



# A DECADE OF UNIMPLEMENTED RECOMMENDATIONS FOR THE NIGERIAN OIL AND GAS SECTOR

APRIL  
2016

## A Decade of Unimplemented Recommendations For the Nigerians Oil Sector



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# INTRODUCTION

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Early in the year 2012, the government dramatically increased the pump price of petroleum products in the country through the removal of subsidies and the deregulation of the downstream sector of the industry. Violent nation-wide riots immediately greeted the action, prompting the executive and legislative arms of government to respond, in part, by setting up a number of fact-finding and process investigations into different aspects of the petroleum industry.



At the House of Representatives (HoR), an Ad-Hoc committee, headed by Hon. Farouk Lawan, was set up to probe the management of the fuel subsidy scheme. At the same time, another Ad-Hoc Committee, headed by Hon. Leo Ogor, was asked to investigate the foggy mess involved in the complex corporate melodrama around the Federal Government and Shell/Agip Companies, and Malabu Oil and Gas Limited in respect of the now famous Oil Block OPL 245.

The Federal Government instituted the Petroleum Revenue Special Task Force (PRSTF) headed by Nuhu Ribadu, and the Aig Imokuede Technical Committee to investigate Subsidy payments and explore key revenue and process abuses lingering for half a decade.

This Report, in sum, will review the findings and recommendations of the PRSTF, the Farouk Lawan Committee, the Leo Ogor Committee, the Aig Imokuede Committee and the 2012 NEITI Oil and Gas Audit Report, highlight recurring cases in the reports, explain process and regulatory gaps that prompted the investigations in the first place.

In addition, the study will make recommendations on possible recoveries that can still be made, legal and process reviews to avoid/discourage or make such abuses more difficult in the future, highlight the criminal aspects of the reports that might require further investigations from relevant agencies.

AD-HOC COMMITTEE OF THE NATIONAL HOUSE OF REPRESENTATIVES

# PETROLEUM SUBSIDY REPORT 2012



## Introduction

Following the removal of the subsidy on PMS on the 1st day of 2012, social and political upheavals followed afterwards. The House of Representatives in an Emergency Session on the 8th of January, 2012 set up an Ad-Hoc Committee, with Hon. Farouk Lawan as the Chairman and mandated it to verify and determine the actual subsidy requirements and monitor the implementation of the subsidy regime in Nigeria. The Committee held public hearings and took sworn testimonies from 130 witnesses, received information from several volunteers, and admitted in evidence over 3,000 volumes of documents.

Hon. Farouk Lawan  
Chairman of the committee



# SUMMARY OF FINDINGS

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01

## POOR RECORD KEEPING

*This lack of record keeping contributed in no small measure to the decadence and ills the Committee found in the administration of the PSF. In this regard, the PPPRA is strongly urged to publish henceforth, the PSF accounts on quarterly basis to ensure transparency and openness of the subsidy Scheme*

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## QUESTIONABLE SUBSIDY PAYMENTS

*The committee suggested NNPC made withdrawals from the CBN through two separate sources seeing as CBN paid N894 billion to the markets and yet there still was a withdrawal of N848 billion from NNPC for the same purpose. The latter withdrawal was affected without any provision in the appropriation act. Subsidy payment was 90% over the appropriated sum by the government*

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02

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## DODGY PAYMENTS FROM THE ACCOUNTANT GENERAL

*The Accountant General of the country 2009 made payments of N999 million to 128 separate accounts within 24 hours between the 12th of January 2009 and the following day. However during this period there were only 36 marketers under the PSF scheme. The beneficiaries are yet to be disclosed by the OAGF*

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# SUMMARY OF RECOMMENDATION



## N302 bn

Investigate administrative charges PPPRA paid itself in 2009 (N156.45 bn) and 2010 (N155.82 bn) from the PSF funds.



Distribution of products, especially kerosene should be done through NNPC Retail, Independent Petroleum Marketers Association of Nigeria (IPMAN) and Major Marketers Association of Nigeria (MOMAM) to ensure availability and affordability of the products to



The following staff of various organisations should be investigated and prosecuted for fraud and criminal negligence

- All staff of PPPRA involved in the payment procedures for importers
- Executive Secretaries who served from 2009 to 2011
- The GM Field Services
- ACDO/ Supervisor- Ullage Team 1
- ACDO/ Supervisor-Ullage Team 2
- The Chairman of the board of PPPRA from 2009 - 2011 and entire members of the board
- Management and board of NNPC involved in all infractions between 2009 -2011

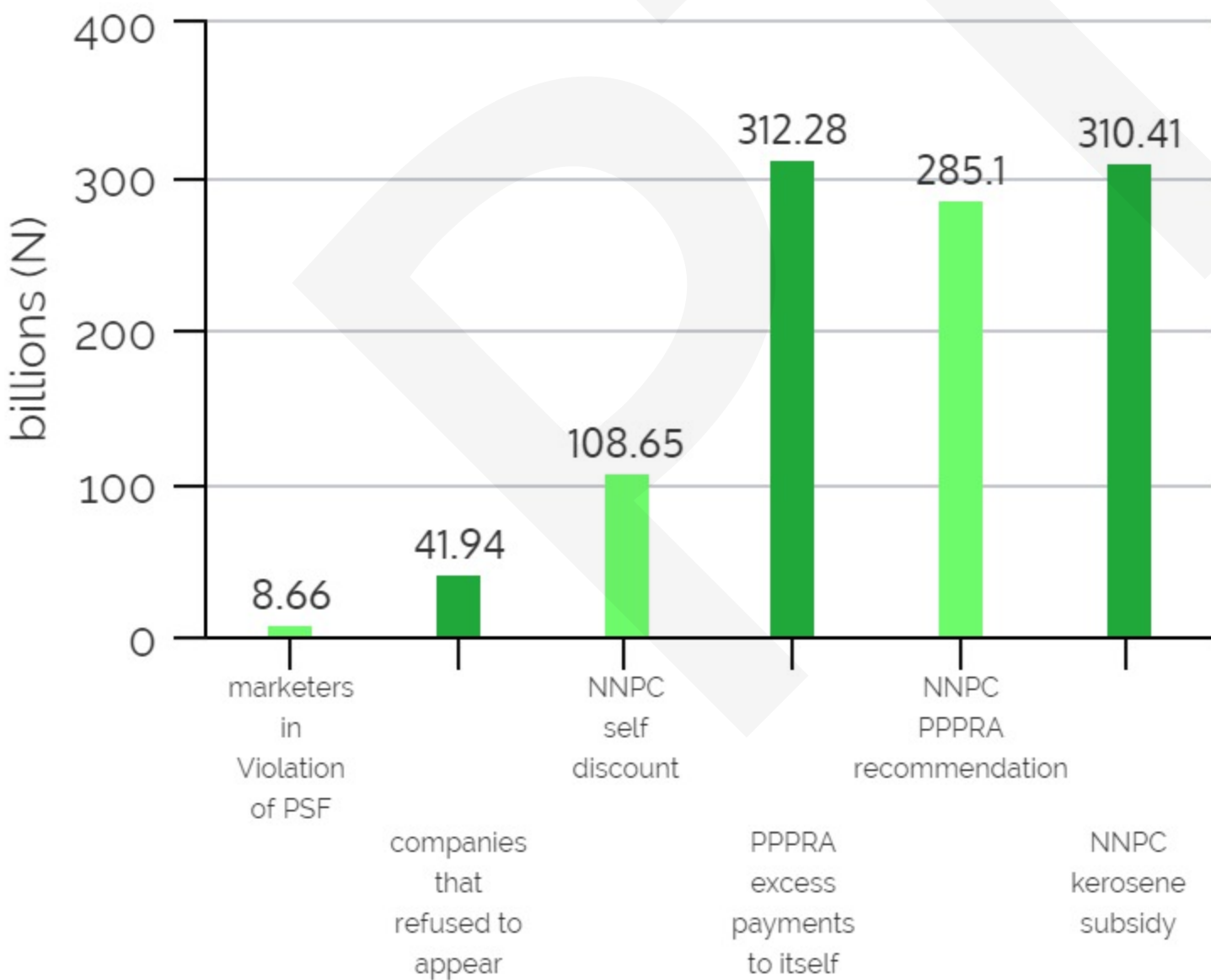
# REVENUE RECOVERY



Subsidy Payment N2.587 tr  
Appropriated Sum N245 bn

## N SUBSIDY PAYMENTS

CBN paid N894 billion to the markets for subsidy payments and NNPC made a withdrawal of N848 billion for the same purpose. Summing up to over 90% of the appropriated sum of N245 billion



## Refund recommendation

The committee urged the government to look into these various areas for a possible refund totalling N1.067 trillion



## Further recoveries and investigations

Payment of N999m to unnamed entities 128 times to the tune of N127.872b

Companies who collected Forex to the tune of \$402.610b whose utilization is questionable to the Committee

The 72 companies listed under the financial forensics are hereby recommended for further investigation by the relevant anti-corruption agencies with a view to establishing their culpability and recovering the sums indicated against their names totaling N230,184,605,691.00

The over recoveries of N2.766b and N5.27b which were not accounted for by the office of the Accountant General of the Federation.

The cases of double deductions by the NNPC for subsidy payments in 2009, 2010 and 2011 mentioned in its Report.

# OIL SUBSIDY PAYMENT REPORT 2012



## Introduction

This Committee was set up by the Coordinating Minister of the Economy/Honourable Minister of Finance in April 2012. The terms of reference of the Committee were as follows:

- Authenticate the backlog of outstanding payments of subsidy payments to marketers in 2011;
- Verify the legitimacy of backlog of claims already submitted by marketers for 2011; Review any other pertinent issues that may arise from the exercise

Aigboje Aig-Imoukhuede  
Chairman of the committee



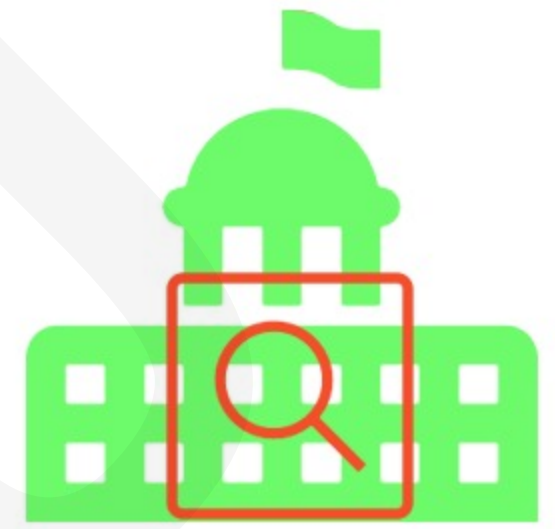
# SUMMARY OF FINDINGS

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01

## TRANSPARENCY ISSUES

*The committee in the course of their investigations found out there was lack of transparency across board NNPC and petroleum industry as well as abuse of due diligence*



## FALSE SUBSIDY CLAIMS

*Changes in the Petroleum Support Fund (PSF) Guidelines by the PPPRA in 2010 coupled with the lack of adequate provisions for dealing with violations enabled oil marketing and trading companies to make false subsidy claims.*

02



03

## LACK OF REGULATION

*The current lack of regulation has led to NNPC's introduction of practices that are not permitted or recognized by the current PSF. For example, regardless of a directive issued by President Yar'adua on June 15, 2009 that NNPC should cease subsidy claims, NNPC resumed the deduction of kerosene subsidy claims to the tune of N331, 547,318,068 in 2011.*





## ABSENCE OF VERIFIABLE DATA

04

*Nigeria does not have a verifiable statistical basis for computing its daily consumption of petroleum products and the absence of this data opened up the determination of the nation's requirement for imported petroleum products to abuse.*

05

## NNPC'S ABUSE OF THE DOWNSTREAM SECTOR

*The committee suggested the role of the NNPC in the downstream sector to be regulated. Two-thirds of kerosene sold by NNPC between 2009 and 2011 were sold to "middle men" who in turn sold to the retailers at an inflated price of between N115- N125. These left consumers to pay higher than the N50 per litre as directed by the government*



# SUMMARY OF RECOMMENDATION



Oil marketing and trading companies that failed to respond to its request for information should be sanctioned by PPPRA



PPPra should create a template for quarterly capacity assessment of oil marketing and trading companies using various factors which would be used as a basis for import allocations to the oil companies.



**N422.542 bn**

Oil marketing and trading companies that violated various aspects to the PSF guidelines should refund the subsidy payments for a total sum of N422,542,937,668.59



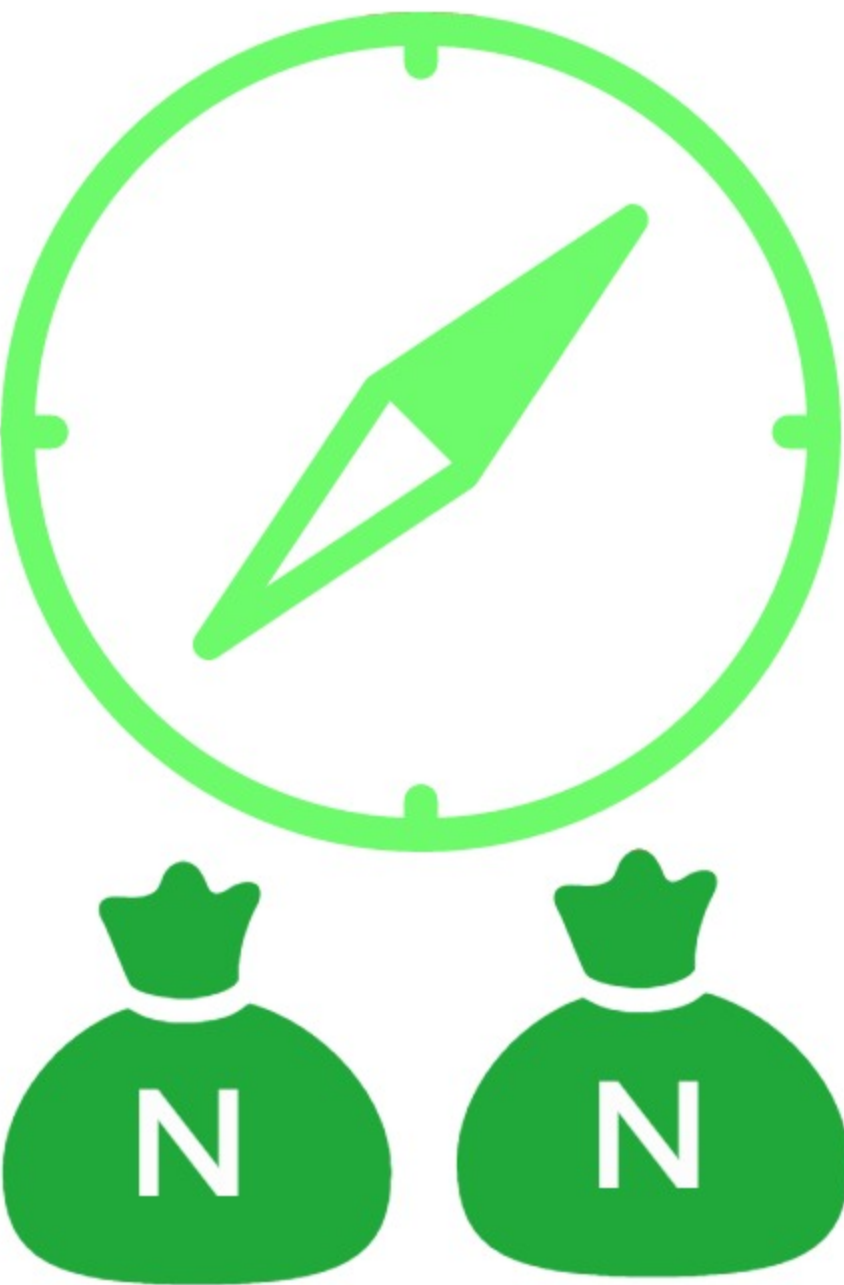
PPPra should use effective vessel tracking tools to verify the status and location of the vessels supposedly used to import petroleum products and compare such information with the details on bills of lading presented by oil marketing and trading companies.



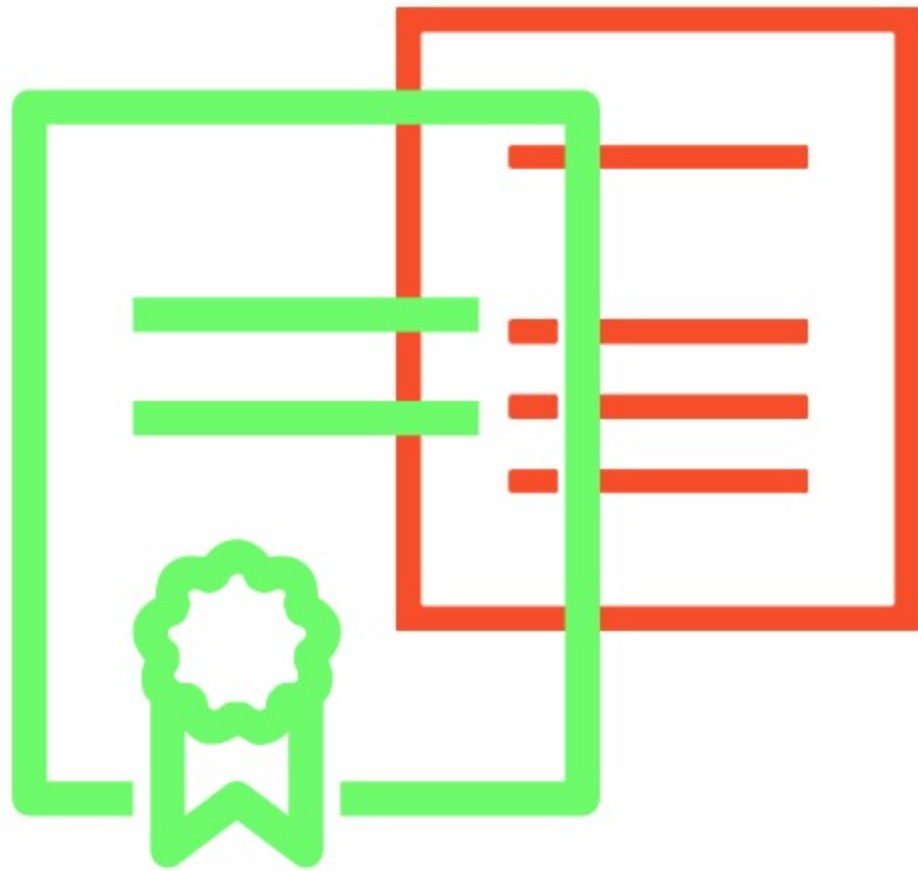
Government should ensure that funds are set aside to meet amounts appropriated for subsidy.



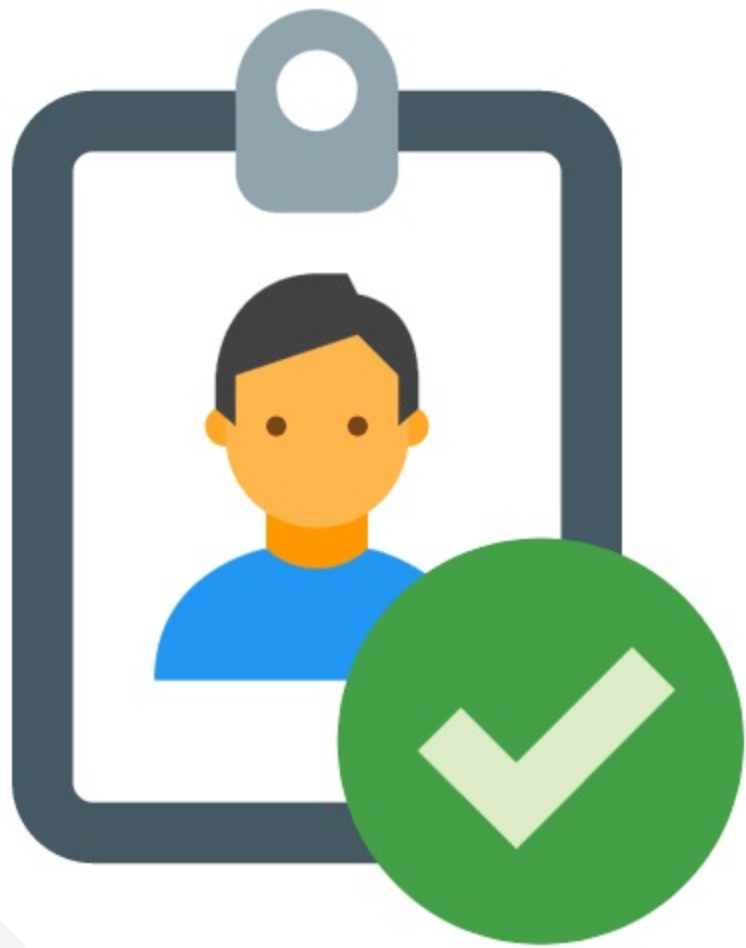
Government should take appropriate steps to document the process for payment of NNPC's subsidy claims in a transparent and unambiguous manner.



Federal Government should put in place a mechanism for reimbursing NNPC on a timely basis.

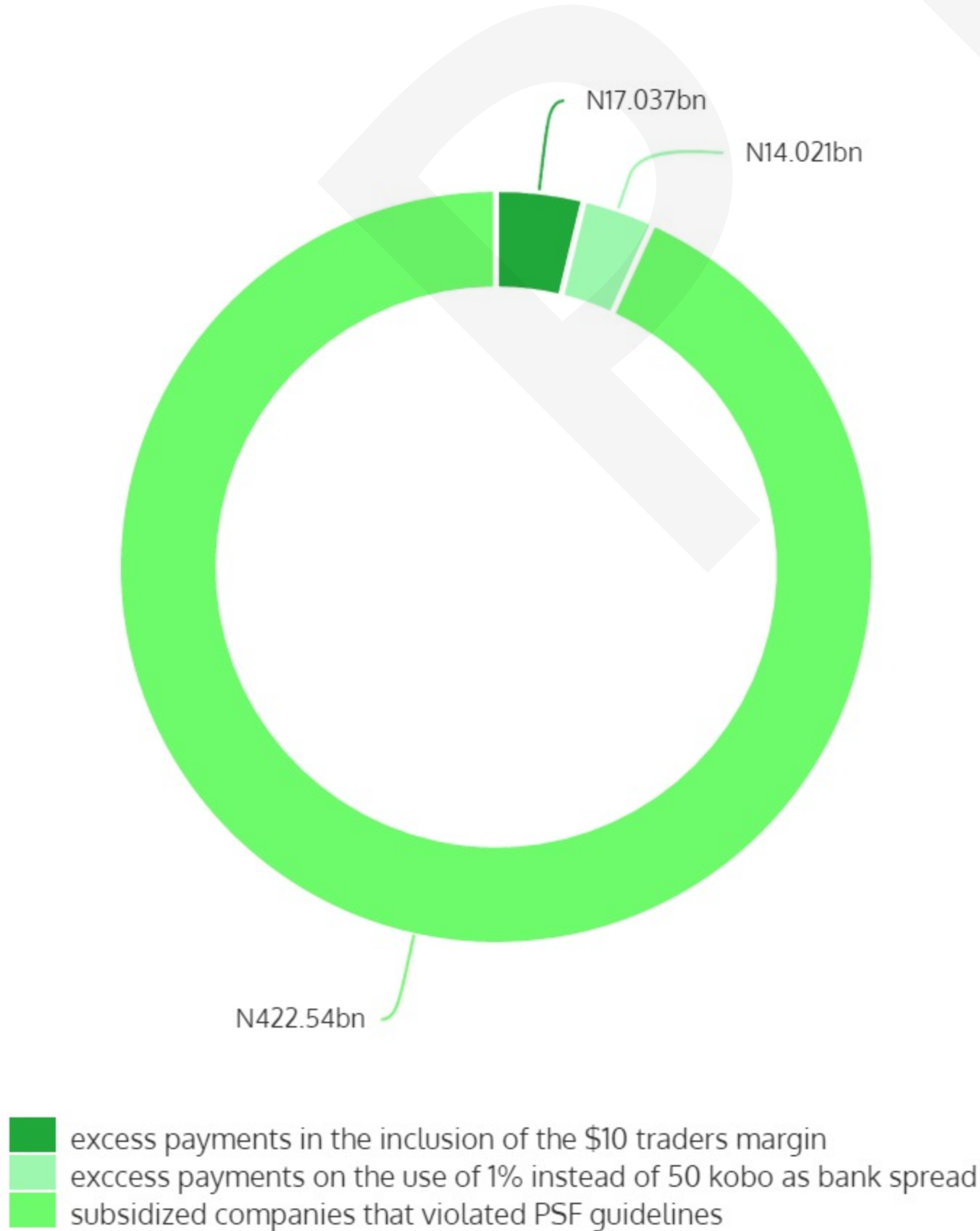


PPPRA should compare the volume of products discharged as stated on the shore tank certificates with the stated volume on the DPR product certificates and payment of subsidy should be restricted to only instances where there is correlation between the discharged volumes of products on both certificates.



PPPRA should collate an authorized signatory booklet containing the names and signatures of every person authorized involved in processing of subsidy. This will enable the authentication of these documents and confirmation that were appropriately signed.

## Revenue and fund recoveries



Oil companies that violated various aspects of the PSF Guidelines as highlighted in the Report should refund the subsidy payments of a total sum of **N422.54 billion**,

The excess payment of **N17.037 billion** based on the inclusion of the **\$10** "trader's margin" should be refunded by the affected oil marketing and trading companies.

The excess payment of **N14.021 billion** based on the use of **1%** instead of **50 kobo** as bank spread should be refunded by the affected oil marketing and trading companies

# FINANCIAL PHYSICAL AND PROCESS AUDIT

## REPORT 2015

## Introduction

Pursuant to its statutory mandate under the Nigeria Extractive Industries Transparency Initiative (NEITI) Act 2007, the National Stakeholders Working Group (NSWG), in June 2014, engaged the Firm of Taju Audu & Co (Chartered Accountants) to carry out the 2012 Oil and Gas Industry audit. The objective of the audit is to ascertain, review and reconcile all revenue and investment flows to and from Government with respect to the Oil and Gas sector during the year 2012. The report is titled "Financial, Physical and Process Audit: An Independent Report Assessing and Reconciling Financial, Physical and Process Flows within Nigeria's Oil and Gas Industry – 2012". The report covers Oil and Gas Production and Lifting statistics during the year, together with the related revenue and investments flows as well as non-sector specific

# SUMMARY OF FINDINGS

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01

## RECORD DISPARITIES

*An inter-agency reconciliation document dated 3rd March, 2014 and tendered by PPMC with the trio of PPMC, DPR and PPPRA as signatories, puts PPMC's subsidy claim for the period January 2012 to July 2013 at N2.316 trillion and the amount that relates to 2012 as N871.122 billion. There is a disparity between this figure and the sum of N893.746 billion contained in the initial template given to us by PPPRA.*



## BENEFICIARIES FOR OMLS ACQUIRED FROM NNPC

*Due to the divestment by NNPC, the 55% equity crude proceeds from the operation of the acquired OMLs was not payable to the Federation Account in 2012 but to NNPC/NPDC Special Account.*

*The "good and valuable consideration" is in the sum of USD 1,847,785,233.97*

02

03

## CRUDE PRODUCT EXCHANGE ISSUES

*We observed irreconcilable differences between opening stock balances and closing stock balances. PPMC data on depot balances appear to be incomplete.*

*The total loss to the nation on PMS through depots amount to N11,701,763,555.72 or \$74,296,911.46.*





## FOREIGN EXCHANGE LOSS

04

*NNPC gas sales revenue paid into the CBN/NNPC Account with JP Morgan resulted in Exchange loss totaling \$1,035,748.46 for the year. Gas sales were valued in Dollar, invoiced in Naira and payments made into JP Morgan account in Dollar for subsequent remittance into the Federation account in Naira.*

05

## DELAYS IN PAYMENT FOR DOMESTIC CRUDE

*Amounts due from NNPC for settlement with respect to Domestic crude oil lifting in 2012 were not always paid in full at the due date and this led to a build-up of unpaid domestic crude oil transactions amounting to N1.192 trillion as at December 2012.*



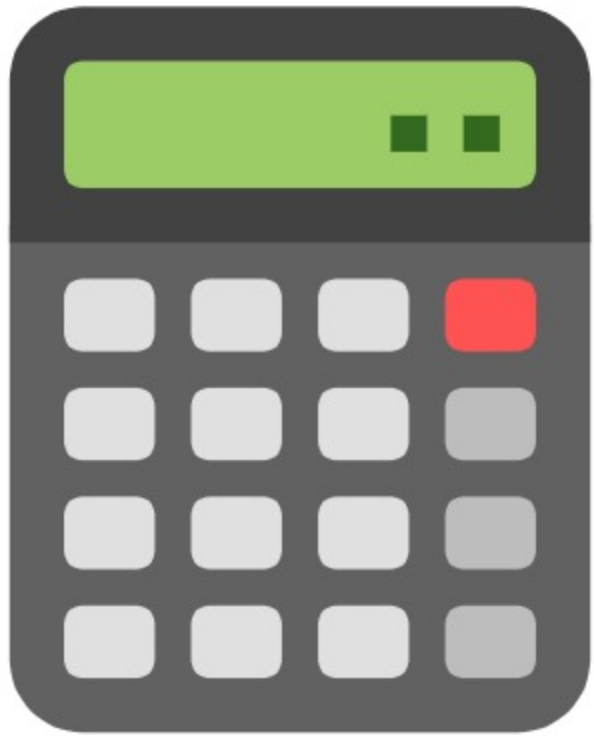
## NNPC DEBTORS PROFILE

06



*Export crude oil and gas debtors as at 31st December 2011 was disclosed in the previous NEITI audit report as \$1.602 billion whereas the NNPC debtors summary as at 31st December 2011 was stated as \$1.014 million thus revealing an un-reconciled difference of \$1.601 billion between the NNPC balance and the balance disclosed in the previous NEITI audit report.*

# SUMMARY OF RECOMMENDATION



Royalty computation should be carried out based on the average monthly price adjusted by the crude type's API gravity (considering the pricing option adopted by the entity).



The respective agencies should ensure the entities pay what is due as at when due or they should be strict with the penalties imbedded in their Act.



The Regulatory agencies and Addax should speed-up and conclude on the on-going discussion.



The Ministry of Petroleum Resources should appoint an independent consultant who would confirm the accurate water depth level for the blocks and advise on rates which should be agreed with operators of the blocks.



The National Assembly should also set-up a committee to review and monitor the progress between the company and government agencies on the new fiscal regime.



An amendment to the deep offshore and inland basin Act can be effected by the National Assembly to cater for the water depths in disputes.

# THE PETROLEUM REVENUE SPECIAL TASK FORCE REPORT

2012

## Introduction

The Special Task Force was set up on February 28, 2012 to support the Federal Government's effort at enhancing probity and accountability in the operations of the Petroleum Industry. Key to this vision was the need to ensure a transparent process of revenue flows into the coffers of the Federal Government from, and between, agencies of government on the one hand and to design systems and processes which will enhance the accountability of each agency. Thus the Special Task Force examined the petroleum value chain and confirmed that existing systems, laws, processes and functions at all stages, provided assurance that revenues from the industry were properly accounted for and collected. At the end of the day, the Special Task Force, led by Mr. Nuhu Ribadu, in its 178-page report detailed how the Nigerian government and its national oil company NNPC, perpetrated the most scandalous abuse on the management of the revenue accruing to the government through illicit use and in wanton lack of accountability guidelines.

Nuhu Ribadu  
Chairman of committee



# SUMMARY OF FINDINGS

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01

## POOR RECORD KEEPING

*There is an urgent need to transit from the manual, error-prone, approaches of book keeping to an automated electronic measurement systems and tools particularly in the metering of production and terminals. It was determined that an error margin of only 1% was equivalent to over \$700M annual loss*



## REVIEW OF CURRENT LAWS IN OIL INDUSTRY

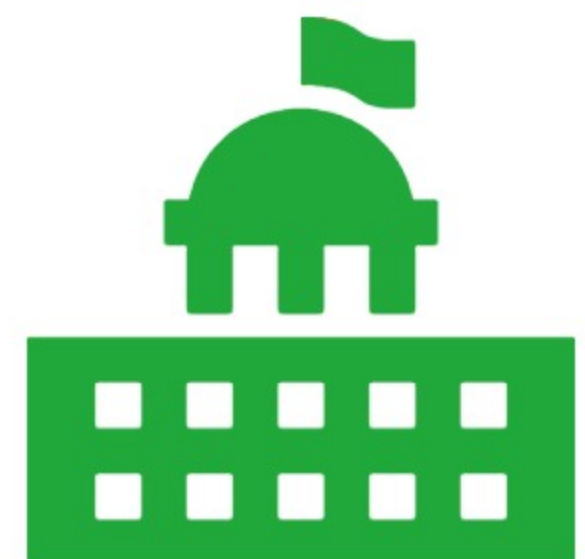
*The need to update the laws governing the petroleum industry to reflect and ensure reasonable assurance that revenues from the Industry are adequately collected. Since current laws in use date back to the seventies, when the barrel of crude was under USD30. These inadequacies results in leakages, which are conservatively estimated at 20% of revenues.*

02

03

## LEGAL DISPUTES

*The DPR also had a penchant for entering resource-draining legal disputes, which have reduced the revenue receipts of the government. For instance, the PRSTF noted that then ongoing legal disputes in Nigerian courts were costing \$344 million for unpaid Signature bonuses that ultimately would fetch \$755 million.*





## CRUDE OIL THEFT

04

*The Royal Dutch Company, Shell in its presentation to the Task Force stated that an estimated 150,000 barrels of crude oil are stolen per day causing a revenue loss of \$13.5 million per day which amounts to \$5 billion per year of lost revenue.*

05

## UNPAID MONIES FROM CONCESSION AWARDS

*A total of 58 concessions were awarded during 3 bid rounds. Revenues generated were approximately \$2.3 billion. Cash received out of the revenue expected in relation to the bid rounds stood at \$1.74 billion as at the time of the review leaving \$552 million unpaid*



## ADDITIONAL DODGY CONCESSIONS

06

*An additional 9 concessions were allocated at the discretion of the Minister of Petroleum Resources in 2008, 2009 and 2011. These discretionary allocations generated \$444.45 million. Of this amount only \$241 million has been paid to date and \$204 million remains outstanding. No evidence or award letters were provided in respect of the discretionary concession allocations in 2008, 2009 and 2011.*

# SUMMARY OF RECOMMENDATION



There should be provision of a centralized portal for collating and disseminating information from the IOCs, LOC to the relevant government stakeholders



EFCC and prosecutors should immediately invited to accelerate actions against ADDAX for the payment of Royalties of \$1,34m or such other amount as found due and



FG has to stop directing NNPC to make ex-budgetary payments on its behalf. EFCC should thoroughly review those payments/claims of directed payments and parties involved.



National policy should adopt the use of fingerprinting of crude oil technology and require operators to submit known samples to build and sustain to database.

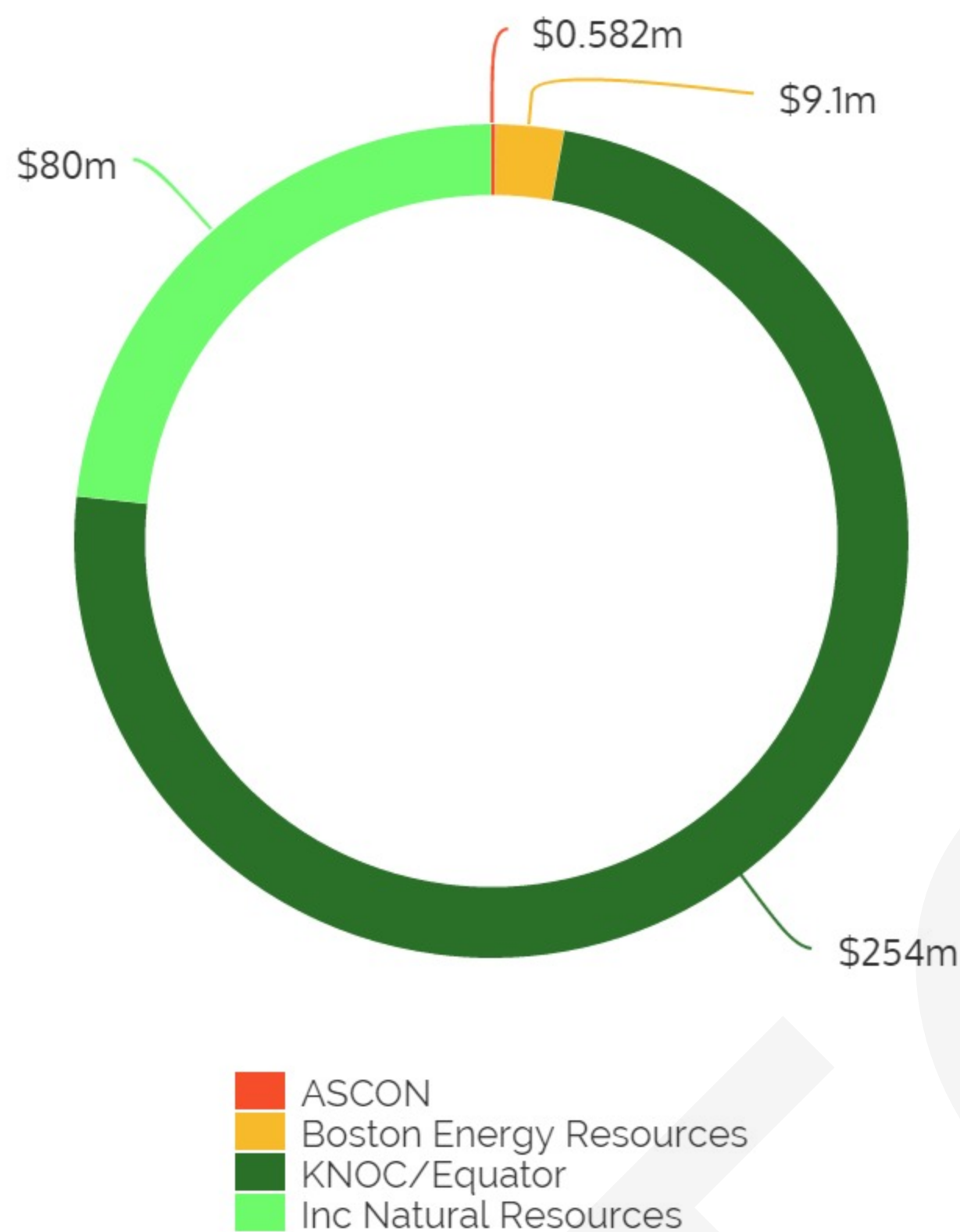


Investing in new oil and gas developments to deepen the production and reserve base. This is to encourage the JVC fiscal regime which is more productive and more profitable than the Production Sharing Cost (PSC) fiscal regime.



The Committee proposes an amendment to The Fiscal Responsibility Act 2007, to criminalize withholding payment of revenue after due date and assessment and a notice of demand.

# REVENUE RECOVERY



## N SIGNATURE BONUSES

Of the \$755 million unpaid Signature bonuses, \$344million relate to legal disputes currently in the Nigerian courts as shown on the chart

Year	Signature Bonus (\$)	Amount paid (\$)	Amount due (\$)
2005	1,108,678,167	792,346,321	316,331,846
2006	656,530,010	421,405,075	235,124,935
2007	486,452,000	486,125,378	326,622
2008	40,150,000	18,150,015	21,999,985
2009	164,000,000	5,000,000	159,000,000
2011	240,300,000	217,393,037	22,906,963
<b>TOTAL</b>	<b>2,696,110,177</b>	<b>1,940,419,826</b>	<b>755,690,351</b>



## Refund recommendation

Between 2005 - 2011 67 concessions have been awarded, with signature bonuses amounting to \$2,696,110,177. About \$755,690,351 has still not been paid, and the committee recommends the government and relevant agencies retrieve these funds



## Further recoveries and investigations

The Committee emphasized that total crude sales debt outside the 90 days credit window grew from N1.5bn to N5.85bn and no interest has been paid on this debt- a large part of that should be for NNPC's account

Also, it was noted that the total Royalties due for the period per DPR's records was \$32.011billion. Of this amount, \$3.027billion was outstanding as at May 2012.

As at 31st of March, 2012, NNPC indebtedness stood at N14,684,561,626.92. The Inspectors did not however give any assurance that any value was being derived from the Scheme as at then. Therefore, this present status should be determined for revenue recovery purpose.

The records at the DPR reveal that none of the companies have paid any gas penalty fee in 2012. CBN records however it shows that there have been payments thereby reinforcing the absence of control over DPR processes.

TRANSACTION INVOLVING THE FEDERAL GOVERNMENT, SHELL AND AGIP IN

# MALABU OIL AND GAS LTD SALE OF OIL BLOC OPL245 REPORT 2012

## Introduction

The Ad-hoc committee led by Mr. Leo Ogor was given the responsibility to conduct Public Hearings with government agencies, departments and agencies involved in the transaction that led to the sales of Oil Bloc OPL 245 to Malabu and the subsequent transfer of ownership of the same to Shell/Agip. Based on the submissions and presentations at the Public Hearing, the Committee was to determine the legality of the transactions, how the transaction adhered to various Nigerian legislations and determine the roles played by Federal Government of Nigeria, the Attorney General of the Federation and other government agencies and their agents.

Leo Ogor  
Chairman of committee



# SUMMARY OF FINDINGS

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01

## NNPC's INTEREST

*In Clause 1.1 of the dispute resolution agreement SNUD agreed to the re-allocation of its interest in Block 245 to SNEPCO and SNEPCO agreed to reimburse SNUD the sum of \$335,600,000 incurred by SNUD in an alleged work-programme pursuant to the terms of the 2003 NNPC/SNUD PSC and another \$207,960,000 representing Signature Bonus totalling \$543,560,000. The only interest left in this situation is that of NNPC which by extension the Federal Government of Nigeria since SNUD has sold its interest in block 245 to SNEPCO.*

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## OIL PROSPECTING LICENSE

*Clause 1.4 of the dispute resolution agreement surprisingly terminated the 2003 PSC between NNPC and SNUD upon the grant of the Oil Prospecting License to SNEPCO and NAE (NAE, an unknown party to the dispute). The question that needs to be answered is what happened to the NNPC subsisting interest in the 22nd December 2003 PSC.*

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02

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## NIGERIA'S INTEREST IN OIL BLOC OPL 245

*The Resolution Agreement in Clause 4, 5, and 11 ceded all rights and obligations in respect of block 245 to SNEPCO and NAE, they both signed a Production Sharing Agreement where they now own the block 100% with 50% interest each. This is also a violation of the Deep Water Block Allocations of Company's Regulations 2003. The issue that keeps rearing its head is, where is Nigeria's Interest in Oil bloc OPL 245?*

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## SNUD SIGNATURE BONUS PAYMENT



*The signature bonus in the bid round won by SNUD was \$210,000,000 but SNUD only made payment of \$1,000,000 to the FGN and kept the balance of \$209,000,000 in an escrow account controlled by SNUD. Thus, the amount paid as Signature Bonus by SNUD for the execution of the 2003 PSC is \$1,000,000 and not \$210,000,000.*

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04

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## MALABU SIGNATURE BONUS PAYMENT

05

*The Committee could not establish any reason why Federal Government insisted that Malabu Oil and Gas Company Ltd should pay a signature bonus of \$210,000,000 bided by SNUD, (the technical partner to Malabu) with a Farm in agreement in respect of block 245 with Malabu in place, instead of the \$20,000,000 of which the sum of \$2,040,000 has already been paid to the Federal government for the License of OPL245*

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# SUMMARY OF RECOMMENDATION

The Committee on Upstream, Downstream, Gas and Local Content should liaise with the Ministry of Petroleum Resources to make available a comprehensive list of similar ventures with Petroleum Sharing Agreement or contract without NNPC participation, for necessary remediation



The EFCC should expedite the on-going investigation on the matter of forgery and alteration of documents indicating some Malabu Oil and Gas Ltd directors resigned their positions or transferred their appointments or shares and submits its report to the House



The Federal Government should cancel OLT 245 recently granted to SNEPCO (50%) and AGM (50%), as it was based on a highly flawed 'Resolution Agreement' entered into between Malabu Oil & Gas.

That the Federal Government, should facilitate a new Resolution Agreement in line with the Petroleum Act, to protect our National Interest in Block 245.



# RECURRING ISSUES IN THE REPORTS



It pertinent to note that apart from the reports of the Hon. Farouk Lawan Committee and the Aig Imokuede Committee, the issues in the reports of the other Committees along with the 2012 NEITI Oil and Gas Audit Report are mostly unrelated hence there are no reoccurring issues in them. The Nuhu Ribadu task force and the House of Representative Ad-Hoc committee on the OPL245 transactions had similar findings and issues raised.

The review of the Hon. Farouk Lawan Committee and the Aig Imokuede Committee Reports revealed the following recurring issues:



01



The need to ensure that the NNPC complies with all Guidelines applicable to importation under the PSF Scheme and specifically, PPPRA must regulate and determine the quantity of products to be imported by NNPC in line with its mandate as stated in the said PSF Guidelines.

## 02

That the distribution of products, especially kerosene be done through only groups that own significant retail outlets like NNPC Retail, Independent Petroleum Marketers Association of Nigeria (IPMAN) and Major Marketers Association of Nigeria (MOMAM) to ensure availability and affordability of the products to Nigerians.



## 03

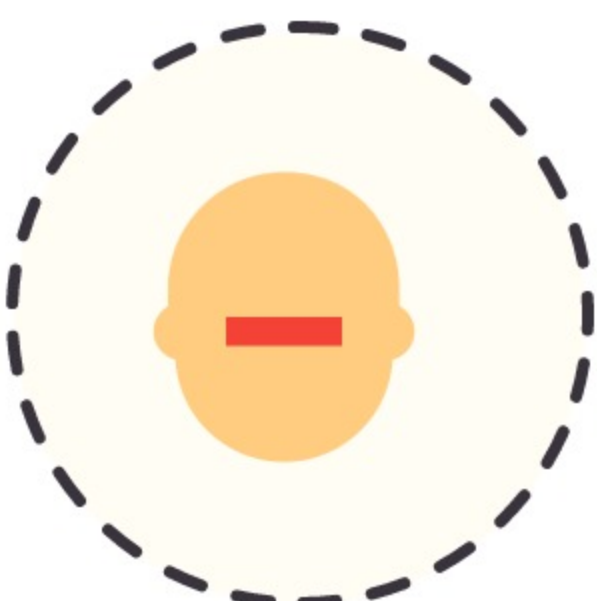


That the PSF Guidelines should be revised with a view strengthening the eligibility criteria for participation of oil marketing and trading companies among others. Also some oil marketing and trading companies should refund subsidy payments made to them.

The review of the Mallam Nuhu Ribadu task force and the Ad-Hoc Committee Reports on the Malabu case revealed the following reoccurring issues:



## 01




Revenue collection agencies lack capacity to effectively represent the interest of the federal government and ensure that it receives the actual revenue and value in most transaction with NOCs and IOCs and also there are clear evidence in both reports that oil companies collude with government officials to swindle FGN's bonuses and taxes as well as its share of oil proceeds

There are prolonged legal disputes between government agencies especially NNPC, DPR and oil companies which have revenue implications for Nigeria and optimal functioning of the oil and gas industry as a whole.. For instance, the unresolved legal tussle regarding the true ownership of OPL 245 has since stopped oil exploration and revenue generation.



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# CRIMINAL CASES AND LEGAL PENALTY IN THE REPORTS

A careful review of criminal and legal issues in the reports show evident economic and financial crimes that are violations of many clauses of five of the instruments of the Economic and Financial Crimes Commission. These are the Establishment Act (2004); The Money Laundering (Prohibition) Act 2004; The Advance Fee Fraud and Other Fraud Related Offences Act 1995; The Failed Banks (Recovery of Debts) and Financial Malpractices in Banks Act 1994; The Banks and other Financial Institutions Act 1991; and Miscellaneous Offences Act.

The Hon. Farouk Lawan Committee Report made specific recommendations on administrative sanctions on certain staff of the Federal Ministry of Finance, Director General Budget office and the Office of the Accountant General of the Federation in accordance with the Civil Service Rules who were involved in the extra budgetary expenditure under the PSF Scheme (2009-2011). The staffs were however not listed in the Report. In addition, it recommended that the Chairman of the Board of PPPRA from 2009 – 2011, and the entire members of the board during the period should be reprimanded for their roles individually/collectively in the absurdities that happened in the management of the subsidy regime.

The Executive Secretaries of PPPRA who served from January 2009 – October 2011. The GM Field Services, ACDO/Supervisor – Ullage Team 1, and ACDO/Supervisor-Ullage Team 2 all of PPPRA who served from January 2009 – October 2011 for their role in the subsidy scheme through the management of the ullaging task.

All staff of DPR involved in the verification and confirmation of product importation.

All those in the Management and Board of the NNPC directly involved in all the infractions identified for the years 2009-2011.

All staff of PPPRA involved in the processing of Applications by importers, and Verification, confirmation and payment of imported products by Importers and NNPC should be investigated or prosecuted for criminal