD-CA/FORMNAS;
- (b) Documentary evidence of the conference(s) to attend, including conference fees and conference date/duration;
- (c) All letters of invitation to conference shall come from registered and reputable organizations/institutions in the countries where the programmes are to be hosted that are recognized and certified as organizers for Conference/Seminar with fees clearly stated thereon, not 3rd party institutions/agents;
- (d) Submission for Conference Attendance should indicate the present status and grade level (GL) of the prospective Conference Attendance Nominee in the prescribed form;
- (e) Submission should indicate Department/Unit of Staff/Conference Attendee indicating academic and non-academic categories;
- (f) Submission should indicate respective budget/cost implication for each potential beneficiary;
- (g) All Conference Attendance nominations shall be based on a ratio of academic to non-academic staff. The ratio shall be determined from time to time by TETFund.

*Requirements for
Accessing
Conference
Attendance
Intervention*

1206 - The processes for accessing Conference Attendance intervention funds shall include the following:

- (a) All submissions from beneficiary institutions in respect of recommendations for the utilization of conference attendance intervention shall be accompanied by the minutes of meeting of the relevant Selection Committee [TETFund Interventions Implementation Committee or Academic Board Committee or Committee of Deans & Directors];
- (b) Submissions of recommendation for conference attendance should be received at the Fund at least two (2) months before the conference date;
- (c) Submissions should not be made in piece-meal. A maximum of three (3) submissions per allocation year should be made;
- (d) In addition to the hard copy, all submissions shall be accompanied with a soft copy in a memory stick (not CD-ROM) prepared in MS-Excel in accordance with the approved template. Advance soft copy could also be sent to es@tetfund.gov.ng and astd@tetfund.gov.ng;
- (e) On completion of the vetting process, the Fund would communicate approval or otherwise to the beneficiary institution;
- (f) The beneficiary institutions should release approved funds to successful staff on time to attend the conferences;
- (g) The beneficiary institution should submit two (2) copies of financial returns with

*Procedure for
Screening
Applications for
Conference
Attendance*

supporting documents to show evidence of release of funds to staff. Such documents include: payment vouchers, approved memos, copy of certificate of attendance (if any), cheque(s) issued or e-payment schedule and bank statement amongst others. These would also form the basis for clearance in order to qualify to access subsequent allocations from the Fund; and

- (h) No expenditure should be incurred on behalf of the Fund without its approval.

Chapter 13

Guidelines For Accessing Funds For Teaching Practice Programme

1301- The core objective of the Teaching Practice intervention is to support beneficiary institutions to be able to conduct the supervision of Teaching Practice effectively and efficiently. Trainee-teachers that are sent to Basic Education Schools for practical teaching experience need to be supervised by the lecturers to complete their professional teacher-training programme and as part of the requirement for the award of the National Certificate in Education (NCE).

Objective

1302 - To be able to access the Teaching Practice Intervention, a beneficiary institution shall fulfill the following:

*Requirements for
Accessing
Teaching Practice
Intervention*

- (a) Provide the Fund with a schedule indicating dates/periods and duration of teaching practice supervision for the intervention year;
- (b) Provide the Fund with the Names, Rank and Department of Academic Staff to be involved in the teaching practice supervision;
- (c) Provide the Fund with the names and addresses of all the basic education schools where the trainee-teachers to be supervised would be posted during the intervention year;
- (d) Provide the names and contact details of the Head Teachers (Headmasters, Principals etc) of the Basic Education Schools where the trainee-teachers to be supervised would be posted during the intervention year;
- (e) Provide detailed cost implication per supervision during the period of supervision;
- (f) Submission on Teaching Practice Supervision should be made twice within a given intervention year and not in piece-meal;
- (g) Provide completed TETFund Personnel Nomination Forms; and
- (h) Submission for Teaching Practice supervision shall be for Academic Staff supervising students on Teaching Practice who hold a permanent appointment in the Fund's beneficiary institutions. No Staff on temporary appointment should be eligible for teaching practice support from the Fund.

1303 - The process for accessing Teaching Practice Intervention funds to support the beneficiary institutions to conduct the supervision of trainee-teachers shall include the following:

*Procedure for
Screening
Applications for
Teaching Practice*

- (a) Beneficiary institutions should notify the Fund at least three (3) months before the commencement of teaching practice supervision to enable the Fund inspect and verify the teaching practice supervision exercise;
- (b) All Teaching Practice Supervision Submissions to the Fund shall be made twice within the intervention year. No piece-meal submission will be considered by the Fund;
- (c) All requests for procurement of teaching aids by beneficiary institutions shall be for Micro Teaching Laboratory equipment only. On no account should the fund be used for the purchase of motor vehicle, CCTVs, etc;
- (d) All benefitting institutions desirous of using its teaching practice allocation in a given year for procurement of Micro Teaching Laboratory Equipment shall access the 15% retained by the Fund after the initial 85% disbursement before requesting for any allocation in the subsequent year;
- (e) Provide detailed cost implication for the establishment or improvement of the micro teaching laboratory;
- (f) All submissions shall be made on the Fund's template for Teaching Practice and shall be in both hard and soft copies on a flash drive.

- Advance copy may be sent to es@tetfund.gov.ng and astd@tetfund.gov.ng; and
- (g) Annual Teaching Practice Report should be compiled and submitted to the Fund in accordance with the approved TETFund Teaching Practice template.

Chapter 14

Advocacy/Publicity of TETFund Projects

1401 - By the introduction of this intervention, the Fund intends that beneficiaries shall publicly showcase by advertisements, the products of TETFund's intervention funds from which the institution has benefitted over the years.

Objective

1402 - For accessing Advocacy/Publicity Fund, the beneficiary institution shall observe the following:

- (a) That the allocation is to be split into two parts of approximately 25% and 27%;
- (b) That 25% component shall be utilized for centre-spread advertisement in a widely-read National Newspaper, with pictures, project titles and names of beneficiary scholars of the Academic Staff Training and Development, Institution Based Research, Academic Manuscripts, Academic Research Journal and Conference Attendance Interventions;
- (c) That 75% component shall be utilized for producing a high quality print, bound in A4 booklet or magazine (non-spiral binding), titled as TETFund Intervention Projects, solely showcasing TETFund's intervention projects in the last 10 years. It should broadly include all aspects of our intervention – Annual and Special/High Impact Projects (where applicable). Also, significant Library intervention projects, Research endeavours sponsored by TETFund, Academic Staff Training and Development intervention beneficiaries, their course programme, institution of study, degree in view or obtained, year of intervention and course duration should be reflected in the publication. Photographs of the scholars should mandatorily be included in the publication;
- (d) That the publication shall as a matter of priority take iconic projects into consideration across board (Annual and Special), including equipment and purpose of intervention. The projects shall indicate cost, Faculty location, purpose, quantity, with High Definition (HD) colour photograph of the project. High quality print shall be ensured in this regards;
- (e) That brief statement on the impact of TETFund's intervention shall be carried in the publication narrating the pre-intervention condition and the post intervention status' it shall also include all aspects of TETFund's intervention from provision of facilities to training of manpower. The write up shall clearly state how the interventions have improved the institutions facilities for teaching, learning, research and ranking/accreditation. Furthermore, an articulation of the institutions future goals shall be highlighted with sustained interventions from the Fund;
- (f) That each beneficiary shall be required to produce 20 copies of the booklet, with 10 copies to be submitted to TETFund, while it retains the other 10 and ensure distribution to its proprietors and other relevant stakeholders it is affiliated to; and
- (g) That a dummy of the publication shall be forwarded to TETFund for vetting and approval. The dummy shall also include the Newspaper where the advert will be placed.

*Requirements for
Accessing the
Advocacy/
Publicity
Intervention*

1403 - Where in an intervention year, the focus by the Fund is for the production of compendium on TETFund Interventions the following shall be the guidelines:

- (i) The compendium should cover all the intervention lines as enumerated below:

- i) Programme Upgrade/Physical infrastructure (provision for Research Facilities);
 - ii) TETFund Project Maintenance;
 - iii) Entrepreneurship Centres (as applicable);
 - iv) Equipment Fabrication (as applicable);
 - v) Teaching Practice (as applicable);
 - vi) Library Intervention;
 - vii) Academic Staff Training & Development;
 - viii) Conference Attendance;
 - ix) Institution-Based Research;
 - x) Academic Research Journal; and
 - xi) Manuscript Development.
- (ii) It should have full High Definition (HD) colour photographs of all the projects which the Institution had benefitted, and should give such other information as project titles, project cost, Faculty location and purpose; lists of library books/equipment with cost; names of beneficiary scholars of the Academic Staff Training and Development (AST&D)/Conference Attendance with costs, lists of Institution-Based Research (IBR) projects with cost, Academic Manuscripts, and Academic Research Journals (ARJ) with cost.
- (iii) Format:
A dummy which should be a high quality print, bound in A4 booklet size 10 inches x 8 inches (260mm x 200mm) should be printed in full HD Colour and in 80 – 150g Art Paper.
- (iv) Title Cover/Content:
- The name of Institution and logo should be clearly stated at the Title Cover;
 - Title indicating the time frame is required. For instance, “Compendium of TETFund Intervention Projects: 1999 – 2015”;
 - TETFund logo should also be included;
 - There should also be a preface;
 - It should broadly include all aspects of interventions – Annual and Special/High Impacts Projects (where applicable). Also, significant Library Intervention projects, Research endeavours sponsored by TETFund, beneficiaries of Academic Staff Training and Development Intervention, their course programme, institution of study, degree in view or obtained, year of intervention and course duration should be reflected in the publication. Photographs of the scholars should mandatorily be included in the publication as well;
- (v) A brief statement on the impact of TETFund's Intervention should be carried in the publication narrating the pre-intervention condition and post intervention status. The write-up should clearly state how the intervention have improved the institution's facilities for teaching, learning, research and ranking/accreditation. Furthermore, an articulation of the institution's future goals should be highlighted with sustained interventions from the Fund;
- (vi) Each beneficiary shall be required to produce 20 copies of the booklet, with 10 copies to be submitted to TETFund, while it retains the other 10 and ensure distribution to its proprietors and other relevant stakeholders it is affiliated to;
- (vii) The arrangement should start with the latest intervention projects e.g. 2016, 2015, 2014, etc.
- (viii) A dummy of the publication which shall include pictures shall be forwarded to TETFund both in hard and soft copies for vetting and approval.

Chapter 15

Monitoring and Evaluation Requirements

1501 - The Fund is mandated by the TETFund Act to monitor and evaluate the execution of its projects for which intervention funds have been allocated to Public Tertiary Institutions in Nigeria.

Objective

1502 - **Monitoring of Projects covers the following interventions:**

- (a) Annual;
- (b) Library;
- (c) Entrepreneurship;
- (d) Fabrication;
- (e) AST&D; and
- (f) Financial Monitoring.

*Interventions
Monitored by the
Fund*

1503 - **The strategies employed during Monitoring and Evaluation exercise include:**

- i. Monitoring of projects with a view to determining and ensuring compliance with specifications/approvals from the Fund;
- ii. Ascertaining the level of implementation of the on-going projects for which funds had been released;
- iii. Ensuring that project funds are judiciously utilized, and thus achieving value for tax payer's money;
- iv. Determining the progress of projects implementation and Performance Evaluation;
- v. Addressing bottlenecks and delays in implementation;
- vi. Identifying the challenges facing the beneficiary institutions that are unable to complete their projects within the cycle limit; and
- vii. Examining to find if there are grey areas that will require the Fund's attention.

*Coverage for
Monitoring of
Projects*

(a) **Project/Programme Monitoring**

This includes regular, snap or general monitoring and evaluation, commissioning etc

*Project/Programme
Monitoring*

(b) **AST&D Monitoring**

This is the monitoring of scholars under the sponsorship of the AST&D programme. The essence is to ensure that beneficiary scholar undergo the studies in compliance with relevant guidelines and approvals.

*AST&D
Monitoring*

(c) **Financial Monitoring**

This involves an annual routine audit verification exercise carried out either by Audit Consultants appointed by the Fund, staff of the Fund and officers from the Office of the Auditor-General or Accountant-General of the Federation. Accounts and records on TETFund operations would be checked for compliance with financial and other Government regulations, deduction and remittance of due taxes and generally acceptable accounting and auditing standards. The Fund also carries out special audit verification on any of the intervention lines where necessary.

*Financial
Monitoring*

1504 - **The beneficiary institution shall provide the following:**

- (a) Programme of works as issued by individual contractors;
- (b) Letter confirming dates of commencement and completion of each project in the format shown below:

S/N	Project	Commencement Date	Completion Date
i			
ii			
iii			

- (c) Copy of each contractor's Performance Bond; and
- (d) Contract Bills of Quantities used for the award of each project in the intervention (as issued by the Contractor during tendering and at award).

1505 - The beneficiary institution shall provide the following:

- (a) Minutes of Monthly Site Meetings from commencement date to date of requesting for release;
- (b) progress photographs (in colour);
- (c) copies of consultant QS' Valuation Certificate; and
- (d) Copies of Consultant Architect's Interim Certificates.

Technical requirements for all intervention

1506 - The documents listed in Section 1505 (a) to (d) shall be forwarded to the Fund immediately the letter of 1st tranche is issued.

Technical requirements after release of 1st Tranche

1507 - Where applicable, the beneficiary Institution shall provide the following:

- (a) evidence of consultant civil/structural authorization to cast concrete elements -floor beams, columns, staircases, slabs and;
- (b) copy of civil/structural engineers certificate of supervision of structural and reinforced concrete works attesting to:
 - i. Quantity of reinforcement (verified with test result);
 - ii. Adequacy of spacing of reinforcement as observed on site during supervision;
 - iii. Adequacy of reinforcement;
 - iv. Quality of concrete mix (verified with cube test results);
 - v. Adequacy of concrete cover;
 - vi. Quality of formwork;
 - vii. Adequacy of duration for reinforced concrete to set and cure after casting;
 - viii. Adequacy/level of compliance with designed size specification of all concrete elements-slabs, columns, beams, staircases and lift walls; and
 - ix. Adequacy of steel roof sections-rafters, purlins, and stiffeners.

1508 - The beneficiary Institution shall provide the following documents for audit clearance:

- (a) Payment vouchers;
- (b) Financial returns;
- (c) Expenditure on projects;
- (d) Bank statement of account showing the lodgment of the 1st Tranche and the payments from it;
- (e) Bank reconciliation statement;
- (f) Progress report on TETFund form; and
- (g) Store receipt vouchers (where applicable in the case of procurement projects).

Financial Rendition Requirements for Audit Clearance

1509 - For the final release, the requirements highlighted in section 1505 (a to d) and section 1506 (a to d) shall apply, depending on the category of intervention.

Requirement for release of Final Tranche

Chapter 16

Finance and Payment Requirements

1601 - The objectives of this chapter is to clarify payment requirements for accessing Intervention Funds to make it easier for beneficiary institutions. The chapter also aims to ensure that disbursements to beneficiary institutions for TETFund projects are:

Objective

- (a) Received by the beneficiary institutions on time;
- (b) Transferred into the TETFund project bank account of the Beneficiary Institutions;
- (a) Distributed to and recorded in the Cash Book according to the projects/purpose of the fund;
- (d) Balance of each sub-Head are easily identified; and
- (e) E-payment rules are followed as stipulated in the extant rules and regulation.

1602 - In order to facilitate the smooth execution of yearly Interventions Projects/Programmes, funds disbursements is done after AIP has been granted and the due process requirements have satisfactorily taken place, the release of the funds shall be in two/three installment/tranches as follows:

Disbursement of funds

- (a) 1st Tranche - 50% of the allocation for construction related projects after reconciliation of the projects with TETF, issuance of AIP by the fund and observance of the Due Process of Advertisement, Pre-qualification, Tendering and Offer of Award by your institution.
- (b) 2nd Tranche - 35% after satisfactory utilization of the initial 50% released for construction.
- (c) 3rd Tranche - 15% upon satisfactory completion certificates, remitted to TETF, inscription to specification and inspection by the fund.

Please note that it is possible for the 1st and 2nd Tranches be combined for all items of procurement.

1603 - The following shall be the requirements for payment in respect of Annual and Library Interventions:-

(a) The First Tranche

- i. Approval-in-Principle;
- ii. Evidence of Due Process, the documentations of which shall contain the following;
- iii. Evidence of Advertisement of the projects;
- iv. Evidence of Pre-qualification;
- v. Evidence of Invitation to Tender;
- vi. Evidence of Opening of Tenders;
- vii. Copy of Attendance Register at the Opening of Tenders;
- viii. Bid Evaluation Documents – Tenders Analysis, Minutes of Tenders Board Meeting, Minutes of Approving Authority;
- ix. Letter of commitment to commence the projects immediately on release of 1st Tranche; and
- x. Programme of Works (endorsed by the Contractor and Institutions CEO).

*Requirements for
1st, 2nd and 3rd
Tranches Annual
and Library
Interventions*

(b) The Second Tranche ((To be submitted by beneficiaries in duplicate)

- i. Inspection Report by Officers of the Fund, confirming satisfactory progress of all approved projects;

*Requirements for
Second Tranche*

- ii. Issuance of a clearance certificate by the Internal Audit Unit of the Fund;
- iii. Issuance of Performance Certificate by Monitoring and Evaluation Department;
- iv. Copy of Due Process Certificate;
- v. Copies of Letters of Offer of Award of Contracts and Acceptance by contractors;
- vi. Copy of Advance Payment Bond (if given);
- vii. Copy of Performance Bond;
- viii. For Procurements – Local Purchase Order/Job Order;
- ix. Progress Report Forms;
- x. Progress Photographs;
- xi. Consultants' Interim Certificates (where applicable);
- xii. Stores Receipt Vouchers (SRVS);
- xiii. Payment Vouchers (PVS);
- xiv. Payment Receipts;
- xv. Current Bank Statement (Showing Lodgments & Withdrawals);
- xvi. Financial Returns on Projects (Form No. TETF/DF/IAU/FR/01);
- xvii. Expenditure on Projects (Form No. TETF/DF/IAU/FR/02);
- xviii. Bank Reconciliation Statement;
- xix. Evidence of Project Signboard to specification; and
- xx. Report of inspection by staff of the Departments of Project Monitoring Management and /or Education Support Services of the Fund.

(c) **The Third Tranche (To be submitted by beneficiaries in duplicate)**

*Requirements for
third tranche*

- i. Inspection Report by Officers of the Fund, confirming 100% completion of all approved projects;
- ii. Issuance of a Clearance Certificate by the Internal Audit Unit of the Fund;
- iii. Issuance of practical Completion Certificate by Monitoring and Evaluation Department;
- iv. Progress Report Forms.
- v. Progress photographs showing branding in line with TETFund's specification;
- vi. Consultants' Final Certificates (where applicable);
- vii. Evidence of Inscriptions on the projects;
- viii. Stores Receipt Vouchers (SRVS);
- ix. Payment Vouchers (PVS);
- x. Payment Receipts;
- xi. Current Bank Statement (Showing Lodgments & Withdrawals);
- xii. Financial Returns on Projects (Form No. TETF/DF/IAU/FR/01); and
- xiii. Expenditure on Projects Form (Form No. TETF/DE/IAU/FR/02)

1604 - The following points shall be noted in the operation of TETFund project funds:

- (a) Each beneficiary Institution is expected to open a dedicated bank account solely for TETFund projects to be separated from other accounts of the Institution. (E.g. University of Ilorin/TETFund ProjectAccounts);
- (b) Equally, the details of the bank account should be forwarded to TETFund office, such as the name of the Bank Account Number, Sort Code etc. With the introduction of E-payment any of the tranche released are transferred to the beneficiary Institution account and the desk officer is expected to obtain details of the purpose of the amount transferred to the account;
- (c) Email address of the Desk officer shall be forwarded to the TETFund office for any important information to be passed and especially forwarding the details of the purpose(s) of the fund released. The Desk officer is expected to check his/her mail

*Receipt
Procedures and
Banking System*

- every two day for any information that might be sent from TETFund office;
- (d) The Desk officer should obtain credit advice from the bank in respect of the allocation credit to the account for the purpose of raising receipt voucher for posting into the cash book;
 - (e) Allocations of funds to beneficiary institutions are communicated directly in writing and published on TETFund website for the information of beneficiary institution and the public at large;
 - (f) Under no circumstances should any transfer meant for beneficiary institutions are paid into individual name bank account without TETFund project account inclusive;
 - (g) In case the credit advices are sent by post to the Accounting officer he shall forward same to the Account Department/Bursary. The advice is immediately entered into the credit advice received register; and
 - (h) The Desk office is expected to promptly enter the credit advice into the cash book with receipt voucher of which the credit advice shall be the supporting document.

1605 - The following accounting books shall be kept by Beneficiaries:

- (a) Cash Book;
- (b) Control/Vote Book;
- (c) Payment Voucher Register;
- (d) Procurement Planning Committee Minutes;
- (e) Tender Board Minutes;
- (f) Bank mandates file;
- (g) Bank Statement file;
- (h) Bank Reconciliation Statement File;
- (i) Payment Voucher File;
- (j) Credit Advice File; and
- (k) Contract/Project Register.

*Type of
Accounting
Books/
Documents to be
Kept by
Beneficiaries*

1606 - It is mandatory that cash book shall be maintained to record the transaction of the allocation for the TETFund Projects.

- (a) Separate Cash Book for banking transaction on TETFund projects are kept by beneficiary institution distinctly from other cash books maintained by the institution;
- (b) All transactions through the dedicated TETFund Project Bank Account are captured in the TETFund project Cash Book;
- (c) All payment entries into the TETFund Project Cash Book are made from duly approved Payment Vouchers;
- (d) All entries into the TETFund Project Cash Book are coded according to their various TETFund Projects Accounting Codes;
- (e) All entries into the TETFund Project Cash Book are summarized and analyzed into the respective projects for posting into various project accounts in the project Ledger at the end of the month (or are captured simultaneously, real time, in various project accounts in the Project Ledger, in case of computerized accounting systems);
- (f) Upon receipt of credit advice in respect of disbursement received from the Fund are promptly debited into the dedicated TETFund cash Book and these should also be analyzed under the various project headings according to the Project Account Codes to which they relate;
- (g) Where counterpart funds are involved the institution is required to pay certain percentage of the total cost of the project, in that case, the Accounting officer shall

*Type of
Accounting
Books/
Documents to be
Kept by
Beneficiaries*

communicate to the Bursar the approved amount to be transferred to the TETFund Project Bank Account;

- (h) The Desk Officer shall ensure that the counterpart funds are lodged or transferred into the dedicated TETFund Project Bank Account and appropriate debit entries made in the TETFund project Cash Book. These should also be analyzed into the respective projects according to the Project Account Codes to which they relate;
- (i) The Desk Officer shall ensure that all duly approved payment vouchers for which mandates have been duly issued and signed by the authorized signatories are credited into the TETFund Project Cash Book and are properly analyzed into the respective projects according to the project Account codes to which they relate;
- (j) The Desk Officer shall ensure that all entries into the TETFund Project Cash book are balanced, ruled off and summarized monthly under each project before being posted into the respective project account in the Project ledger; and
- (k) The Desk Officer shall sign the cash book at the end of every month. He shall append his signature as a certification of the correctness of the entries and balance. The cash book will be supported by a balance statement as shown below:

Opening balance i.e the closing balance		₦
The previous month		xxxxxxx
Add: Total receipts for the month		xxxxxxx
Deduct: Total payments for the month	xxxxxxx	
Closing balance	xxxxxxx	

1607 - Specimen of debit side of the cash

*Specimen of debit
Side of the Cash
Book*

DATE	RECEIPT/CREDIT ADVICE NO.	DESCRIPTION	AMOUNT

1608 -SPECIMEN OF CREDIT SIDE OF THE CASH BOOK

	PV. No.	Project Code	Bank Mandate No.	Payee	Description	Amount

1609 - It is compulsory for the Desk Officer to update the Cash Book once the allocation is received. In cases where credit advice is not given, photocopy of the Bank Statement and the page where the allocation sent are reflected should be used to raise the receipt voucher to update the cash Book. Under the description you can just write "From TETFund" and record the amount. The date recorded or the date of payment should be stated.

*Need to update
cash book*

1610 - The payment voucher should be serial, the project code or the sub-head on the payment voucher should be indicated on the Cash Book. The Bank mandate number shall be stated on the cash Book and the name on the mandate should correspond with the payee. The purpose of the payment which is the description should - be clearly stated. The net amount paid should be stated on the amount column.

*Details required
in cash books*

1611 - In September 2008, Federal Government of Nigeria directed that as from 1st January, 2009 Bank Mandates all forms of payment from all Government funds will be effected through the Banks electronically. The statement was consequently supported with Federal Treasury Circular Ref. No. payment TRY/A8&B8/2008 dated 22nd October 2008 issued by the Accountant-General of the Federation.

*Bank Mandates
schedule and e-
payment
Procedures*

1612 - Commencing from 1st January, 2009, all organs of Government, Ministries, departments and Agencies shall stop using cheques to make payment to contractors. Government Contractors shall indicate their bank accounts' particulars with commercial Banks on the invoice submitted for payment under their corporate seal.

*Embargo on use
of cheques to
make payments*

1613 - Mandates containing details of payment shall be issued to Banks Instructing them to pay into the contractor's designated bank Accounts the net proceeds of the contract sum. In addition, for the existing monthly financial returns, every organization of Government MDAS shall forward copies of mandates issued to the office of the accountant-General of the Federation. Henceforth all employees of the Federal Government of Nigeria shall each open an account with a commercial bank in to which all payment due to him/her shall be paid. On no account should central pay officers (CPO) collect cash from the bank for the purpose of disbursement to any Government Officer.

*Mandates to
Banks*

1614 - E- Payment is an electronic payment which is the application of electronic means in the financial interaction between the customer(s) and the bank(s). E-payment is a subset of E-Governance which is any fund of non - cash payment that does not involve a paper cheque. It is the application of electronic process in the settlement of financial transactions between Government and Businesses through the use of computer system and communication facilities without manual interventions. It entails a cashless, online, real time banking system which eliminate the use of cheque books and bank cheque. When it comes to payment options, electronic payment is most convenient. You don't have to write a cheque, swipe a credit card or handle any paper money: all you have to do is enter some information into your web browser and click your mouse.

*Definition of e-
Payment*

*Benefit of e-
payment*

1615 - Information in the mandate schedule forwarded to the Bank should contain the following:

- (a) Unique Mandate Number;
- (b) Payment voucher Number;
- (c) Beneficiaries Number;
- (d) Bank Account Number;
- (e) Date;
- (f) Name of the Bank;
- (g) Sort Code;
- (h) Amount (in figure & Words);
- (i) Purpose of payment; and
- (j) Names & Thumb print of the signatories.

*Information
Required to effect
Payment*

1616 – The Benefits of e-payment are as follows:

- (a) It eliminates unacceptable delay in the payment to government Contractors;
- (a) It fast tract the process of implementation of Government activities and remove unnecessary bottlenecks and abuses in the use of cheque and cash;
- (b) It facilitates audit trails of all payments to the relevant Bank Account of individuals or companies that paid or received the funds;
- (c) It is convenient for the customer;
- (d) Status of all payments can be monitored on-line real time via Internet Banking;

*Benefits of the e-
payment*

- (f) It enhances transparency and accountability; and
- (g) A stating point towards achieving a cashless society.

1617 - This is a Bank account opened on behalf of the agency for its departmental imprest. The Staff responsible for managing the account are introduced by the Agency to the bank authorizing such officer as signatory to the account for office use. The account is domicile in the name of the Agency/the name of the nominated signatory. The office has a total control on the account and can call for its statement at her discretion. In case of any eventuality, the office writes to the bank for further directives in the interest of the public.

*Use of
Operational
Account*

1618 - (a) It is compulsory for the Desk officer to prepare bank reconciliation statement of the TETFund project account i.e. reconciling the cash book balance with the Bank balance at the end of each month. Unapplied mandates after six months should be written back in the cash book.

*Bank
Reconciliation
Statement*

1619 - Unapplied mandates are those names on the mandates schedules to the bank that were not paid due to one reason(s) or the other.

*Unapplied
mandates*

- (b) Charges on the bank statement made by the bank are checked for authenticity and correctness, before being posted to the TETFund Project Cash Book.
- (c) Discrepancies in the bank statement are taken up in writing to the bank and effectively followed up until reversed by the Bank, with an advice to that effect.
- (a) Prompt action are always taken to obtain bank advices to confirm the various entries in the bank statement as the effectiveness of bank reconciliation statement lies in the prompt clearance of outstanding items. Such advices file and a copy attached to the entry.

- 1620 - (a) The Desk officer should ensure that Bank statement is collected from the bank within the first five working days after the month end;
- (b) Cross check that the opening balance on the current bank statement agrees with the closing balance in the previous month's statement. The two shall agree or the difference taken up with the bank;
- (c) In case the bank statement contain transactions that split over after the 30th of the month, a red biro should be used to rule exactly the last working date of the month he intent to carry out the Bank reconciliation. This action will prevent him/her not to pick transactions on the bank statement after the end of the month; and
- (d) The un-cleared items in the last month reconciliation schedules should be treated first. The schedules are:-

*Practical
Approach to
Reconciling the
Bank Statement
with the TETFund
Project Cash
Book balance.*

- i. Schedule "A" - Unapplied mandate or un-presented cheques.
 - a. Lists out the unapplied items from the mandate that have not been paid;
- ii. Schedule "B" - Credit in Bank not in cash book: These are direct payment made either by the student or other person that the teller had not been presented for official receipt and record in the Cash Book;
- iii. Schedule "C" Uncredited Lodgment: These are lodgment made to the bank which does not reflect in the Bank statement. Date of lodgment should be noted, because most of the lodgments are automatic, where it is not so, investigation shall be made;
- iv. Schedule "D" Debit in Bank not in Cash Book; Generally any amount

Though COT is one of the items in these categories, the correctness of the C.O.T still need to be confirmed;

- v. All the items in the schedule shall be ticked into the current Bank statement and extract out others that have not been reflected in each schedule;
- vi. Debit entries in the bank statement are ticked against the credit entries in the TETFund Project Cash Book;
- vii. Credit entries in the bank statement are ticked against the debit entries in the TETFund Project Cash Book; and
- viii. The un-ticked debit and credit entries in the bank statement and un-ticked debit and credit entries in the TETFund Project Cash Book are listed out into the schedule each belongs or fall into e.g Unapplied items in the mandate that have been credited in the TETFund Project Cash Book which has not been paid by the Bank will fall into schedule "A" unapplied mandates. (Former Un-presented cheques).

1622 - Schedule 'A' Unapplied Mandates

Date	Mandate No	Description	Amount (N)	Remarks
2/3/2010	CAP/Uni/Ilorin/2/2010	Olusola A.A.	230,000	
2/3/2010	CAP/Uni/Ilorin/2/2010	Ajayi S.A.	40,000	
Total			270,000.00	

Format of
Schedules
A - D

Schedule 'B' Credit in Bank Not In Cash Book

Date	Teller No.	Description	Amount N	Remarks
5/7/2010	74750	A.O. AJAYI	5000.00	
10/7/2010	74789	G.O. Ogunsola	5000.00	
15/7/2010	Trf from TETFund	1st Tranche	5,000.000.00	
Total			5,010,000.00	

Schedule 'C' Unaccredited Lodgment

Date	Receipt No.	Description	Amount (N)
4/7/2010	47470	E.O. Mary	50,000.00
8/7/2010	47480	B. Gbenga	100,000.00
Total			150,000.00

Schedule 'D' Debit in Bank not in Cash book

Date	Mandate No.	Description	Amount (N)
20/7/2010	Transfer	F.O. Banni	500,000.00
21/7/2010	Charges	COT	5,000.00
23/7/2010	"	B.O. Sola	100,000.00
24/7/2010	"	VAT	5,000.00
25/7/2010	"	Cheque Book Charges	10,000.00
Total			615,000.00

- (a) The list of un-ticked debit entries in the bank statement shall consist of the following:-
 - i. Charges in the bank statement not taken up in the TETFund Project Cash Book;
 - ii. Wrong debit entries by the bank (if any), to be taken up in writing till reversed by the bank. E.g. cheque books charges cannot be, as there has not been any cheque in use in the era of E-payment. Cheque book charges are wrong debit;
- (b) The list of un-ticked credit entries in the bank statement shall consist the following:-

- i. Direct transfer from TETFund for which the beneficiary is yet to receive an advice;
 - ii. Direct payment of school fee which the student had not presented the teller at Bursary for official receipt;
 - iii. Wrong credit entries by the bank;
- (c) The list of un-ticked debit entries in the TETFund project Cash Book shall include:
- i. Lodgments made into the bank but which were not reflected in the bank statement;
- (d) The list of un-ticked credit entries in the TETFund project Cash Book would also include:
- i. Unapplied mandate i.e these names in the mandate that were not yet paid by the bank or returns mandates.

1622 - The aim of this chapter is to ensure that:-

*Expenditure
Control and
Documentation*

- (a) Payments out of dedicated TETFund Project Accounts of beneficiary Institutions are payments duly authorized for the purposes of executing TETFund Projects;
- (b) Funds meant for TETFund projects are not diverted under any guise, for purposes other than that for which they were duly disbursed by TETFund, based on the beneficiary Institutions proposals duly approved by the Board of Trustees of the TETFund in accordance with the TETFund Act; and
- (c) TETFund Project funds are exclusively used in pursuant of execution of approved TETFund Projects and are properly accounted for by the beneficiary Institutions in line with Public Sector Accounting, the Federal Procurement Act 2007, and extant Circulars.

- 1623 - (a) Payments on account of TETFund projects in beneficiary institutions shall be made on the authority of the Accounting Officers of the respective institutions, who shall ensure that such payments are necessarily and exclusively incurred in pursuant of the execution of the TETFund projects in their institutions;
- (b) Payments on all TETFund projects/project accounts shall be domiciled in the bursary department, accounts department or the department responsible for payment of the beneficiary institution's normal operations. While separate books are maintained, approval procedure shall not deviate from the institutions normal approval procedure approved by the authority of the institution for its day to day operations, observing normal approval limits and signature categories Example: If 2 or 3 signatories are responsible for certain level of expenditure for the normal operation of the level of expenditure for the normal operation of the institutions, then that should apply to the TETFund project account operations;
- (d) Where the Accounting Officer delegates this responsibility to any other Official of the institution, the Accounting Officer is primarily responsible for the conduct of such an official in the proper discharge of such duties;
- (d) The Accounting Officer shall also ensure that only competent officers are authorized to sign payment vouchers for payments on TETFund project account;
- (e) The signature of the Accounting Officer or of someone delegated by him/her certifies to the accuracy of every detail on the voucher. He shall therefore be held responsible that the services specified have been duly performed; the prices charged are either according to contracts or approved scales, or fair and reasonable according to local rates. Ensure authority has been obtained as quoted, the computations and castings have been verified and are arithmetically correct, the

*Expenditure
Control*

persons named in the vouchers are those entitled to receive payment, and stores purchased have been duly taken charge or correctly issued for immediate consumption if they are expendable, in line with extant regulation;

- (f) Where a contract involves supplies of goods or work done, there will be attached to the voucher a certificate that the payments are in accordance with terms of the contract agreement;
 - (i) That as regards supplies, the articles have been received in the store by issuance of SRV or GRN;
 - i. In the case of work, a completion certificate shall be issued by a competent authority e.g Engineer (Surveyor/Architect etc);
- (g) In the case of payment on account, no money will be claimed other than the cost of work certified to have been performed but where payments are to be made in advance, Advance Payment Guarantee shall be obtained by the contractor from a reputable bank. Advance payment shall be for a maximum of 15% of total contract value; and
- (h) If a deduction is made from the amount payable on a contract in respect of a penalty or fine, it is only the net sum that will be paid and charged to the TETFund Project Account.

- 1624 - (a) All payments shall be made with duly approved Payment Vouchers made out in favor of the person or persons to whom the money is actually due. Under no circumstances should E-payment schedule issued without a payment voucher; *Payment Procedures*
- (b) In the case of payment for a duly approved contract for construction, the following documents should be attached to the payment voucher:
 - i. Contractor's invoice for payment or a letter of request on the firm's letterhead;
 - ii. Award letter and Contract agreement;
 - ii. Valuation certificate for work done duly certified by the officer in charge of works or the supervising engineer;
 - iii. Minutes of Tender's Board or Tenders Committee whichever is applicable;
 - (c) In the case of Supplies and Services, the payment Voucher shall be supported with relevant documents such as:
 - i. Local Purchase Orders/Jobs orders;
 - ii. Supplier's Invoice;
 - iii. Approval for payment from the Accounting Officer;
 - vi. Stores documents such as signed way bill(s) and Stores Received Vouchers, etc;
 - (d) The Officer controlling expenditure shall check:
 - i. In the case of supplies, the supplier's invoice against the documents received from stores i.e signed way bill, copy of job Order/LPO, duly signed store received voucher, and also the accuracy of the casting on each of the documents;
 - ii. In the case of contracts for construction works, the certificate of valuation, contractor's invoice, award letter, contract agreement and approval for payment from the Accounting Officer;
 - iv. If found correct the officer controlling expenditure will pass the documents to the Officer raising payment voucher.
 - v. Once the voucher is raised, it is entered into the Vote book, passed for checking and payments after the Officer in charge of the vote has signed the payment voucher and stamped all the documents "ENTERED IN THE VOTE

- BOOK" as contained in section 407 of the Financial Regulations.
- vi. In case of 15% mobilization is to be paid, there shall be guarantee Bond from the bank. The Bond should be unconditional. The procurement officer and the Legal unit should read the bond very well to ensure that it is Unconditional Bond. i.e the Bond should cover the amount advance and should be until the amount has been fully recovered.

1625 The following particulars, as may be applicable, shall be given on the vouchers:

*Payment Voucher
Details*

- (a) Reference to contracts and details of any previous payment(s) under such contracts;
- (b) The contract sum shall be indicated when part payment is being paid;
- (c) Only the originals of LPO, Invoice and other documents shall be used to support vouchers;
- (d) Separate vouchers shall be raised for separate payment items and for different services;
- (e) Vouchers shall be made out either in ink, ball pens or shall be typed/written. On no account shall vouchers be written in pencil or in an erasable ink. All copies shall be legible and the totals shall be written both in figures and words;
- (f) No erasure of any kind, whether in typescript or manuscript or the use of correcting fluid shall be allowed? Alterations to the amount of a voucher whether in words or figure are not allowed? A new voucher shall be prepared where necessary. Any other alteration shall be supported by the full signature of the officer certifying the voucher, or if the alteration is in the receipt, of the payee;
- (g) Officer controlling payment vouchers in respect of TETFund projects accounts shall maintain a payment voucher register, as shown below:

<i>S/No.</i>	<i>Date</i>	<i>PV. No</i>	<i>Description</i>	<i>Amount N</i>	<i>Signature</i>

- (h) Only originals of payment vouchers shall be signed in full in ink or ball pens by the certifying officer and the payee. Copies shall be initialed or stamped;
- (i) All payment vouchers shall be passed to the Internal Auditor for vetting to ensure that all the requirements for payment have been met before being stamped "Checked and passed for payment on TETFund Project Account" with the signature of the Internal Auditor;
- (j) The Bursar may not make payment against a voucher unless the following conditions have been satisfied:
 - i. It is certified for payment by the officer who is authorized to do so;
 - ii. It is stamped "Checked and passed for payment on TETFund Project Account", and is duly signed to that effect by the Internal Auditor in the appropriate place on the voucher;
 - iii. It is not more than three months since the voucher was signed by the officer controlling expenditure;
 - iv. It is accompanied by a certificate that the voucher has been entered in the Vote Book & signed by the officer controlling the vote;
- (k) Payments shall be made only to the persons named in the vouchers or their properly authorized representatives. Paying officers shall satisfy themselves that the person claiming the payment is the person authorized to receive the amount

and it is the duty of the beneficiary institution's authorized representative to furnish proof of identity required;

- (l) Payments to firms shall be made only by e-payment Transfer in favour of the firm. For the purposes of payment the firms shall forward the bank details, Account Number, Bank Name sort code to the Institution;
- (m) When a payment to a firm is in doubt due to loss of relevant documents e.g. payment voucher and investigation has revealed no payment had been made to the firm, the payee shall be made to issue a certificate of indemnity to indemnify the beneficiary institution/against double payment at a later date;
- (n) All payments to the public should be made by E-payment Transfer to the beneficiary's Account;
- (o) Immediately after payment is made, the paying officer shall stamp the original voucher and all copies, all invoices, or other supporting documents "PAID";
- (p) Where a payment voucher is reported lost, prompt investigation shall be made. If a lost or fraud has occurred, action will be taken in accordance with Chapter 25 of the Financial Regulations. Where the Accounting Officer is satisfied that no loss or fraud has taken place he will submit a report on the circumstances of the loss of the voucher to the Trustees of the Fund. The report will be accompanied by a copy of the voucher with following certificate thereon signed by the authorizing officer that:

I am the officer:

- i. who signed the original voucher
- ii. now controlling TETFund Project Fund

And I certify that to the best of my knowledge and belief this is the true copy of the original voucher and that no fraud has been perpetrated. The Trustees will consider the circumstances of the case and rule whether the copy voucher is admissible to support the accounts.

- iii. Whichever is inapplicable to be deleted?

- (g) Receipts given on payment vouchers are liable to stamp duty in accordance with the stamp duties ordinance (Stamp Duties Act CAP 411).

1626 - A payment voucher is documentary evidence used to discharge obligation through disbursement of money. It is the evidence that the obligation for services rendered has been discharged. This evidence is available for future reference, accounting and auditing purposes. The specimen of the payment voucher is in Appendix 24.

*Definition of
Payment Voucher*

- 1627 - (a) There shall be an Instruction from the appropriate officer in form of minutes before a payment voucher can be raised. There shall be a request for any payment directed to the approving officer that would authorize the payment;
- (b) The officer shall ensure that the requests made are correctly chargeable to the TETFund Project Vote from which it is to be paid;
- (c) Ensure that funds are actually available to meet the expenditure and where the payment is an advance, ensure the rule guiding the type of the Advance is followed and to ensure that the recipient is qualified for such payment;
- (d) When all the above have been confirmed, the voucher can then be raised on appropriate payment voucher;
- (e) The voucher should be allocated a number through the payment voucher register;
- (f) The voucher should be entered into the Vote Book or Control Ledger;
- (g) The voucher certificate should then be signed by officers that

*Procedure for the
Preparation of
Vouchers*

- Participated in the preparation of the voucher, under Certification on the payment voucher;
- (h) The voucher is then forwarded to the checking Section which is solely responsible for the checking and passing of payment voucher under a covering voucher schedule prepared in a serial order from where it will be passed to the Internal Audit Section, if found to be in order;
 - (i) The Internal Audit will carry out its own exercise on the vouchers, by cancelling all the attached documents to avoid re-use and forward same through a schedule to the Central Pay Office for payment;
 - (j) The voucher would then be entered in the TETFund Project Cash Book where payment voucher will be allocated if is different from the department number allocated initially;
 - (k) Bank mandate will be issued where the particulars on the voucher will be entered such as; The name of the beneficiary, Name of the Bank, Account Number Branch, Sort Code Amount and purpose of the payment;
 - (l) After the mandates have been signed and thumb printed this will be forwarded to the bank for payment to the various Account Numbers indicated on the mandates;
 - (m) The mandate number and date will be indicated on the payment voucher for easy reference; and
 - (n) The mandate are file in a file jacket serially monthly.

1628 - Payment Voucher Register shall be maintained to control the payment voucher numbering in respect of TETFund Project Account.

Payment Voucher Register

Note also that it is possible to have the same payment voucher number with that of the Project Cash Book.

Date	PV No.	Description	Amount N	Signature

1629 - There are two major type of Advance in Public Service:

Cash Advances

- (a) Personal Advance: - This is advance or cash loans granted to individual officers in the employment of the Federal Government of Nigeria. The advance is personal to the officer and is to be repaid to chest by the officer, example of such advance are Rent Advance, Salary advance motor vehicle Advance, Housing loan. There are laid down rules and procedures in granting each of the personal Advances;
- (b) Advance Non Personal: - This is advance granted to an officer in his capacity to enable him carry out some programme on behalf of Government. Advance non-personal is also divided into two parts *Cash Advance to purchase items for the Agency *Cash Advance to carry out a programme on behalf of the Agency;

1630 - Cash Advance to purchase items for the organization should not exceed N200, 000. 00 any amount exceed the N200, 000. 00 should be contracted out Circular No. TRY/A2 & B2/2009 OAGF/CAP/026/V dated 24th March 2009 paragraph 3;

Financial limit for Cash Advances

1631 - Cash Advance to carryout programme on behalf of the Agency such a retreat in another state for two or three days, According to FR 1402(iii) in the disbursement of the funds Advance non personal for project/special programme, the leader of the project/special programme shall be the Accounting officer and shall approve all payments, while an Accountant of an appropriate grade shall attached to each project/special program and have responsibility for the disbursements as well as retirements of the Non-Personal Advances;

Officer responsible for handling cash advances

- a) The voucher relating to advance shall indicate Name/Designations of officer, the nature of the advance, the terms of recovery and the purpose of the Advance;
- b) There shall be advance Account records maintained in all Agency to record advances granted and all the retirement/recoveries made; and
- c) In line with FR 1404 (iii) the officer responsible for the advances account record shall examine such records each month and bring to the notice of the Accounting officer any item which are overdue for retirement or settlement.

1632 - All Cash Advances should be retired through Journal vouchers. Retirement shall be in writing given details of how the advance collected are spent with the receipt mark an Annexure to the report. The initial memo requesting for the Advance should be attached to the retirement particulars to ensure that the purpose of the Advance is complied with. Please note that submission cash receipt only has not made you retired the advance. Remember an application was made when the Advance was granted, therefore there shall also be a memo stating how the amount granted was expended with receipts attached as annexure.

Cash Advance
Retirement

Chapter 17

Audit Requirements and Financial Returns

1701 - The Internal Audit Unit (IAU) duties in the processing of beneficiaries' payments after the first (1st) tranche actually start from request by the beneficiaries for the second (2nd) and final tranches. However, the following are basic requirements of the IAU for the processing of the 2nd and 3rd tranche disbursements for beneficiaries:

Requirements for processing 2nd and 3rd tranche disbursements

- (a) Dedicated Bank Statement solely for TETFund showing evidence of all lodgements and all payments there from, essentially for projects being retired, i.e. Normal Intervention, Library Intervention, High Impact or Special Projects as the case may be;
- (b) E-Payment schedules in line with the Federal Government policy;
- (c) Payment Vouchers with supporting documents such as necessary approvals by the authorities of the benefitting institutions, Advance Payment Guarantees, Contract Agreements, Receipts from Payees, etc;
- (d) Evidence of deduction and remittance of taxes to the relevant Revenue body;
- (a) Copies of Store Receipt Vouchers and Store Issue Vouchers and Invoices for items procured;
- (b) Copies of Valuation/Payment Certificates as issued by the consultants (where applicable);
- (g) Returns on Expenditure Form (Form No. TETF/DF/IAU/FR/02);
- (h) Bank Reconciliation Statement;
- (i) Financial Returns Form (Form No. TETF/DF/IAU/FR/01);
- (J) General overall progress of work achieved by the beneficiary on the initial release, which shall be determined by comparing the amount disbursed to payments made to the beneficiaries' contractors;
- (k), Clear coloured pictures of the project(s), certified by the institution; and
- (l) Where funds have been utilized for items outside the approved projects or any of the above documents is not made available, Audit Clearance for further disbursements will not be issued.

1702 - Physical Infrastructure Projects

Audit Check-List for Physical Infrastructure projects

- i. Financial Returns on Project (Form 01)
- ii. Expenditure on Projects Form (Form 02)
- iii. Approval-In-Principle
- iv. Disbursement Letter
- vi. Contractor's Award Letter/Request for Payment
- vii. Bank Statement
- viii. Payment Vouchers
- ix. E-Payment Mandate
- x. Store Received Vouchers for all Procurements made
- xi. Evidence of Tax Deduction/Remittance
- xii. Clear coloured pictures of the project(s), certified by the institution.

1703. AST&D Conference Attendance

Audit Check-List for AST&D and Conference Attendance

- i. Admission Letter
- ii. Scholar's Identity Card
- l. Nomination List of Candidate from Beneficiary Institution Submitted to TETFUND
- iv. Approval- In- Principle

- v. Disbursement Letter
- vi. Bank Statement
- vii. E-Payment Schedule
- i. Evidence of Payment made to Scholar by the Institution (Payment Voucher)
- ix. Scholar's Passport Data Page (If Foreign)
- x. Copy of Visa
- xi. Domiciliary account for AST&D
- xii. List of conference attended, by whom or amount paid
- xiii. Certificate of Participation (Conference)

*Audit Check-List
for Research*

1704 Research Project

- i. Annexure Form 1
- ii. Lead Research Form
- iii. Bank Statement
- iv. Payment Vouchers
- v. E-payment Schedule
- vi. Approval-In Principle
- vii. Disbursement Letter

1705. Teaching Practice

- i. Teaching Practice Form
- ii. Bank Statement
- iii. Payment vouchers
- iv. E-Payment Schedule
- i. Approval-In-Principle
- ii. List of staff on Teaching Practice and amount paid to them.

*Audit Check-List
for Teaching
Practice*

1706 TETFund will periodically carry out Financial Monitoring. This involves special financial auditing either by Audit Consultants appointed by the Fund, Staff of the Fund; any interested Stakeholders, as well as the Fund's retained External Auditors. They would usually examine the TETFund-dedicated accounts opened and operated by beneficiaries of TETFund intervention funds.

*Financial
Monitoring*

1707 This section specifies the reports expected from beneficiary Institutions by the Fund, quarterly and annually to ensure that:

*Expected
Financial Returns
and Reports*

- (a) The TETFund is updated regularly on the state of its projects in beneficiary Institutions.
- (b) TETFund is in position to initiate timely corrective measures to ensure increasingly more effective impact of the interventions in the beneficiary Institutions.

1708 The following reports are to be submitted at the end of each quarter.

- (a) **Summary Report:**
This report gives the summary of the financial position of each intervention project in the beneficiary Institution. The specimen of the form is in appendix
- (b) **Expenditure Return:**
This is a report of the breakdown of expenditures in each project account. It also serve as a schedule to the Financial returns as it provides details of amounts paid to contractors on the project.
- (c) **Bank Reconciliation Statement:**
Bank Reconciliation Statement is also accompanied with Bank statements for the months under view which can also include all the schedules to ascertain the correctness of the balance in the project account as reported.

*Financial Returns
Summary Report*

*Expenditure
Return*

*Bank
Reconciliation
Statement*

(d) **Fund/Project Reconciliation Returns:**

This returns is to enable TETFund confirm that schedule of all remittances to the beneficiary Institutions were received and properly accounted for in addition, project fund balance are timely represented by the amount of available funds in the beneficiary Institution's bank account.

*Funds/Project
Reconciliation
Return*

(e) **VAT & WHT Returns:**

Schedule of VAT & WHT deductions made in the quarter and the amount remitted to the relevant tax authorities with copies of bonafide receipt issued by the Tax Authority.

*VAT & WHT
Returns*

(f) **Annual Returns:**

The following reports are to be submitted at the end of the year.

- i. All reports as in quarterly returns
- ii. Full list of fixed Assets acquired with the project fund in the year, as contained in the Fixed Asset Register.
- iii. Summary of stock ledger balances.

Annual Returns

1709 - Beneficiary Institutions should ensure that copies of all quarterly and annual returns are retained and adequate records as required of them in this manual are kept and made available to TETFund Auditors and/or monitoring teams on demand.

*Audit and
Monitoring
Documents*

Chapter 18

TETFund Desk Officers

- 1801 - Beneficiaries are required to appoint Desk Officers with relevant competences and experience in the various aspects of interventions of the Fund. The Desk Officers are also required to work in harmony with the institution's Bursary Department for the submission of accurate and complete rendition of financial transactions on TETFund interventions. The officer should ensure that such guidelines and checklists for all submissions are complied with. *Need for appointment of TETFund Desk Officers*
- 1802 - Desk Officers having the following competences are recommended:
- i. Registered Architect, Civil/Structural/Builders or Quantity Surveyor with relevant Professional certification;
 - ii. Not less than 10years post-graduation and working experience;
 - iii. Versatility in Site/Project Administration;
 - iv. Project Management Qualification and experience; and
 - v. The Desk Officer under this Intervention could be the Director, Physical Planning or Director of Works.
- Qualifications for appointment of TETFund Desk Officers for Projects*
- 1803 - The Institution's Director of Academic Planning is recommended as Desk Officer for appointment for all Content-based interventions, viz Academic Staff Training and Development, Research and Journal Publications, Conference Attendance, Book and Manuscript Development. *Qualifications for TETFund Desk Officers for Content Based interventions*
- 1804 - The Institution's Librarian shall act as Desk Officer for all matters involving Library Intervention. *Qualification for TETFund Desk Officers for Library Intervention*
- 1805 - The responsibilities of TETFund Desk Officers shall be as follows:
- (a) Liaising with TETFund for all categories of intervention;
 - (b) Consulting the TETFund website regularly to keep the Beneficiary Institution up to date on all TETFund Guidelines.
 - (c) Any such other responsibilities as may be assigned by the beneficiary institution to ensure the efficiency of execution of projects and compliance with extant laws and guidelines.
- Responsibilities of all TETFund Desk Officers*

CHAPTER 19

Procurement procedure in Public Sector in line with Public Procurement Act 2007

Introduction

1901 - All contracts relating to TETF und projects must comply with the Federal Government's due process procedures as stipulated in the Public Procurement Act 2007. Government contracts are made in accordance with the ordinary law of contract through offer by one party and acceptance by the other. The only distinction between a Government contract and that of private sector is that every citizen is given opportunity to apply for the job since it is a public fund to be disbursed. The Public Procurement Act 2007 provides detailed requirements and guidelines for the procurement of goods, works and services in the public sector.

*Care Objection
and Fundamental
Principle of
Procurement*

1902 - There are four core objectives of procurement as follows:

- Economy and Efficiency
- Competition - Providing a level playing ground for all strata of bidders
- Value for money
- Transparency

1903- Procurement must be based only on:

- Procurement plans supported by prior budgetary appropriation
- Obtaining a certificate of "No objection" to contract award (where necessary)
- Open competitive bidding except otherwise allowed
- Transparent Evaluation
- Value for money

*Foundational
Principles of
Procurement*

1904 - Subject to the prior review thresholds as may be set by the Bureau, any procurement purported to be awarded without a "Certificate of 'No objection' to Contract Award" duly issued by 0 the Bureau shall be null and void.

*Certificate of No
objection to
contract Award*

1905 - In compliance with Section 21(2) of the Public Procurement Act 2007, each procuring entity shall establish a Procurement Planning Committee which shall consists of:

- The Accounting Officer as the Chairman;
- Procurement Unit-to serve as Secretary (Secretariat);
- The Department directly in requirement of the procurement;
- The Finance and Account Department of the procurement entity;
- Planning, Research and Statistical unit of the procuring entity;
- A technical personnel of the procuring entity with expertise in the subject; matter for each particular procurement; and
- The Legal Unit of the procuring entity.

*Procurement
Planning
Committee*

1906 - The following functions must be carried out by the procurement planning committee before a certificate of "No objection" is issued":

- Preparing the needs assessment and evaluation
- Identifying the goods, works or service required by each procuring unit
- Carryout appropriate market and statistical survey to prepare cost implications of proposed procurement.
- Aggregating its requirement to obtain economy of scale and reduce procurement cost,
- Integrating its procurement expenditure into its yearly budget
- It is the responsibility of the Chief Executive to ensure that the above steps are followed

*Functions of
Procurement
Planning
Committee*

before it is forwarded to the Tenders Board

- Subject to the prior review thresholds as may be set by the Bureau, any procurement purported to be awarded without a "Certificate of No objection" and the contract award duly signed by the procurement planning committee of the MDAS or Bureau for contract above the limit of MDA should be null and void.

1907 - Section 16(12) and (13) of the Public Procurement Act 2007 mandates every procuring entity to maintain both file and electronic records of all procurement proceedings made within each financial year. The procurement records shall be maintained for a period of ten years from the date of the award.

Records to be kept by MDA

1908 - Copies of all procurement records shall be transmitted to the Bureau not later than 3 months after the end of the financial year and shall show:-

Procurement records to be transmitted to the Bureau

- Information identifying the procuring entity and the contractors
- The dates of the contract awarded
- The value of the contract.
- The detailed records of the procurement proceedings.

1909 - In line with section 22(3) of the Public Procurement Act 2007 the Tenders Board shall be responsible for the award of procurements of goods, works and services within the threshold set in the regulations.

Functions of the Tenders Boards

- Notwithstanding that due process is followed, the Bureau may refuse to issue a "certificate of No objection" to contract award on the ground that the price is excessive.
- The values in procurement documents shall be stated in Nigerian currency and where stated in a foreign currency shall be converted to Nigerian currency using the exchange rate of CBN valued on the day of opening a tender or bid.
- Section 16 (18) - All procurement contracts shall contain warranties for durability of goods, an exercise of requisite skills in service provision and use of genuine materials and inputs in execution.

Provision of the ACT against over-invoicing, Exchange Rate and supply of Fake products

1910 - There are two major Tenders Boards:

- Parastatal, Agency or Corporation Tenders Board and
- Ministerial Tenders Board or Extra-ministerial Tenders Board

Types of Tenders Boards

Ministry: - Permanent Secretary - Chairman
 All Directors in the Ministry - Members
 Head of Procurement - Secretary

Parastatals: - Chief Executive - Chairman
 All Heads of Department - Members
 Head of Procurement - Secretary

1911 - **OPEN COMPETITIVE BIDDING:** All procurements of goods and works by all procuring entities shall be conducted by open competitive bidding. Invitation to bid may either be by way of national competitive bidding or international competitive bidding depending on the thresholds.

Tender Process

1912 - **REQUEST FOR QUOTATION:** A procuring entity may carry out procurement by requesting for quotations from suppliers or contractors where the value of the goods or works to be procured does not exceed N2.5 million, a sum that shall be set in the procurement regulation. Generally, quotations shall be obtained from at least three (3) unrelated contractors or suppliers.

Invitation for quotations

1913- **DIRECT PROCUREMENT:** A procuring entity may carry out any emergency procurement where goods, works or services are only available from a particular supplier or contractor or in instances where a particular supplier or contractor has exclusive rights to certain goods and service where no reasonable alternative or substitute exist. *Direct Procurement*

1914- **SUBMISSION OF BIDS:** Every invitation to an open competitive bid shall:

- a) In the case of goods and work under International Competitive Bidding, the invitation for bids shall be advertised in at least two national newspapers and one relevant internationally recognized publication, any official website of the procuring entity and the Bureau as well as the procurement journal not less than six weeks before the deadline for submission of the bids for the goods and works; and
- b) In the case of goods and works valued under National Competitive Bidding, the official web sites of the procuring entity, at least two national newspapers, and in the procurement journal not less than six weeks before the deadline for submission of the bids for the goods and work.

Submission of bids

1915- Federal Government has approved revised thresholds for Goods, Works, Consultancy and Non-Consultancy Services as follows: *Procurement methods and thresholds of application*

Less than N0.25 million	Less than N0.25 million	Less than N0.25 million	Less than N0.25 million	Single source/Director contracting (minor value procurements)
N100 million and above	N300 million and above	Not applicable	N100 million and above	Prequalification
Not applicable	Not applicable	N25 million and above	Not applicable	Quality and cost based
Not applicable	Not applicable	Less than N25 million	Not applicable	Consultant Qualification
1 Goods (N)	Works(N)	Consultant Services (N)	Non-Consultant Services (N)	Procurement/Selection Method and Prequalification
N100 Million and above	1 Billion and above	Not applicable	N100 million and above	International/National competitive bidding
N2.5 million and above but less than N100 million	N2.5 million and above But less than N1 billion	Not applicable	N2.5 million but less than N100 million	National Competitive Bidding
Less than N2.5 million	Less than N2.5 million	Not applicable	Less than N2.5 million	Shopping (Market Survey)
Not applicable	Not applicable	Less than N25 million	Not applicable	Least Cost

NB. Only projects in excess of N300 million for works and N100 million for goods & services qualify for pre-qualification. Ministries/departments/Agencies (MDAS) should go straight to invite Bids for Tender for projects costing less than N100m for goods (supply items) and N300million for works (construction)

APPROVING AUTHORITY

1 Goods (N)	Works(N)	Consultant Services (N)	Non-Consultant Services (N)	Approving Authority
N100 Million and above	1 Billion and above	N100 million and above	N100 million and above	BPP Issues "No Objection" to award/FEC approves
1 N5 million and above but less than N100 million	10 million and above But less than N1 billion	N5 million and above but less than N100 million	N5 million and above but less than N100 million	Ministerial Tenders Board
1 N2.5 million and above but less than N50 million	N5 million and above but less than 250 million	N2,5 mill ion but less than N50 million	N2.5 million and above but less than N50 million	Parastatal Tenders Board 1
Less than N5 million	Less than N10 million	Less than N5 million	Less than N5 million	Accounting officer; Permanent Secretary
Less than N2.5 million	Less than N5 million	Less than N2.5 million	Less than N2.5 million	Accounting officer: Director General /CEO

NB: There is a special application to the Federal Ministry of Petroleum for Expenditure related to the National Petroleum Corporation (NNPC).

Requirement for contract Payment in MDA's

1916 - All payments in respect of capital and recurrent contracts shall be supported by the following documents:

- Evidence of availability of funds as provided for in the current year's budget and quarterly warrant or authority to incur expenditure
- "Certificate of No Objection" to award the contract issued by the Bureau of Public Procurement, where necessary
- Evidence of approval of the Tenders.

1917 - In addition, application for funds by the contractor or supplier for advance payment or mobilization fee of not more than 15% of the contract value where applicable, shall be supported with Bank guarantee or insurance bond issued by an institution acceptable to the procuring MDA.

Payment of Mobilization Fees

1918 - Subject to the contract agreement, no further payment shall be made after the mobilization fee without the Interim Performance Certificate issued in accordance with the Contract Agreement. This serves as evidence that the Contractor has performed the obligation under the contract up to a level stipulated in the certificate but not meaning completion.

Interim Performance Certificate

1919 - Reference to the Federal Treasury Circular number TRY/A2&B2/2009 OAGF/CAD/026/V dated 24th March 2009. Paragraph - 3 "All accounting officer and officers controlling expenditure are to ensure that all Local Procurement or stores and services costing above N200,000 shall be made only through award of contract.

Limitation on the use of Cash Advance for Procurement.

1920 - A memorandum should be presented to the Tender Board. The memorandum should contain the following information in order to enable the Tenders Board make an informed decision:

Tender Process

- Title of the memorandum
- Purpose of the memorandum
- Evidence that all aspects of internal preparation for project have been carried out.
- Project dossier containing summary details on project objectives and scope

- e) Specification of all items of works
- f) Bill of Quantities
- g) Project design
- h) Schedule of basic rates where relevant
- i) Implementation schedule and execution relevant
- j) Responsibility for supervision and how capacity building is being addressed for sustainable operations and management (O & M)
- k) Cost of the project and financial provision available from previous allocation and current budget
- l) Terms of payment to be used.

1921 - The Advert for the invitation of bids should indicate the following information:

- (a) Name and Address of the organization requesting for tender
- (b) A brief description of the objective and technical specification of the project
- (c) The qualification and category of the contractors expected to tender
- (d) The invitation for pre-qualification reference Number - this will eventually become the contract Number.
- (e) The date by which documents must be returned. (A minimum of 6 weeks should be allowed).
- (f) The place and time the pre-qualification document should be returned and opened
- (g) Pre-qualification.

*Advertisement
for Award of
contract-
invitation for Pre-
Qualification.*

1922 - The Technical Evaluation Committee shall evaluate the Technical Bids submitted by the prospective contractors based on the requirements stipulated in the advertisement.

*Duty of the
Technical Bid
Evaluation
Committee.*

1923 - After Technical Bid, evaluation committee had worked on them, the shortlisted firm will be invited to submit Financial Bid. In that case, all the pre-qualified bidders will be issued with a standard Bidding Document to enable them bid for the contract. A period of 6 (six) weeks from the date of invitation to bid shall be allowed for the submission.

*Invitation to
submit Financial
Bid.*

1924 - Letter of Award will be given to the most responsive evaluated bidder and he is expected to accept the award and sign a contract agreement where all details will be stated.

*Invitation to
submit Financial
Bid.*

1925 - The payment guidelines are as follows:

- a) Mobilization Fee: Mobilization fee should not be more than 15% of the contract sum
- b) Performance Bond (Bank): There should be a bond to cover the 15% mobilization fee paid. Maximum of (5) work completion valuation certificate: The total contract sum should not be paid in more than five installments including the mobilization fee which should be deducted en bloc from the second payment;
- c) Interest on delayed payments: Interest is expected to be paid to the contractor if there is a delay in settling his claim of more than 60 days from the date of submission of his invoice/valuation certificate and authenticated by the relevant ministry, provided this clause is inserted in the contract agreement; and
- d) The project manager is required to submit a technical and financial progress report to enable the accounting officer effectively assesses the value for money to be released.

*Payment
Guidelines*

1926 - The Procedure for treating bids are as follows:

- i. Tenders for awards of contracts must have been advertised in at least 2 national newspapers, the Federal Tenders journal, website of the processing entity and the criteria for contractors to qualify clearly stated. Where the contract value does not require advert in the papers, placement of advert on the institutions officials notice board will suffice.

*Summary of
Guidelines for
Award of
Contract*

- ii. Bids should be received in sealed envelopes and opened in the presence of all bidding contractors with signed attendance register and representatives of NGO's bidders.
- iii. Tenders should be subjected to technical and financial analysis to determine the most suitable bidders.
- iv. Minutes of the tender's board meeting where the contract was awarded should be taken. Letter of award and complete contract agreement accompanied with the Bill of Quantity must be appropriately executed as well as any condition contained in the standard bidding Document.

1927 - The aim of this section is to ensure that:

- i. Stocks of items procured with TETFund intervention funds are physically received into store and such receipts are properly recorded
- ii. All items procured with TETFund intervention funds are properly marked with TETFund insignia
- iii. Issuance of stocks out of the stores are properly documented and properly recorded Usage of stocks of items procured with TETFund intervention funds are for the purpose for which they are intended.

*Store
Management*

1928 - The store procedure is as follows:

- i. Procurement of stocks with TETFund intervention fund shall be by issuance of Local Purchase Order (LPO) or letter of award issued by the beneficiary institution, following the due process of competitive tendering.
- ii. The LPO/Letter of award shall specify the quantity, physical description, quality prescription, unit cost and the amount of each of the items.
- iii. Supply of the stock items by the supplier shall be accompanied with:
 - (a) Way bill - specifying the order number, physical description, and quality prescribed and quantity delivered
 - (b) Copy of the LPO or letter of award
- iv. The stores officer shall check the items supplied with the supplier's Way Bill and the copy LPO to ensure that they agree in every material detail-quantities and quality.
- v. The stores officer shall receive the goods into store by signing the supplier's way bill and raising Stores Received Vouchers (SRV) duly signed by him/her, anticipating actual receipt of the items into the store.
- vi. The Internal Audit shall witness receipts into stores of the items supplied and sign on the stores received Vouchers certifying the correctness of the entries on the Stores Received Vouchers.
- vii. The Stores Officer shall ensure that all the stock items received are marked with TETFund Insignia either by Direct Engagement, printing, Rubber stamping painting, Aluminum or Steel Tablets.
- viii. The Stores officer shall send the following documents to the Bursary/Accounts Departments for processing of payment to the supplier:
 - a) Supplier's Way Bill
 - b) Original LPO or letter of award
 - c) Duly signed Stores Received Voucher (SRV)
- ix. The stores officer shall then enter the receipt of the stocks into the TETFund Bin Card (Please see format below). It is the responsibility of the Store Accountant or Management Accountant depending the nomenclature of the officer who will record the receipt into the Store Ledger.
- x. The stores officer, on issuance of the stock or any part thereof, which shall be by way of duly approved Stores Requisition Voucher, shall update the bin Card and forward copy of the SIV to the Store accountant to update his ledger.

Store Procedures

1929 - Store Ledger
*Store Ledger
Accounting*

- I. Every beneficiary institution shall maintain a TETFund Stores Ledger for the purpose of accounting for items procured with TETFund intervention fund.
- ii. The format of TETFund Stores Ledger and Bin Card is attached as an appendix;
- iii. On receipt of stock from supplier, the store officer should issue a Store Receipt Voucher, enter all the items in the SRV as listed in the way bill and give duplicate copy to the Contractor while the triplicate is forwarded to the store ledger Accountant. The quadruplicate should be retained in the booklet. The original SRV, way bill, letter of award are then forwarded to the Accounting Officer for approval for payment to the Bursary department.
- iv. On issuance of stocks with a duly approved Store Requisition Voucher, the store officer should enter in Blue or Black ink;
 - a) The date of issue
 - b) The receiving department
 - c) The store issued voucher No.
 - d) The quantity issued (under the issue column), in the TETFund Stores Ledger and the Bin Card respectively and compute the balance (under the Balance Column)
- vi. The internal Audit Department or any other unit responsible for monitoring internal control procedure in the beneficiary institution shall periodically conduct stock count, when the physical stocks are checked against the balances in the TETFund Stores Ledger and the TETFund Bin Card for accuracy and completeness. Such checks shall be endorsed on the pages of the Stores Ledger and on the Bin Card, as evidence of such checks.
- vii. Discrepancies should be promptly noted and investigated for necessary corrective actions in line with the procedures for handling such discrepancies in such institutions and in accordance with the Financial Regulations of the Federal Government.
- viii. Quantities should be written both in words and figure and each type of articles required will be given an item number. Therefore, to prevent unauthorized addition, a line will be drawn immediately below the last entry. All issues should be supported with Store Issue Vouchers.

1930 - Details of TETFund Stock Code are as follows:
*TETFund Stock
Code*

- I. Beneficiary institutions shall apply the following codes for TETFund stock items, to aid proper accounting
- ii. All Books and Exercise Books purchased with the TETFund: TETFund/BK/07' meaning:
 - (a) TETFUND - Tertiary Education Trust Fund
 - (b) BK - Books or Exercise Books
 - (c) 07 - Purchase with the 2007 TETFund intervention fund
- iii. All Laboratory Consumable purchase with the TETFund fund TETFund/LC/07' meaning:
 - (a) TETFUND - Tertiary Education Trust Fund
 - (b) LC - Laboratory Consumables
 - (c) 07 - Purchase with the 2007 TETFund intervention fund

1931 - Sources of Receipt of Store items are as follows:

- i. Local Purchase Order (LPO)
- ii. Transfer from other Stores
- iii. Conversion and Manufacture
- iv. By Contract Award
- v. Returned Store

- vi. Excess taken on charge
- vii. Any Other Source

*Responsibilities
of store officer*

1932 - The responsibilities of Store Officers are as follows:

- a) Checking, handling and storage of store items received
- b) Issue of store items supported by authorized vouchers and ensure that such issues are checked and properly packed
- c) Observing first-in-first out (FIFO) so that items of old stock are issued before the new stock
- d) Issue of store receipt voucher for all store received into the store
- e) Maintain the prescribed stock level as regard minimum and maximum limit (re-order level)
- f) Avoidance of waste of stores and irregular issues
- g) Ensuring that the store room is clean and properly ventilated
- h) Report when the store room is not in good condition
- i) Ensure adequate security for the store item in respect of strong burglary proof and fire extinguisher
- j) He is solely responsible for the keys and no delegation of duties of locking up is permitted

1933 - Check list for stores

- a) Carry out physical survey of the store items and let the store-keeper sign the survey sheet;
- b) A test comparison of the ledger balances with the physical and the tally cards balances;
- c) A test verification of the ledger entries with receipt and issue vouchers
- d) An examination of the condition of the stock and manner of storage;
- e) A scrutiny of the books and register in use, which should be up to date and the relevant vouchers properly filed;
- f) An examination of security measures in the store premises including adequate firefighting appliances which should be provided and maintained in a serviceable condition;
- g) Checking to confirm physical existence of the highly marketable items which can be easily removed;
- h) Any surplus found after the checking should be taken on charge by issuing of SRV to cover the items in excess and the SRV should be taken away by the Auditor or Checker; and
- i) Any deficit should be made good together with any necessary recommendations.

*Checking of
Stores*

1934 - The objective of this Section is to ensure that Fixed Assets acquired by beneficiary Institutions with TETFund Intervention funds are physically available and easily identifiable within the premises of the beneficiary Institutions. It is mandatory for every beneficiary Institution to maintain TETFund Fixed Asset Register to record all the Fixed Asset purchased with TETFund Intervention funds for every year of such Intervention. The records of the Fixed Assets in the beneficiary Institution's TETFund fixed Asset Register shall agree with the fixed assets physically on ground both in number and description.

*Fixed Asset
Accounting/
Register*

1935 - Fixed assets purchased with TETFund Intervention funds are not only to be marked with the TETFund Insignia, they are also to be specially numbered as follows for easy identification:-

- i. All Building' constructed or purchased with the TETFund intervention funds are to be marked e.g. TETFund/BD/01/2009 "meaning"
 - (a) TETFund-Tertiary Education Trust Fund
 - (b) BD-Building
 - (c) 01/09- Fixed Asset Register Number of the Building constructed or purchased with the 2009 TETFund intervention fund
- ii. All motor vehicles (MV) purchased with TETFund intervention funds are to be marked e.g. TETFund/MV/01/09

*Physical
Numbering and
Identification*

- iii. All Laboratory Equipment (LE) purchased with the TETFund intervention funds are to be marked e.g. TETFund/LE/01/2009
- iv. All Computer Equipment (CE) purchase with TETFund intervention funds are to be marked e.g. TETFund/CE/01/2009
- v. All Furniture's and Fitting (FF) purchased with the TETFund intervention funds are to be marked e.g. TETFund/FF/01/2009
- vi. All Library Books and Equipment (LBE) purchased with the TETFund intervention funds are to be marked e.g. TETFund/LBE/01/2009
- vii. All Technical and Vocational Equipment (TVE) purchased with TETFund intervention funds are to be marked e.g. TETFund/TVE/01/2009

1936 - The TETFund Fixed Asset Register should be grouped into seven, each group with separate pages with index for each identification.

TETFund Fixed Asset Register

Format of Asset Register

Building - To record all buildings constructed or purchased with TETFund Intervention Fund.

S/N	Asset No	Date Acquired	Asset Description	Cost N	Supplier	Rate of Dep.	Location
1	TETFund/BD/01/2009	2009	Lecture Hall 1	12,000,000.00	AB Ojo Son	2%	Main Campus
2	TETFund/BD/02/2009	2010	Mechanical Workshop	18,000,000.00	Abiola Ltd	2%	Main Campus

Format of Asset Register

b) **Motor Vehicles**- To record all motor vehicle purchased with TETFund Intervention fund

S/N	Asset No	Date Acquired	Asset Description	Cost N	Supplier	Rate of Dep.	Location
1	TETFund/MV/01/2009	3/7/2009	Camry 2005 FG815/A53	5,000,000.00	Bruce Ltd Motor	25%	VC
2	TETFund/MV/02/2009	39/6/2010	Toyota Corolla 2006	4,000,000.00	Bike Motor	25%	Pool

Format of Asset Register

(c) **Laboratory Equipment** - To record all Laboratory equipment purchased TETFund Intervention Fund.

Format of Asset Register

S/N	Asset No	Date Acquired	Asset Description	Cost N	Supplier	Rate of Dep.	Location

d. **Computer Equipment**: To record all computers equipment purchased with TETFund intervention fund

- e. Furniture and Fittings – To record all furniture and fitting purchased with TETFund Intervention Fund if the furniture's had been number
- f. Library Book and Equipment – To record all library books and Equipment purchased with TETFund Intervention funds.
- g. Technical Vocational Equipment – To record all Technical and Vocational Equipment purchased with TETFund Intervention Funds.

1937 - A separate fixed Asset Schedule should be prepared to be consolidated with other Asset of the Institution in the Final Account of the Institution.

*Fixed Asset
Schedule*

CHAPTER 20

PROJECT MANAGEMENT TECHNIQUES

2001 - It's mandatory for all beneficiary Institutions to maintain project files for each TETFund project which shall contain all documents relating to the project from the proposal stage the award of contracts to the final completion. Expenditures on various TETFund Intervention Projects are accurately captured in each project account to aid beneficiary institutions accurate and timely reporting on the projects. Project reconciliation with the respective project funds in the beneficiary Institution's possession are done accurately and without delay.

Introduction

2002 - There is need to maintain a project file for the entire projects approved for the institution. It should be noted that a project file is different from contract file because the project file contains all issues concerning the project. This includes the award of all the contractors working on the Project e.g. plumbing contract, Electrical Project etc. A contract file is concerned with contractor's file. In case the project is awarded to a contractor, the project file can also serve as Contract file but must bear the two names, E.g. Building Project/Contractors A. B. Odumosu & Sons. The particulars of the contractor must be in the file.

Project File

2003 - The following documents should always be made available in the Project file:-

Documents to be kept in the Project file

- Correspondence between the Institution and TETFund requesting the project monies;
- Allocation letter from TETFund;
- Copy of proposal to TETFund with plans and drawing etc;
- Original project approved letter from TETFund;
- Tender documents before the contract is awarded which includes:
 - (a) A copy of Newspaper advert for tender; and
 - (b) Tender analysis report showing names of shortlisted contractors for each project
- Contract agreement with the contractors and all correspondences to and from the contractor on the project;
- Copies of credit advices or covering letters for all the disbursements received in respect of the project;
- Suppliers invoices received in respect of the project;
- Suppliers waybill, store received vouchers, store issue vouchers etc. in respect of all the items received into the store or issued out of the store in respect to the project;
- Payment vouchers with the entire supporting document in respect to the project;
- Copies of all bank schedule mandates issued for the payment to contractors and any other person in respect to the project;
- Certificate issued from the commencement to the final completion of the project; and
- Advance Payment Guarantee for all advance payment made on the project.

2004 - Contractor file contains all correspondence between the contractor and the Institution. The purpose of contractor file is to enable the Institution when the need arises to review the Individual contractor files without mistaking contract A for contract B. The first page of the file should be the registration form giving the full details about the contractor. The registration form may even be collected free. Other important documents in the file among others are:-

Contract File

- Letter of Award;
- Advance payment Guarantee in case there is mobilization fee to be paid;
- Contract Agreement with the contractors and all correspondence to and from the contractors;
- Bill of Quantity or Scope of work;
- Certificates of work done for purpose of payments from the commencement to the final;
- Bank details of the contractor;

- Copy of Tender Board minutes concerning the contract;
- Tender document before the contract was awarded;
- Receive a copy of Newspaper advert for tender and Tender analysis report; showing names of shortlisted Contractors;
- Payment voucher paid in respect to the contract; and
- Copy of the bank Schedule mandates issued for the payment to the contractors.

2005 - It is important for all institutions to maintain project ledger for all projects to monitor the progress of payment. The project ledger can be maintained manually but it is advisable to be computerized where the name on the ledger will be used as a search key. The officer in charge of control should also be designated to handle the Project file. After the preparation of the payment voucher before passing to the cash office, it should be forwarded to the schedule officer for recording. Generally, any contract that involved part payment, project ledger must be maintained for such contract for monitoring purposes.

Project Ledger

Project Title				File No.		
Contractor: Account						
Code						
Project Cost						
Variation						
Date	PV No	Bank	Amount	% of Payment	Balance	Remark

2006 - The benefits of the project ledger is as follows;

- Its eliminates over payment on a project or contract
- Monitoring the progress of payment is possible
- Indication of percentage of payment made to date will make evaluation easier

Benefits of project Ledger

2007 - Storage and Security of project file:

- Storage of file in Public Service is very vital and must be taken serious.
- All project/contract file must be numbered and all correspondence emanating from the file must have the file number for easy reference.
- The reference letter number should have the file number and the page.
- The project files shall be kept in fire-proof cabinets for safekeeping and shall be made available to TETFund auditors/inspectors on demand.

Storage and Security of project files

2008 - It is mandatory that every institution should prepare quarterly project reconciliation statement to be submitted to TETFund. For the purposes of reconciliation, all the projects must be alphabetically numbered e.g. A,B,C,D. To avoid inaccurate statement all posting into the Cash Book must be up to date corresponding with the Cash Book Balance.

TETFund Project Reconciliation Statement

CHAPTER 21

VAT AND WHT COMPUTATION AND VAT EXEMPTED ITEMS

2101 - Introduction

- i. Financial Regulation 234 makes it mandatory for accounting officers of all the Government MO As to ensure that dual roles of making deductions for value added Tax (VAT) and Withholding Tax (WHT) dues on supplies and services, contracts are remitted to the relevant tax authorities *Introduction*
- ii. Any loss of government revenue through direct payment of VAT and WHT to contractor or failure to provide for VAT and WHT due and remitting same to relevant tax authorities shall be recovered from the statutory allocation of the defaulting ministry/Extra Ministerial office and other arms of government. *Value Added Tax (VAT)*
- iii. Accounting officers who fail to provide for and remit VAT & WHT due on vatable supplies and services shall be sanctioned under the applicable VAT Act No.102 of 1993 which may include fines and imprisonment.

2102 - Value Added Tax

- i. value Added Tax is imposed by law on all goods and services except those specifically exempted
- ii. All organization that deal in vatable goods and services are required by law to register with the Federal Inland Revenue Service VAT Section. VAT registration Forms are obtainable from the FIRS. The form is completed by the organization and returned for registration. On the basis of this, a VAT registration Certificate showing the Organization VAT Registration Number is issued by the FIRS of the Organization to enable it operate VAT and consequently act as its Collecting agent.
- iii. Beneficiary institutions are expected to register as VAT Collecting Agents for VAT deducted from payments for vatable goods and services and to make monthly remittance through the designated banks of all VAT collected within 21 days after the month end.
- iv. The current rate of VAT is 5%. It is the organization buying the Goods and services that are responsible for the payment not the contractor.

2103 - In view of the above, the letter of award and the LPO should be clearly stated by making provision for the VAT when computing the contract sum by either saying that the contract sum M includes all taxes and when the contractor is submitting his bid, provision of 5% VAT should be * added to arrive at the total sum, otherwise the total amount will be treated to be inclusive of all taxes. *Making Provision for VAT in LPO's*

2104 - Withholding Tax

- a) Withholding Tax (WHT) is the amount withheld from contractors in advance of their income tax payment and is recoverable from Income tax. This amount would have been lost through evasion and or avoidance of Tax. *Withholding Tax (WHT)*
- b) Beneficiary Institutions are expected to charge WHT and remit same to FIRS in the case of Limited Liability companies and SBIR (States Board of Internal Revenue) in case of other using the form in Appendix.
- c) Receipts collected from the FIRS and SBIR on behalf of contractors are subsequently released to the contractors for the claims against their Income Tax liabilities when making their income tax returns.

2105 - Requirements for payment of VAT & WHT

- a) It is the responsibility of the Accounting officer to obtain the Tax Identification Number (TIN) of the contractor for easy remittance of any deduction made from each contractor. *Payment Of VAT & WHT*

- k) The VAT & WHT are scheduled along with the bank mandate schedule so that as the contractors is receiving his or her money, the relevant Tax Authorities are also being credited with the amount deducted.
- c) The entries of the payment vouchers in respect of payment to the contractor and the VAT & WHT are made together.
- d) Details of deduction are presented to relevant tax authorities for the issuance of bonafide receipts for the tax remitted.
- e) The receipts with which the Contractors were paid in case of VAT are kept in the file while that of WHT are distributed to the various contractors.

2106 - There are some VAT exempted items such as Education Materials and Hospital Materials. It is important to note this during computation. *Vat Exempted Items*

CHAPTER 22

Expected Financial Returns & Reports

2201 - This Section is to set out the reports expected from beneficiary Institutions by the Fund to ensure that:

Introduction

- a) TETFund is updated regularly on the state of its projects in beneficiary institutions;
- b) TETFund can verify authenticity of all project expenditure before making further disbursements; and
- c) TETFund can initiate timely corrective measures to ensure more effective impact of the interventions.

2202 - The following reports are to be submitted for each disbursement:

Financial Returns

(a) **Summary Report**

This report gives the summary of the financial position of each intervention project in the beneficiary Institution. The specimen of the form is in appendix

(b) **Expenditure Returns**

This is a report of the breakdown in each project account. It also serves as a schedule of financial returns as it provides details of amounts paid to contractors on the

project. Copies of payment vouchers must be attached in returns.

(c) **Bank Reconciliation Statement**

Bank Reconciliation Statement is also accompanied with bank statements for the months under review. This can also include all the schedules to ascertain the accuracy of the balance in the project account as reported

(d) **Funds/Project Reconciliation Returns**

This is to enable TETFund confirm that schedule of all remittances to the beneficiary institutions were received and properly accounted for.

(e) **AST&D, Conference Attendance, Research and Teaching Practice**

This is a report showing details of utilization of funds disbursed for AST&D and other Education Support Projects before qualifying for subsequent years disbursements

(f) **VAT & WHT Returns**

- Schedule for VAT & WHT deductions made in the quarter and the amount remitted to the relevant tax authorities with copies of bonafide receipts issued by Tax Authority.
- Schedule of balances outstanding on VAT and WHT payable accounts.

In addition, project fund balances are timely presented by the amount of available funds in the beneficiary institutions bank account. Satisfactory rendition of Financial Returns is a prerequisite for the issuance of Audit Clearance certificate which must accompany the processing of 2nd and final Tranche.

2203 - A fixed Assets Register is to be maintained specifically for all TETFund Intervention Projects. This list of Fixed Assets is acquired by the Fund on yearly basis and should contain:

Fixed Assets Register

- Date Acquired;
- Cost; and
- Location

2204 - Beneficiary Institutions should ensure that proper documentation of all transaction under the TETFund intervention returns are maintained and adequate books and records of accounts as required of them in this manual are kept and made available to TETFund Auditors and/or monitoring teams on demand.

Audit and Monitoring Documents

Chapter 23

MISCELLANEOUS PROVISIONS

(FROM FINANCIAL REGULATIONS ACT 2009)

- 2301 Emerging issues in 2009 Financial Regulations and Expectation of Auditor-General for the Federation on receipts and disbursement of public fund. This chapter is dedicated to remind Accounts officers of their responsibilities. *Introduction*
- 2302 - The objective of this chapter is to acquaint the reader and the Account officers of the new provisions in the 2009 Financial regulations that were not in the previous addition and to highlight Of the expectations of the Auditor-General for the Federation to avoid appearance at the Public Account Committee. *Objective*
- 2303 - Financial Regulation is one of the Financial Authorities which are the legal Instruments empowered to guide all public officers in carrying out government financial transactions; such financial transactions include the receipt, custody and accounting for government revenue; the procurement, custody and utilization of government revenues, assets, and disbursement of funds are one of the government major concern. This consolidated Revenue Fund (CRF), Development fund and the Contingencies Fund Fr101. *Purpose of Financial Regulation*
- 2304 - The Auditor-General shall carry out the following statutory functions:- *The Duties of Auditor-General*
- Financial Audit in accordance with extant laws in order to determine whether government accounts have been satisfactorily and conscientiously kept
 - Appropriation Audit — To ensure that funds are expended as appropriated by the National Assembly;
 - Financial Control Audit: To ensure that laid down procedures are being observed n tendering, contracts and store - keeping with a view to preventing waste, pilferage and extravagance.
 - Value for money (performance) audit - To ascertain the level of economy, efficiency and effectiveness derived from government projects and programmes.
- 2305 - All Accounting officers of Ministries Extra Ministerial offices and other arms of Government are hereby charged with the following responsibilities. *Accounting officers Special Responsibilities Under The Public Procurement Act 2007*
- Preside over the activities of their Tender Boards for the proper planning and evaluation of tenders and execution of procurements.
 - Ensure that adequate appropriation is available for procurements in their annual budget.
 - Integrate their entity procurement expenditure into its yearly budget.
 - Ensure the establishment of a procurement Planning Committee over whose activities they shall preside.
 - Constitute a procurement evaluation committee for the efficient evaluation of tenders,
 - Constitute a procurement committee
 - Render annual returns of procurement records to the Bureau of Public Procurement.
 - Liaise with the Bureau of Public Procurements to ensure the implementation of its regulations.
 - Ensure compliance with the provision of the Public Procurement Act by their organizations, failing which they shall be personally liable for any breach of contravention thereof, which or not such breach or contravention was caused by them in person their subordinates or any person to whom they may have delegated their responsibilities (FR 113).

- 2306 a) The political Head of a Ministry shall be the Minister while that of a Parastatal, Extra-Ministerial office and other Arms of Government shall be the Chairman of the Parastatal or Extra-Ministerial office and other Agencies of Government or as defined in the extant laws that govern their operations.
- b) Any directive to the Accounting Officer by a Political Head having financial implications on the Ministry, Agency or Parastatal shall be in writing.
- c) Should the implementation of a directive from a Political Head result in an unauthorized expenditure and/or contravene extant rules and regulations, the Accounting Officer shall be responsible for such an unauthorized expenditure unless a report had been made by the accounting Officer to the Head of Service, in the case of Ministries/Extra-Ministerial office or to the Minister.

Responsibilities of Political Heads and Directives by them

2307 – In the case of Parastatals, below shall be adhered to:

Duties of the political head of a parastatal

- (a) It shall be the responsibility of the Political Head to supervise and control the activities of his Ministry, Agency and/or Parastatal.
- (b) The Political Head shall exercise the responsibilities for supervision and control of the activities of his Ministry/Extra-Ministerial office and other arms of government as follows:-
- Endorsing the annual budget proposals of his Ministry/Extra-Ministerial office and other Agencies of Government to the Budget office.
 - Ensuring the implementation of the political programmes of Government as they relate to his Ministry/Extra-Ministerial office and other arms of Government
 - Ensuring compliance with the extant rules and regulations and policies of the Executive Arm of Government (FR116-118 refers).

General Duties of Public Officers

2308 - Any Accounting officer, sub-Accounting officer and other officers having monetary or financial responsibilities directly connected with or arising from his official duties must adhere to the following requirements as may be applicable to his particular duties:

- a) See that the proper system of account as prescribed by or under the authority of the Accountant-General is established and maintained
- b) Produce when required by the Account-General or his representative, all Cash Stamp, Securities, account books and vouchers in his charge and within twenty one day to formal queries or any other enquiries addressed to him by the Accountant-General and Auditor-General giving fully the particulars or information required.
- c) Disciplinary action will be taken against defaulting officers in accordance with the provisions of the codification of offences and sanction in chapter 31. In this connection, it is essential that an officer of sufficient seniority is assigned the duty of ensuring that all formal queries are replied to in accordance with these regulations (FR 123 refers).

Advice on Accounting Matter

2309 - Accounting Officers shall refer to the office of the Accountant-General for the advice on any matter affecting the accounts of their Ministries or Extra Ministerial office and other Arms of Government which is not provided for in these Regulations. Any departure from these Regulations will only be permitted with the concurrence of the Accountant-General (FR 127 refers).

2310 - Except where receipt or license book are specially printed for particular purposes, or where receipting machines are used. General receipts (Treasury Book 6) shall be used by all sub-Accounting officer. The original receipts shall be completed in bull pen, and double sided carbon paper shall be used to make the duplicate and triplicate copies. The original shall be handed or delivered to the payer by the officer who issued the receipt. The duplicate receipt supported with

General Receipt Treasury Book 6

Shall be retained in the book. (FR.206 refer).

- (a) For the purposes of accountability, revenue received monthly as Federal Government Independent Revenue by Ministries/Federal Pay Offices shall be reflected in the monthly transcript and supported by Bank mandate schedule to the Sub-Treasurer of the Federation. (FR 209 refers).
- (b) Each Ministry and other arm of government shall maintain a separate bank account for Revenue from the Central Bank of Nigeria or any other designated bank by the Accountant-General. The balance of the account shall be transferred to the Consolidated Revenue Fund.(CRF).
- (c) On no account shall any withdrawal be made from the revenue account other than for the purpose of transfer to the consolidate Account.
- (d) Accounting officers of the Ministries/Extra-Ministerial officers and other Arms of Government who earn revenue in foreign currencies are to ensure that such revenue is paid to the Central bank or Nigeria without exemption. (FR.213 refers).
- (e) Accounting officer shall expressly authorize otherwise at all stations where there is a bank in which the Government revenue account is kept, collectively shall be paid into the credit of the government account at the bank, the relevant bank credit slip supported by completed Treasury form 15 in duplicate being tendered to the sub-Accounting officer in lieu of cash at the earliest possible time (FR 219 refers).
- (f) Interest earned on bank account must be properly classified to the appropriate revenue head of account and paid to the Consolidated Revenue Fund. (FR.222 refers).
- (g) If at any time a public officer sustain loss of Revenue due to negligence, he shall be liable to be surcharged for the amount involved. (FR 232 refers).
- (h) All remittance such as Bank notes, cheques, bank draft etc. received through post or by hand shall be passed to the Director Finance & Account who will send them to Head of Account. This shall be immediately entered or cause to be so entered under the supervision of the Head of account into a paper money Register. Receipt shall be issued on the paper money received.
- (i) It is mandatory for the accounting officer to ensure full compliance with the bank roles of making provision for the Value Added Tax (VAT) and withholding Tax (WHT) due on supply and services contract and actual remittance of same. (FR).

2311 - **Authority for expenditure shall be as follows:**

*Authority for
Expenditure*

- a) The annual Estimates and Appropriation Act are instruments used to limit and arrange the disbursement of the funds of the Federal government. No expenditure may be incurred except in the authority of a warrant issued by the Ministry of Finance. No expenditure may be incurred by any officer on any services, whether or not included in the estimates, until he has received an authority to do so in accordance with one of the following provisions in these rules and regulation. Any officer controlling a vote or part thereof who incurred expenditure without such authority does so on his sole responsibility and will consequently, be held peculiarly responsible for his actions (FR.301 refers).
- b) It is the duty of every officer controlling a vote to monitor the expenditure pattern of his Ministry with reference to the amounts provided in the Estimates. He shall keep a departmental Vote Book or control mechanism that will clearly show:-
- c) The amount sanctioned in the Estimates
- d) Amount of additional and provision
- e) Any reduction of provision (FR 402 refers).

312 - **Lapse of Authority**

*Lapse of
Authority*

- a. The Authority for recurrent expenditure conveyed by any of the warrant lapses at the end of Lapse of the financial year to which it relates. Any unspent balance required for the completion of a service must be provided for in the estimates of the year in which the sum will actually be expended.

- b. In the case of capital expenditure, any amount conveyed by any of the warrants which has not been cash-backed from the Consolidated Revenue Fund Account (CRF) automatically lapses at the end of the Financial year.
- c. Any balance in the Capital Current Account (CCA) at the end of the financial year which has not been cash backed into the Capital Account of the spending Ministry/Agency shall lapse by 31st March of the following year.
- d. Any amount Cash-back into the account of the spending Ministry/Agency shall not lapse but shall be utilized for the purpose stated in the warrant. (FR413 refers).

2313 - Without prejudice to FR.312 in respect of supplementary expenditure warrant. Any fund due to contractors whose project has been provided for in the annual budget and the "certificate of no objection" to awarded contract has been obtained, shall be entitled to payment.

*Payment Due to
Contractors but
not Paid*

Pursuant to above, the Accountant-General shall determine the level of such amounts due but which could not be paid due to lack of funds at the end of the financial year and seek approval of the Honourable Minister of Finance for a revote through supplementary appropriation in the subsequent year. (Fr416).

2314 - Expenditure shall strictly be classified in accordance with the estimates and votes, it must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed. (Fr417).

*Incorrectly
Charged
Expenditure*

2315 - The classification of a voucher shall not be charged arbitrarily by a checking officer. An alteration to the classification of a voucher shall only be effected by the officer controlling expenditure who will amend his vote book accordingly. (FR 421 refers). All instrument of commitment. Indent, LPO, Job order and signed contract must be entered into the vote book as liabilities. (FR 422 refers). 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 authorized to received the amount. (FR 613 refers)

*Classification of
vouchers*

When payments are to be made to legal representatives, authorities such as powers of Attorney, letter of Administration etc. shall be presented to the sub-Accounting officer for inspection and a certificate showing that they have been seen should be appended to the voucher. If possible, the authority itself should be attached to the voucher. The only exception to this rule is that provided by section 64 of the Administrator-General ordinance (Administrator-General Act Cap 473) governing payment to the legal personal representative of a deceased person when the amount of the estate does not exceed N2000.00 (FR 615 refers).

Honour certificate - when it is impracticable to obtain receipts for petty disbursements, a certificate to that effect must be given on the face of the voucher signed by the payee (FR 617 refers).

Certificate of Indemnify-when a payment to a firm is in doubt due to loss of relevant documents, e.g. payment voucher and an initial investigation has revealed that no payment had been previously made to the firm, the payee shall be made to issue a Certificate of Indemnity to indemnify the Federal Government against double payment should an earlier payment be established ata later date. (FR618)

Stamp Duty

2316 - Stamp Duty-Receipts given on payment vouchers are liable to stamp duty in accordance with the Stamp Duties Ordinance (Stamp Duties Act Cap. 411). Any receipt amount given for payment for goods and services if the amount is N1000.00 or over a stamp of N50.00 is required in respect of each signature acknowledging an amount. (FR 620 refers).

2317 - Details for opening of Bank Account:

*Authority for
Opening of Bank
Account*

- a. No official bank account shall be opened unless authorized by the Accountant-General. Each approved account shall be maintained under an official designation.
- b. Each establishment shall be allowed to operate only three (3) bank accounts as follows: Salary account, Overhead Cost Account and Revenue Account.
- c. No other bank account shall be allowed without the express approval of the Accountant-General.
- d. No ministry shall be allowed to operate any bank account in the outstation office without approval of the Accountant-General.
- e. No multiplicity of bank accounts shall be allowed beyond the three account listed above.
- f. Every organization shall submit a return of their bank accounts half- yearly to the Accountant-General giving details of all bank accounts maintained, the name of the bank, account member, designation and branch name and rank of the signatories to the account. (FR.701 refers).

2318 - On no account should payment be made for services not yet performed or for goods not yet supplied. (FR 708 refers).

*Making of
Payment*

- a. **Right of Access** - The Accountant-General and Auditor General or their representatives have the right of access to records of all bank accounts of all ministries, extra-ministerial offices and other arms of government and are entitled to any information they may require in connection with such accounts. (FR.709 refers).
- b. **Idle Funds** - Idle funds in the accounts of mission abroad may be invested in revenue short term deposits but with the prior approval of the Accountant-General
- c. Where such idle funds are invested, the accrued interests received thereof shall be classified to the appropriate revenue head and sub-head and remitted to the Treasury.
- d. Proper investment records shall be maintained by the mission Agency concerned. The Accountant General and Auditor-General shall be informed when the bank deposit or the Investment is made. (FR 711 refers).

2319 - Personal money shall in no circumstances be paid into a government bank account, nor shall any public money be paid into a private bank account. Any officers who pays public money into a private account is deemed to have done so with fraudulent intention (FR 713 refers.).

*Private Money in
Government
Bank*

2320 - No government organization or agency shall place government funds in any commercial bank that will charge any commission on transactions. All officer shall ensure that monthly statements of the bank accounts are obtained regularly and to confirm that no commission on turnover (COT) is being charged.

Bank Charges

Note: No agency shall PLACE government funds in any commercial bank that will charge any COT .i.e. where bulk money is placed in the bank.

2321 - Idle funds in the Bank Account of MDAs shall only be invested in Treasury bill in accordance with extant circulars' (FR 739 refers).

*Investment of
idle Funds*

- a. **Imprest** - on no account shall personal Advance be used to disguise of special imprest, in the procurement of stores which governed by provision of chapter 23 (FR 1004b ii).
- b. Frequency of obtaining reimbursement-The frequency of obtaining reimbursement of any standing imprest shall be limited to once in a quarter but where the need arise, should not be more than twice in the quarter. (FR 1011 ii refers).
- c. **Custody of bonds and Agreement** - Bonds and Agreement particularly those which safeguard the financial interest of government should be kept in a strong-room or safe. (FR 1123 refers).

- d. **Money received by post** — Every office of which money or articles or documents of value are received through the post must be provided with
- e. 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 post office and the mail bag opened in his presence.
- f. A register is to be kept by the officer. (FR 1129).

2322 - Receipt and license books printing order must be placed by Accountant-General with the Nigerian Security Printing and Minting Company (NSPMC) for the supply of Treasury Book 6 & 6A. Every issue made by the NSPMC to the Accountant-General shall be accompanied by a Receipt Book Issue Note (RBIN). The NSPMC shall furnish the Auditor-General with a copy of each issue note. On no account may revenue earning receipt and license book or fixed ticket booklets be obtained from any printer other than the Nigerian Security Printing and Minting company (NSPMC) or any printing authorized by the Accountant General of the Federal. (FR 1203 refers).

*Printing of
Treasury Receipt*

- a. Auditor-General copy of RBIN 1 Every issue of a receipt book shall be accompanied by a Receipt Book Issue Note which will be serially numbered and printed in quadruplicate. A copy is forwarded to Auditor-General for the Federation (FR 1296 refers).
- b. Transfer of Receipt Book - Receipt and Invoice book will not be transferred between sub-account officers. (Fr1213).

2323 - When one officer hands over to another officer, certificates signed by both officers are required in respect of all receipt or license book or forms on charge. The certificates should be supported by detailed list showing the quantity and serial numbers of each type of book, and the officer taking over should sign below the last entries in the stock Register (FR 1226). Personal Advances which are cash loans to individual officers in the employment of the Federal Government of Nigeria may only be granted on the authority of Financial Regulation and Public Service Rule. Applications for Non-Personal Advance must state the reason for the Advance, the method of retirement and the person to be held responsible for clearing the advance (FR 1401-1402 refers).

*Handing over
Certificate*

2324 - Contributions by the employer and deductions from employees' salaries shall be centralized and deducted at source before monthly allocations of personnel costs are released upon receipt of the warrant from the Minister of Finance. Contribution by the employees will be based on the basic salary in addition to transport and housing allowance (FR 1901).

Pension Scheme

- a. The amount to be deducted as government's share from the salary of each officer as follows: civilian staff - 7.5% of basic and allowance. The Military has opted out from the scheme. Government contribution to civilian staff is also 7.5% of basic salary and allowance.
- b. Exempted officers - all employees who are entitled to retirement benefit before 15th July 2004 and those who have three (3) or less years to retire from the service.
- c. Judicial Officers appointed to the Supreme Court or Court of Appeal and other judicial officers appointed to any other court, as per section 291 of the 1999 constitution of the Federal Republic of Nigeria (FR 1903).

2325 - Accounting for the contributions from both the employers and employee shall be accounted for in the following manner:

- a. National Pension Commission (NPC) will open Retirement Saving Account (RSA) for each employee and credit both the collections and interest earned to the account (FR 1904)
- b. All accounting officers shall ensure that a subsidiary Account pension until is created in their ministries/Extra ministerial offices and other Arms of Government. The section shall

*Accounting for
contributions
from Employer
and Employees
into Retirement
Savings Account*

function independently of the main subsidiary accounts section of the ministries/extra ministerial offices and other arms of Government. (FR 1905).

c. On receipt of monthly personnel cost warrants from the budget office, the Director of Finance and Accounts shall ensure the issuance of treasury receipt. Book 6 in respect of the gross amount in the warrant, while a nominal payment voucher is raised to the deduction at source. Both the treasury voucher and payment voucher should be classified to cash transfer code 2000 series (FR 1907).

d. Actual deduction of 7.5% contribution as the case may be from the personnel emolument shall be effected during the pay rolling process. The Director of Finance and Accounts shall ensure the raising of nominal TF 15 and TF 1 on payment basis which shall be classified to each Ministries /Extra-Ministerial offices (FR 1908).

e. A separate subsidiary cash book shall be maintained in respect of all TF 15 and TF1. The monthly total shall be transferred to the main salary cash books. Any variance should immediately be reconciled before transfer to the main cash book (FR 1909).

f. The Director of Finance and Accounts shall ensure that actual monthly deductions as reflected in the cash book agree with the sum deducted at source. Any variance should be reconciled and communicated to the budget office of the Federation for necessary adjustment (FR. 1910).

g. Original copies of all TF15 supported with schedules of contributors on a given pay point shall be forwarded to pension sub-accounts section for posting and updating the individual ledger amount of all employees.

h. All ledger accounts shall be kept in strong room or fireproof cabinets when not in use.

i. Where the system is computerized, individual ledger account shall be maintained in the system and produced when necessary (FR 1911 refers.).

j. The subsidiary pension Accounts Section shall prepare quarterly reports stating the cumulative contribution of all employees. Copies of this report shall be distributed as follows:-

- i. The Accounting officer
- ii. Accountant-General
- iii. The Budget Office
- iv. The National Pension Commission
- v. The Pension Administrator. (FR 1912)

k. On the transfer of an officer, from one ministry/extra ministerial office and other arms of government to another, a Last Pay Certificate (LPC) stating the total contribution by the officer shall be prepared by his former ministry, extra-ministerial office and other arms of government and forwarded along with a certified true copy of his ledger card to his new ministry/extra-ministerial office and other arms of government.

i. On the receipt of the LPC and the certified true copy of ledger card, the pension sub-accounts section of his new ministry/extra-ministerial office and other arm of government shall open a new ledger card using the closing balance on the certified true copy as opening balance for the transferred employee.

ii. The budget office and the Pension Fund Administrator shall be duly informed of the transfer (FR 1913).

l. On the death, retirement or termination of appointment of an officer, a last pay certificate shall be prepared and forwarded to the Pension Fund Administrator with copies to the Budget Office, Accountant-General, Auditor-General and Pension Commission. (FR 1914).

*Government
Vehicle Control*

2326 - The accounting officer shall be responsible for ensuring that there are effective controls in the use of government vehicles. For this purpose, he will ensure that the following record are

- (b) Requisition approval for journey
- (c) Vehicle log book (Gen 59)
- (d) Vehicle maintenance register.

Official transport is to be used on all occasions to facilitate government business but shall not be used for private journeys (FR 2001 -2002).

2327 - As much as possible, a particular vehicle should be attached to a particular driver over a period to facilitate accountability for the movement and general condition of the vehicle. The existing practice whereby any driver has access to any vehicle in the pool - system is inimical to good care and proper maintenance and should be avoided (FR - 2004 refers).

*Attachment of
vehicle to a
Driver*

2328 - Fuelling of Car - MDAs shall enter into reasonable agreement with petrol dealers for supply of fuel on a monthly credit basis. As much as possible, cash purchases should be limited to touring duties and emergency maces where supply is immediately available from the regular supplies (FR 2005 refers).

*Fuelling of
Vehicle*

2329 - For the purpose of arriving at the estimated value(s) of stores motor vehicles, plants and equipment, the following guidelines are provided - for motor vehicle with engine capacity of 2000cc and below as well as construction vehicles over 7 tonnes:

*Depreciation of
Write-off*

- a. Under 1 year old - 20% reduction vehicles over 7 tonnes
- b. Between 1 & 2 years old - 40% reduction on original cost
- c. Between 2 & 3 years old - 60% reduction on original cost
- d. Between 3 & 4 year old - 80% reduction on original cost
- e. Between 4 & 5 year old = 85% reduction on original cost
- f. Between 5 & 6 year old - 90% reduction on original cost
- g. Between 6 & above old - 95% reduction on original cost
- h. In case of a vehicle rendered unserviceable as a result of accident or whose working life has come to premature end for other reasons, arrangement should be made within two months of such accident or where Police investigation is involved, immediately after such investigation to have the vehicle inspected and certified as such by an

Engineer or technical expert such as mentioned in above, who should also produce a valuation report for the guidance of the Board of survey.

- i. For plants and equipment, an engineer's estimated value of the asset at the time of the write-off or disposal shall be obtained
- j. For general stores, the estimated value shall be furnished by a stock verifier' k. In an overseas motor vehicle can be written off at depreciation rates prevailing in the host country. (FR 2622 refers).

2330 - No contract work involving construction shall be considered by Tender Boards unless:-

*Unless
Consolidation*

- a. The land has been acquired and the topographical map and soil test (except where it is certified by the Architect that is not necessary) has been approved by the appropriate authority. The document relating to the land, the survey map, the soil test report or certificates of exemption by the architect should form part of contract document to be presented to the Tender Board.
- b. The design of the building, road e.tc. relating to above is broken down into:
 - I. Architectural Design
 - II. Structural Design
 - III. Electrical Design
 - IV. Mechanical Design

- V. Bill of Quantities
- VI. Technical details of the project shall be made available to the procurement planning committee for proper costing
- VII. Tenderers shall be requested to purchase the designs for a non-refundable fee the amount of which shall be determined from time to time (FR 2925 refers).

2331 - Audit Queries - Any Accounting officer or Public officer who fails to give satisfactory explanations to the audit queries within the stipulated time as indicates in the provisions of this chapter of the Regulation shall be sanctioned accordingly as provided for in this chapter (FR 3101 refers). A public officer on receipt of a query from the Auditor-General for a poor quality work carried out by a contractor, has 42 days to get the contractor to rectify the abnormalities or get refund for the amount over paid as a result of the poor job if the query remains unanswered after the time limit, the officer(s) that certified the job for payment shall be demoted in rank while the contractors are blacklisted and reported to the EFCC for prosecution. (FR 3105)

Audit Queries

2332 - Auditor-General expectation is that all MDAs comply with the rules and regulation without exemption. The areas that are pronounced are:

Expectation of Auditor-General from all the MDAs

- I. Non-preparation of audited Account and non-replying to audit observations. In line with chapter 31 of the Financial Regulation 2009 edition, auditor-General has now been mandated to report any of the MDA's to EFCC or ICPC.
- II. Non-retirement of cash Advance whereas the extant regulation stipulate immediately the assignment is concluded the retirement should be rendered.
- III. Operation Account is being operated as personal account whereas it is not. The operational Account name should the name of the organization e.g. S.O. Olu/Ministry of Power: In case any thing happens to S.O. Olu. The name of the signatory can be changed at anytime.

Appendix 1
TIMELINES FOR THE DELIVERY OF TETFUND INTERVENTORS

S/N	ACTIVITY	TIME LIMIT	
1	Submission of documents to TETFund after receipt of letter of Allocation	For infrastructure based projects	Not more than 15 weeks including Due Process to engage Consultants and preparation of detailed designs
		For others involving Procurement and Academic-based intervention	Not more than 10 weeks
2	Processing and Issuance of 1 Approval-In-Principle (AIP)	2 weeks from date of receipt in the processing Department of the Fund	
3	Completion of Due Process and engagement (excludes those requiring higher approvals that is those outside the institution's threshold)	Not later than 12weeks from the date of receipt of AIP	
4	Vetting and processing of and crediting of the 1st tranche into Beneficiary's Account	2 weeks from the date of receipt of Application for 1st Tranche	
5	Commencement of project implementation on site	2 weeks from date of release of funds by beneficiary	
6	Monitoring of project after the first release	8 weeks from date of release of funds to beneficiary	
7	Monitoring Visit for the release of the 2 nd tranche	2 weeks from date of receipt of beneficiary's request (time includes obtaining approval to travel and payment of travel allowances)	
8	Audit Queries	2 weeks for resolution of Audit queries by both the Fund and the institution affected	
9	Issuance of Audit Clearance to relevant processing Department	3 working days from date of receipt of Financial returns	
10	Monitoring Queries	1 week for resolution of issues arising from observation arising from monitoring visits.	
11	Submission of Field Inspection Report	3 working days from date of Arrival back in Office	
12	Processing of 2 nd and Final tranche payment to crediting of beneficiary's account	2 weeks from the date of submission of Field report	

ACADEMIC/CONTENT BASED AND LIBRARY INTERVENTIONS

All Academic-Based Interventions MUST be submitted in not more than THREE (3) instalments

S/N	ACTIVITY	TIME LIMIT	
1	Submission of Documents to TETFund after receipt of Allocation Letter	Not later than 6 weeks. This includes the period for Project Proposal defense in the Fund.	
2	Vetting and processing of submission for AIP (for Library only)	2 weeks from date of receipt in the processing Department	
3	Vetting and processing of Academic based intervention proposals for Approval	2 weeks from date of receipt in the processing Department	
4	Processing of letters of release of funds by the initiating Department	1 week from the date of receipt from the ES's Office	
5	Processing of funds and crediting of account of beneficiary for Academic based interventions	1 week from date of receipt in Finance Department of TETFund	Audit Unit 2 working days
			Finance Department 3 working days
6	Observance of Due Process of Library-Based interventions and submission of documents to the Fund for release of funds	12 weeks from date of receipt of AIP	
7	Vetting of Library intervention Due Process Report	11 week from date of receipt in processing Department	
8	Processing of funds for Library intervention by the Finance Department to crediting of beneficiary's account (1 st tranche)	1 week	Audit Unit 2 working days
			Finance Department 3 working days
9	Monitoring Visit for release of the Final tranche on Library intervention to payment of beneficiary	Within two (2) weeks from date of notification of job completion	
10	Queries arising from monitoring visit.	Two (2) weeks for resolution of issues arising from Monitoring Visit	

CHECKLIST FOR 1ST TRANCHE

PROGRAMME UPGRADE/PHYSICAL INFRASTRUCTURE

- | | | |
|---|---|---|
| “ | i. A letter of request duly signed by the Head of the Institution | <input style="width: 80px; height: 20px;" type="text"/> |
| | ii. A copy of AIP issued to the institution | <input style="width: 80px; height: 20px;" type="text"/> |
| | iii. Submission of hard copy request for payment | <input style="width: 80px; height: 20px;" type="text"/> |
| | iv. Submission of e-copy in flash drive request for payment | <input style="width: 80px; height: 20px;" type="text"/> |
| | v. Adherence to all specifications in the AIP | <input style="width: 80px; height: 20px;" type="text"/> |
| | vi. Executive summary of the proposal by the institution | <input style="width: 80px; height: 20px;" type="text"/> |
| | vii. Evidence of Advertisement for pre -qualification in the National Dailies and the Federal Tenders Journal, in line with the provisions of the Public Procurement Act 2007 | <input style="width: 80px; height: 20px;" type="text"/> |
| | viii. Evidence of Pre -qualification | <input style="width: 80px; height: 20px;" type="text"/> |
| | ix. Minutes of Tenders Board Meeting | <input style="width: 80px; height: 20px;" type="text"/> |
| | x. Tenders Analysis | <input style="width: 80px; height: 20px;" type="text"/> |
| | xi. Letters of Commitment | <input style="width: 80px; height: 20px;" type="text"/> |
| | xii. Evidence of Invitation to Tender Opening; and | <input style="width: 80px; height: 20px;" type="text"/> |
| | xiii. Letter of Award of Contracts | <input style="width: 80px; height: 20px;" type="text"/> |

CHECKLIST FOR 2ND AND 3RD TRANCHES

The checklist for 2nd and final(3rd) tranches are contained in the checklist of the Monitoring & Evaluation Department whose responsibility is to monitor the projects for Programme Upgrade/Physical Infrastructure 2nd and final tranche release of funds. Please see page 73.

Appendix 4

CHECKLIST FOR AST&D INTERVENTION PROGRAMME ACADEMIC STAFF TRAINING AND DEVELOPMENT

All submissions which should represent 60% Science and Technology based courses as against 40% Arts and Social Sciences must contain the following:

- | | | |
|-------|---|----------------------|
| 1. | Current Admission letter; | <input type="text"/> |
| i. | Duly signed and stamped TETFund Nomination Form; | <input type="text"/> |
| ii. | Curriculum Vitae of Applicant; | <input type="text"/> |
| iii. | Schedule of fees from the University, in case of Foreign Admission; | <input type="text"/> |
| iv. | A copy of signed Bond Form with Beneficiary Institution; | <input type="text"/> |
| v. | Medical Certificate; | <input type="text"/> |
| vi. | Bank Details of Nominees, | <input type="text"/> |
| viii. | Bank Details of foreign Training Institution | <input type="text"/> |

All submissions must:

- | | | |
|-----|--|----------------------|
| i. | Be accompanied by soft copies in memory sticks (not CD-ROM) prepared in MS -Excel format in accordance with the approved template of the Fund; | <input type="text"/> |
| ii. | Be made at least 3 Months to the deadline of registration and at the beginning of each quarter of every given year and not in piece meal. | <input type="text"/> |

Appendix 5**CHECKLIST FOR CONFERENCE ATTENDANCE
INTERVENTION PROGRAMME****CONFERENCE ATTENDANCE**

All submissions should be made at least two (2) Months before the conference date and must contain the following:

- | | |
|--|----------------------|
| I. Duly completed TETFund Nomination form; | <input type="text"/> |
| ii. Conference flyer indicating conference fees, venue and date of conference, organizers; and; theme | <input type="text"/> |
| iii. Evidence of paper accepted for presentation at the conference to be attended by applicants for foreign conference sponsorship; | <input type="text"/> |
| iv. Minutes of meeting of the relevant selection committee (TETFund interventions implementation committee or academic board or committee of Deans and Directors); | <input type="text"/> |
| v. Soft copy of submissions in memory sticks (not CD-ROMs) prepared in MS Excel format in accordance with the approved template of the Fund. | <input type="text"/> |

Appendix 6

Checklist for Teaching Practice Intervention Programmes

TEACHING PRACTICE

All submission should be made at least three (3) Months before commencement of Teaching Practice Supervision and must contain the following:

- | | |
|---|---|
| I. Names and Grade levels of the supervisors nominated for Teaching Practice Supervision; | <input style="width: 80px; height: 20px;" type="text"/> |
| ii. Completed TETFund personnel nomination forms, | <input style="width: 80px; height: 20px;" type="text"/> |
| iii Names and Addresses of all the primary school where the trainee-teachers to be supervised would be posted during the intervention year; | <input style="width: 80px; height: 20px;" type="text"/> |
| iv. Names and contact details of the Head Teachers (Headmasters, Principals, e.t.c) of the Basic Education schools where the trainee -teachers to be supervised would be posted during the intervention year; | <input style="width: 80px; height: 20px;" type="text"/> |
| v. Soft copies of submissions in memory sticks (not; CD-ROM) prepared in MS -EXEL format in accordance with the Fund's approved template. | <input style="width: 80px; height: 20px;" type="text"/> |

Appendix 7

CHECK LIST FOR VETTING LIBRARY DEVELOPMENT INTERVENTION

APPROVAL-IN PRINCIPLE (AIP)			
S/N	SUBMISSION CHECKLIST	NOT OK	OK
(i).	A letter of request duly signed by the Head of the Institution		
(ii).	Evidence of Constitution of Institution's Library Development Committee [LDC]		
(iii).	Submission of the library Collection Development Policy [CDP]		
(iv).	Duly Signed list of books to be procured based on the institution's CDP and guided by the TETFund template		
(v).	Minutes of meeting where LDC approved the list of Books to be procured		
(vi).	Adherence to 70% /30% TETFund policy on fund utilization (at least 70% for procurement of Books, Journals/ Periodicals and 30% for Library Equipment)		
(vii).	Executive summary of the proposal by the institution		
(viii).	Proforma Invoices		
(ix).	List of equipment to be procured indicating Manufacturers, Specifications, Sample Photographs, Unit Cost and Total Costs		
(x).	List of proposed books to be procured (both in hard and soft copy) to be provided, stating the Author, Title, ISBN Number, Publishers, Years of Publications, Quantity, Unit Costs and Total Amount		

Appendix 8

CHECK LIST FOR VETTING LIBRARY DEVELOPMENT INTERVENTION

1ST TRANCHE			
S/N	SUBMISSION CHECKLIST	85%	
		NOT OK	OK
(i).	A letter of Request duly signed by the Head of the Institution		
(ii).	A Copy of AIP issued to the Institution		
(iii).	Submission of hard copy		
(iv).	Submission of e-copy in flash drive		
(v).	Adherence to 70% / 30% TETFund policy on fund utilization		
(vi).	Execution summary of the proposal by the institution		
(vii).	Evidence of Advertisement for pre-qualification in the National Dailies and the Federal Tenders Journal, in line with the provisions of the Public Procurement Act 2007		
(viii).	Evidence of Pre-qualification		
(ix).	Minutes of Tenders Board Meeting		
(x).	Tender analysis		
(xi).	Letter of Commitment		
(xii).	Evidence of Invitation to Tender Opening		
(xiii).	Letter of Award of Contracts		

Appendix 9

CHECKLIST FOR VETTING INSTITUTION BASED RESEARCH (IBR)

1ST TRANCHE			
S/N	SUBMISSION CHECKLIST	60%	
		NOT OK	OK
(i).	A letter of request: duly signed by the Mead of the Institution		
(II).	Letter of Employment with the institution (Copy)		
(iii).	Confirmation of appointment by the Institution		
(iv).	Eligibility of Nominee (t o Checkmate round tripping Of nominees)		
(v).	Copy of minutes of meeting/Approval from Institution's Research Committee (IRC);		
(vi).	Lead Researcher's Profile form		
(vii).	Completed and duly signed Annexure 1 form		
(viii).	CV of the Researcher(s)		
(ix).	Research Budget in line with guidelines		
(x).	Research duration		
(xi).	E copy submitted (Flash Drive)		
(xii).	A letter of request duly signed by the Head of the Institution		
(xiii).	A Copy of the Research Proposal		
(xiv).	Total Amount Requested N2,000,000.00 or less per Research Proposal		

2nd TRANCHE			
S/N	SUBMISSION CHECKLIST	40%	
		NOT OK	OK
(i).	A letter of request duly signed by the Head of the Institution		
(II).	Letter of Award to Nominee		
(iii).	Submission of progress report by the researchers (via the beneficiary institution)		
(iv).	Publication of at least one article in a relevant first quartile journal (Q1) or at least two articles in second quartile journals (Q2 journals) (Copy of articles or evidence of acceptance)		
(v).	Acknowledgment of TETFund as the sponsor of the research in a footnote in the first page of a paper/monograph or as appropriate in a book/report		

Appendix 10

CHECK LIST FOR VETTING ACADEMIC RESEARCH JOURNAL

1ST TRANCHE			
S/N	SUBMISSION CHECKLIST	85%	
		NOT OK	OK
(i).	A letter of request duly signed by the Head of the Institution		
(II).	Back copies of the last editions of the journal (where it exists) or an artist impression of the cover page (if it is being established)		
(iii).	Evidence of Constitution of the Editorial Board		
(iv).	Composition of Editorial Board (2/3 of membership must be from other Institutions)		
(v).	Editorial policy, frequency (annual, quarterly e.t.c.), copyright and other details (usually contained under "Notes to Contributions"		
(vi).	Evidence of Registration of title with National library of Nigeria as an international serial (i.e. ISSN)		
(vii).	Implementation Plan		
(viii).	Copy of Committee's minutes where manuscripts were approved		
(ix).	List of Committee Members with Designation.		
(x).	Detailed cost break down indicating the number of copies not exceeding 3000 copies to be produced		
(xi).	Evidence of Index of the Journal		
(xii)	Establishment of Dynamic website hosting the Journal		

2ND TRANCHE			
S/N	SUBMISSION CHECKLIST	15%	
		NOT OK	OK
(i).	A letter of request duly signed by the Head of the Institution		
(II).	3 Copies of published Journal		

Appendix 11

CHECKLIST FOR VETTING ACADEMIC MANUSCRIPTS INTO BOOKS

1ST TRANCHE			
S/N	SUBMISSION CHECKLIST	85%	
		NOT OK	OK
(i).	A letter of Request for funding duly signed by the Head of the Institution		
(II).	A Copy of the manuscript		
(iii).	Evidence of Constitution of Editorial Committee		
(iv).	Minutes of meeting of the Institution's Editorial Committee showing approval for funding the manuscript		
(v).	Completed TETFund Academic Manuscript / Book Development Author's form		
(vi).	Curriculum Vitae (C.V.) of the Author(s)		
(vii).	Evidence of ISBN from National Library of Nigeria for the book to be published		
(viii).	Evidence of favourable external peer review report		
(ix).	Detailed cost breakdown, indicating the number of copies to be produced		
(x).	Evidence of acceptance to publish by a reputable academic publisher		
(xi).	Submission of manuscripts must be accompanied by invoice and a letter of acceptance to publish by a reputable academic publisher		
(xii).	Submission of a detailed implementation plan		
(xiii).	Publisher's Bill on an official invoice addressed to the Beneficiary Institution		
(xiv).	Recommendation note by the Beneficiary Institution		

1ST TRANCHE			
S/N	SUBMISSION CHECKLIST	15%	
		NOT OK	OK
(i).	A letter of Request for funding duly signed by the Head of the Institution		
(ii).	A Copy of the manuscript		
(iii).	Evidence of Constitution of Editorial Committee		
(iv).	Minutes of meeting of the Institution's Editorial Committee showing approval for funding the manuscript		

Appendix 12

CHECK LIST FOR VETTING ICT SUPPORT INTERVENTION

APPROVAL -IN-PRINCIPLE (AIP)			
S/N	SUBMISSION CHECKLIST		
		NOT OK	OK
(i).	A letter of request duly signed by the Head of the Institution		
(ii).	Evidence of Constitution of Institution's ICT Development Committee [ICTDC]		
(iii).	Submission of the ICT Polity [ICTP] document		
(iv).	Minutes of the meetings of ICTDC where projects to be executed are mentioned for the ICT Support Intervention Line		
(v).	Adherence to 30% for B1 Website Project and 70% for Training.		
(vi).	Adherence to specifications contained in the TETFund provided website and training templates.		
(vii).	Executive summary of the proposal by the institution		
(viii).	Proforma Invoices		

Appendix 13

CHECK LIST FOR VETTING ICT SUPPORT INTERVENTION

1ST TRANCHE			
S/N	SUBMISSION CHECKLIST	85%	
		NOT OK	OK
(i).	A letter of Request duly signed by the Head of the Institution		
(ii).	A Copy of AIP issued to the Institution		
(iii).	Submission of hard copy request for payment		
(iv).	Submission of e-copy in flash drive request for payment		
(v).	Adherence to all specifications in the AIP		
(vi).	Execution summary of the proposal by the institution		
(vii).	Evidence of Advertisement for pre-qualification in the National Dailies and the Federal Tenders Journal, in line with the provisions of the Public Procurement Act 2007		
(viii).	Evidence of Pre-qualification		
(ix).	Minutes of Tenders Board Meeting		
(x).	Tender analysis		
(xi).	Letter of Commitment		
(xii).	Evidence of Invitation to Tender Opening		
(xiii).	Letter of Award of Contracts		

Appendix 14

CHECK LIST FOR VETTING ICT SUPPORT INTERVENTION

2st TRANCHE			
S/N	SUBMISSION CHECKLIST	15%	
		NOT OK	OK
(i).	A letter of request duly signed by the Head of the Institution		
(ii).	Evidence of completed website project by providing the live URL		
(iii).	Evidence of completed computer training (include copies of all training certificates issued)		
(iv).	Evidence of all payments to the contractors		

Appendix 15

CHECKLIST OF THE MONITORING & EVALUATION DEPARTMENT FOR RELEASE OF THE 2ND & FINAL TRANCHES

(Applicable to Annual, Library, Entrepreneurship & Fabrication Intervention)

Beneficiary Institution:			
Intervention Line:			
Year of Intervention:			
	2nd TRANCHE	Tick as applicable	Nos Submitted
A	Number of Approved Construction Project at 1 st Tranche		
B	Number of Approved Procurement Projects at 1 st tranche		
C	Technical Requirements for AI Intervention Categories (Construction & Procurements):		
1	Each Project's Programme of Works as issued by individual contractors	<input type="checkbox"/>	
2	Letter confirming Dates of Commencement & Completion of each Project	<input type="checkbox"/>	
3	Copy of Each Contractor's PERFORMANCE BOND	<input type="checkbox"/>	
4	Contract Bills of Quantities used for the award of each project in the intervention	<input type="checkbox"/>	
5	FOR ALL CONSTRUCTIONS:		
	a) Minutes of Monthly Site Meetings from Commencement Date to Date of requesting for release	<input type="checkbox"/>	
	b) Progress Photographs (in colour)	<input type="checkbox"/>	
	c) Copies of Consultant Architect's Interim Certificate	<input type="checkbox"/>	
6	FOR MULTI-LEVEL CONSTRUCTIONS WITH SUSPENDED SLABS, THEATRES AND STEEL STRUCTURES:		
	a) Evidence of Consultant Civil/Structural Engineer's Authorization to cast concrete elements – floor beams, columns, staircases, slabs and lift walls – (where applicable)	<input type="checkbox"/>	
	b) Copy of Civil/Structural Engineer's Certificate of Supervision and reinforced Concrete works attesting to:	<input type="checkbox"/>	

	b) Copy of Civil/Structural Engineer's Certificate of Supervision of Structural and reinforced Concrete works attesting to: i) Quality of Reinforcement (verified with test result); ii) Adequacy of spacing of reinforcement as observed on site during supervision; iii) Adequacy of reinforcement; iv) Quality of Concrete Cover; v) Quality of formwork; vi) Adequacy of Duration for reinforced Concrete to set and cure after casting; vii) Adequacy/level of Compliance with designed size specification of all concrete elements - slabs, columns, beams, staircases and lift walls; and viii) Adequacy of Steel Roof Sections – Rafters, Purlins, Stiffeners	<input type="checkbox"/>	
D	FINANCIAL RENDITION REQUIREMENTS FOR AUDIT CLEARANCE		
1	Payment Vouchers	<input type="checkbox"/>	
2	Financial Returns	<input type="checkbox"/>	
3	Expenditure on Projects	<input type="checkbox"/>	
4	Bank Statement of Account Showing the Lodgment o the 1st tranche and the Payment from it	<input type="checkbox"/>	
5	Bank Reconciliation Statement	<input type="checkbox"/>	
6	Progress Report on TETFund form	<input type="checkbox"/>	
7	Store Receipt Vouchers (where applicable in the case of procurement projects)	<input type="checkbox"/>	
	FINAL TRANCHE		
	For the final tranche release, the requirements highlighted in C:5 (a) and D:1 -7 shall apply, depending on the category of intervention.		

NOTE: for item C:6 (a) and (b), the Certificate of Structural Supervision of the Consultant Civil/Structural Engineer shall be contained on the letter-headed paper of the Consultant's Firm, bearing the Name of the Consultant, his Signature and Professional Seal. The Authorization to Cast and Certification of the structural works are two (2) separate documents, which shall be forwarded officially by the beneficiary institution as pre-condition for release of the next tranche funds.

Appendix 16

SPECIMEN OF STORE LEDGER

Product..... Maximum Stock.....

Ledger Folio..... Re -order level

Pack..... Unit of Issue.....

Specimen of Bin Card

Product..... Maximum Stock.....

Ledger Folio..... Re -order level.....

Pack..... Unit of Issue

Date Issued/Received	SIV/SRV	Movement	Quantity			
			Received	Issued	Balance	Signature

Specimen of Store Receipt Voucher

No.....	Date:.....
To the Store Keeper:.....	

Article	Denomination of Quantity	Quantity to be received	Value		
			N	K	Ledger Folio

Appendix 17

TETF/NOMSDT/FORM.BAS

STAFF DEVELOPMENT AND TRAINING INTERVENTION PROJECT FORM

NAME OF INSTITUTION		YEAR OF INTERVENTION		INSTITUTION PERSONNEL NOMINATION										ACADEMIC
S/N	NAME OF STAFF	DEPARTMENT	QUALIFICATIONS WITH DATES	NUMBERS OF YEARS SPENT IN THE INSTITUTION	PROGRAMME OR COURSE BEING NOMINATED FOR	INSTITUTION WHERE COURSE IS	DURATION OF COURSE	EXPECTED DATE OF COMPLETION OF COURSE	AMOUNT ALLOCATED TO NOMINEE	SIGNATURE OF STAFF	REMARKS/ OTHER			
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30	NAME OF HEAD OF INSTITUTION													

Appendix 18

STAFF DEVELOPMENT AND TRAINING INTERVENTION PROJECT FORM (ACADEMIC STAFF)

YEAR OF INTERVENTION		NAME OF STAFF		DEPARTMENT	QUALIFICATIONS WITH DATES				CATEGORIES		INSTITUTION PERSONNEL DATA FORM				ACADEMIC STAFF	
S/N					DEGREES	DATES	SENIOR	JUNIOR	DATE JOINED INSTITUTION	DURATION OF WORK EXPERIENCE	NUMBER OF YEARS SPENT IN THE INSTITUTION	SIGNATURE OF STAFF				
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
16																
17																
18																
19																
20																
				NAME OF HEAD OF INSTITUTION												

Appendix 19

STAFF DEVELOPMENT AND TRAINING INTERVENTION PROJECT FORM (NON-ACADEMIC STAFF)

NAME OF INSTITUTION												
YEAR OF INTERVENTION												
S/N	NAME OF STAFF	DEPARTMENT	QUALIFICATION WITH DATES		CATEGORIES	INSTITUTION PERSONNEL DATA FORM				NON-ACADEMIC STAFF		
								DATE JOINED INSTITUTION	DURATION OF WORK EXPERIENCE	NUMBER OF YEARS SPENT IN THE INSTITUTION	SIGNATURE OF STAFF	
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												

Appendix 20

CHECK LISTS FOR DOCUMENTATION REQUIRED FROM BENEFICIARY INSTITUTIONS PROGRAMME UPGRADE/ PHYSICAL INFRASTRUCTURE

1. APPROVAL-IN-PRINCIPLE

DOCUMENTATION	
1	COVERING LETTER (SEE NOTES BELOW)
2	EXECUTIVE SUMMARY
3	PROPOSALS
4	DESIGN DRAWINGS/DETAILED PROJECT DESCRIPTION:- (SEE NOTES BELOW)
a	SOIL TEST REPORT
b	TOPOGRAPHICAL LAYOUT OF SITE
c	Architectural Design.
d	Structural Engineering Design.
e	Mechanical Engineering Design.
f	Electrical Engineering Design.
g	Other Design Layout (MASTER PLAN SHOWING PROJECT LOCATION, DESIGN OF FURNITURE, ETC)
h	Photographs of State of Dilapidation (SCANNED & PRINTED IN COLOUR ON A4 PLAIN PAPER)
i	Schedule of dilapidations
l	Inclusion of relevant Practice License and Sealing on Drawings
5	DETAILED COST ESTIMATES AND/OR PRICED BILLS OF QUANTITIES
6	PROFORMA INVOICES
7	MANUFACTURERS CATALOGUES AND DETAILED SPECIFICATIONS
8	PHOTOGRAPHS OF SAMPLES (SCANNED & PRINTED IN COLOUR ON A4 PLAIN PAPER)
9	LETTERS OF APPOINTMENT OF AND ACCEPTANCE FROM CONSULTANTS
10	EVIDENCE OF LODGEMENT OF COUNTERPART FUNDING (WHERE APPLICABLE)



Appendix 21

TETF/PMD/PRF/O

BENEFICIARY PROJECT PROGRESS REPORT FORM

Progress Report No.....YEAR OF INTERVENTION.....

1. Project Particulars:

- | | | |
|------|-------------------------|-------|
| I. | State of the Federation | ..... |
| II. | Local Government Area | ..... |
| III. | Name of the Institution | ..... |
| IV. | Name of Project | ..... |
| V. | Description of Project | ..... |
| VI. | Project No. | ..... |
| VII. | Date of Reporting | ..... |

2. Costing Information

- | | | |
|------|-----------------------------------|--------------------------------|
| I) | Approved cost limit of Project | <input type="checkbox"/> |
| II) | Accepted Contract Sum | <input type="checkbox"/> |
| III) | Amount Paid to date: | <input type="checkbox"/> |
| a) | Building Works | <input type="checkbox"/> |
| b) | Electrical/Mechanical service | <input type="checkbox"/> |
| c) | Furniture | <input type="checkbox"/> |
| d) | Equipment | <input type="checkbox"/> |
| e) | Professional Fees | <input type="checkbox"/> |
| f) | Approved Fluctuation by TETFUND | <input type="checkbox"/> |
| g) | Approved Variation VAT by TETFUND | <input type="checkbox"/> |
| h) | VAT | <input type="checkbox"/> |
| | Total Cost | <input type="checkbox"/> |

3. Programme of Work

- | | | |
|------|------------------------------------|-------|
| I) | Date of Commencement | ..... |
| II) | Contractual Date of Completion | ..... |
| III) | Contract Period | ..... |
| IV) | Date of Completion | ..... |
| V) | Approved Extension of Time/Reasons | ..... |



TETF/PMD/PRF/01

VI) Approximate % of the work completed to date

VII) Total Value of Work Executed to date

4. General Remarks on the quality of work executed

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

5. Attach progress Photograph (scanned and printed on A4 paper all bound in report)

.....
Reporting Officer

.....
Reporting Officer

Appendix 22

EXPENDITURE ON PROJECT FORM

NAME OF BENEFICIARY:

YEAR OF INTERVENTION.....

S/NO	DATE	NAME OF CONTRACTOR	DESCRIPTION OF PAYMENT	PV. NO.	CHEQUE NO	AMOUNT [?]

Signature of Director of Finance.....

Date

Signature of Director of Works/PPD/Librarian/Lead Researcher.....

Date

Signature of Chief Executive Officer

Date

FINANCIAL RETURNS ON PROJECTS FORM

NAME OF BENEFICIARY..... YEAR OF INTERVENTION.....

S/NO.	DETAILS OF PROJECT	CONTRACT SUM ₦	AMOUNT ALLOCATED FOR THE PROJECT ₦	AMOUNT RELEASED TO DATE ₦	AMOUNT PAID TO CONTRACTOR TO DATE ₦	% OF COMPLETION	BALANCE TO BE PAID (IF ANY)	REMARKS

PLEASE USE ADDITIONAL SHEET WHERE NECESSARY

Signature of Director of Finance..... Date.....

Signature of Director of Works/PPD/Librarian/Lead Researcher..... Date.....

Signature of Chief Executive Officer Date.....

Appendix 24
SPECIMEN OF PAYMENT VOUCHER
NAME OF INSTITUTION:.....

SERIAL NO:.....

PAYEE:.....

PAYMENT VOUCHER NO:.....

FILE REF NO:.....

DATE:.....

Details of Payment	Head	Sub-head	Institution Code	Amount ₦ : K
	Gross Total Bill			
	Less VAT			
	WHT			
	Net Amount Payable			

Amount in words _____ Naira _____ Kobo

CERTIFICATION:

I certify that the above amount is correct and was incurred under the authority quoted, that the services have been only performed, that the rate/price charged is according to regulation/contract; that it is fair and reasonable, that the sum of above may be paid from the TETFund.

Prepared by Signature of Officer Authorizing Payment

Entered into Vote Book by: For Director of Finance

Checked by Name: _____

Signature of Officer Controlling Expenditure Rank: _____

e-payment Ref No./Cheque No Date: _____

This payment voucher Has Been Checked and Passed For Payment
Signature: _____
Name: _____
Amount (N) _____ K
In words: _____
Date: _____

ALLOCATION FOR THIS PROJECT (N)
AMOUNT RELEASED TO DATE (N)
THIS PAYMENT (N)
CUMULATIVE PAYMENT NOW (N)
BALANCE NOT YET RELEASED (N)

Name & Signature of Recipient

Date:

NOTE: Official receipt must be obtained and attached to the back of the original voucher copy

Appendix 25

TETF/ESS/TPS PROFILE FORM.12

TEACHING PRACTICE (T.P)/SUPERVISOR'S PROFILE FORM

1. Institution Affiliation of T.P Supervisor i.e. Name of Beneficiary Institution

.....

 Passport
 Photograph
 of Teaching
 Practice/ Staff
 Supervisor.

2. Name of Teaching Practice (T.P) Supervisor:.....
 3. Qualification(s) T.P Supervisor:
 4. Date of 1st appointment of T.P Supervisor:
 5. Duration of Entire Work Experience of T.P Supervisor:.....
 6. Number of Years Spent in the College/Institution to date by T.P Supervisor:.....
 7. Official Designation/Status/Rank of T.P Supervisor:
 8. Supervisor's Phone No: Supervisor's Email Address:
 9. Unit/Department of the T.P Supervisor:
 10. Date T.P Supervisor joined the College/Institution:
 11. Number of Student Teacher under the Supervisor's Supervision: NO.
 12. Attachment to accompany this form; detailed duly signed and stamped list of Student Teachers under Supervisor's supervision using TETFund and Format/Template provided i.e Form TETF/ESS/T.P/TSL Form.12 = is the list attached? ☐ Yes ☐ No
 13. Supervision Costs/Breakdown (See Table Below)

Total Supervision Cost	Cost Implication Breakdown-Outline
	i)
	ii)
	iii)
	iv)
	v)
	vi) Others (specify)
	Total ☐

14. Details of Official Salary/Pay point of T.P Supervisor (Bank Details):
 I) Bank Name & Branch:
 II) Account Name:
 III) Account No:
 IV) Sort Code:
 15. Signature of T. P Supervisor with Date:

About Teaching Practice Coordinator

16. Name of College T.P Programme Coordinator:.....
 17. Official Rank of College T.P Programme Coordinator:.....
 18. Unit/Dept. Affiliation of College T.P Programme Coordinator:.....

Authorization & Endorsements

19. Signature of College T.P Coordination with date:
 20. Name of College Provost:
 21. Signature of Provost with date & Official Stamp

