



**DEBT MANAGEMENT OFFICE
NIGERIA**

TEMPLATE FOR THE
ESTABLISHMENT



**DEBT MANAGEMENT DEPARTMENTS
(DMDs)
IN STATES**



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TEMPLATE FOR THE ESTABLISHMENT OF DEBT MANAGEMENT DEPARTMENTS (DMDs) IN STATES

This Template has been prepared as a guide for the establishment of functional Debt Management Departments (DMDs) in the 36 States of the Federation. It outlines the legal, institutional, human and material requirements, as well as an Operations Manual for a functional DMD in a State.

An earlier draft was presented to delegates from relevant State Ministries, Departments and Agencies in technical meetings organized by the DMO and funded by Development Partners. Following the incorporation of the inputs made by the States, the Template has now been adopted by all the 36 States of the Federation.

The Template is not a legal document. It is therefore, subject to existing laws of the Federal Republic of Nigeria. It serves to assist the States in their efforts to tackle current sub-national debt management problems and would be updated as conditions demand.

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1. LEGISLATION REQUIRED FOR A DMD

Two options are recommended in the development of the legal framework. Debt management in the States should be provided for in a wider Public Finance Management Law. Alternatively, the DMO Act (2003) which covers a wide range of debt management functions and activities could be adapted to suit Sub-national Debt Management. The law should be guided by the recommendations of the Sub-national Debt Study, copy of which had been given to States. Either way, it should among other purposes, achieve the following:

- a) The establishment of a reasonable financing gap as part of the State's budgetary process.
- b) The proper and clear definition of the authority that has responsibility for borrowing.
- c) The proper and clear definition of the authority that has power of prior approval before loans are contracted.
- d) The assignment of responsibilities for effective debt management in the State, including loan negotiation, proper debt recording, sustainability analysis, coordination, monitoring and feedback, as well as advice on debt policy formulation.

2. INSTITUTIONAL ARRANGEMENT

The institutional requirement covers the location of the DMD, the DMD Organizational Structure and the inter-agency relationships between the DMD and other Ministries/ Departments/ Agencies in the State.

2.1 Name and Location of DMD

To achieve the required level of autonomy, the DMD could be a Department or an Agency. A State may consider any of the following options for locating the Office:

- a) DMD as an Agency/Department in the Ministry of Finance.
- b) DMD as an Agency/Department in the Executive Governor's Office.

Where the Agency/Department is located in the Executive Governor's Office, it is important that it is headed by a technocrat in order to isolate the DMD from political interference, as well as to ensure professionalism in line with international best practice.

2.2 Organizational Structure

The organizational structure presented in Figure (1) follows option b above

A. The Debt Management Committee (DMC)

Irrespective of the adopted name and location, the organizational structure should have

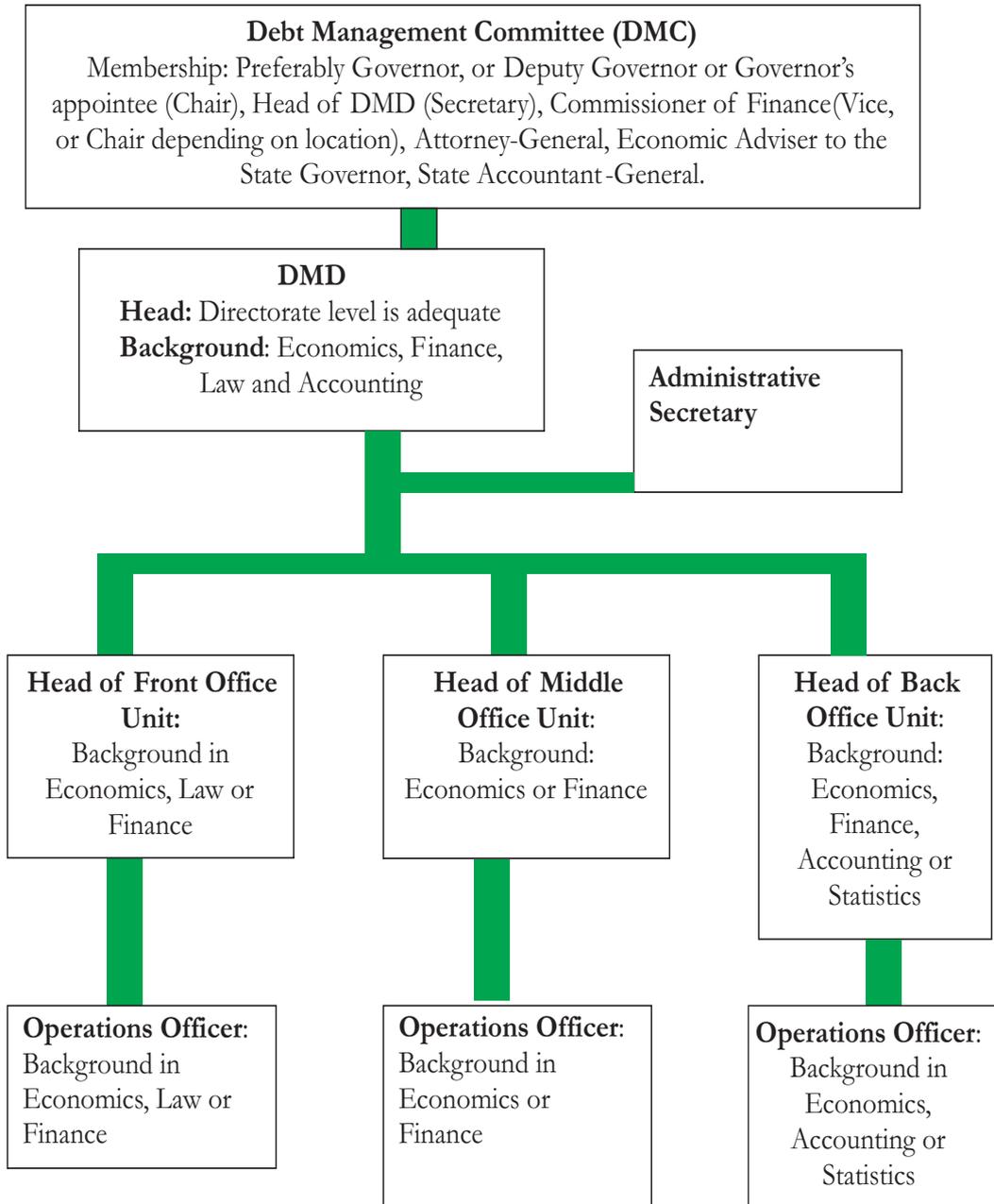
at its apex, a Debt Management Committee (DMC), which should have as one of its activities the supervision of the activities of the DMD. In the case of an Agency/Department in the Governor's Office, the DMC is to be chaired by the Governor or the Deputy Governor or the Governor's appointee. In the case of an Agency/Department under the Ministry of Finance, the DMC is to be chaired by the Commissioner for Finance.

The Head of the DMD should serve as the Secretary of the DMC. Other members should include the Commissioner of Finance (Vice-Chairman), the Attorney-General of the State, the Adviser to the Governor on Economic Matters, Commissioner for Economic Planning/Budget and the Accountant-General of the State. In addition to the permanent members, the Commissioner in charge of the line ministry, whose Agency is benefiting from a loan, under consideration by the DMC, should be co-opted during DMC meetings for that purpose.

B. The Debt Management Department (DMD)

The Head of the DMD, who is in charge of the day-to-day activities of the DMD, will report to the DMC. The Department is to be organized in the traditional Front, Middle and Back Offices structure, each constituting a Unit. The Unit Head is supported by an Operations Officer. The DMD should preferably have its Administrative staff.

Figure 1: Organogram of “SAHARA” State Debt Management Department



2.3 Inter-Agency Relationships in Sub-national Debt Management

The execution of debt management activities at any level involves multi-discipline activities and has financial, legal, accounting and planning aspects. It is therefore, natural that many government Ministries, Agencies and Departments are involved in one or more aspects of debt management activities. To reduce bureaucratic bottlenecks and consolidate the functions of debt management, it has become customary for governments to set up Supervisory Committees whose membership are drawn from all the agencies which have some form of responsibility for debt management. As indicated in the Organogram, the membership of the DMC is drawn from the Ministries of Finance (which oversees government finances), Justice (which is responsible for legal matters), the Office of the Accountant General (which is the Chief Accountant of government), the Treasury (which disburses monies) and the Planning Commission (which is the development planner). In addition to the supervisory role of the DMC, the DMD relates with other agencies as outlined below.

A. Public Debt Policy formulation

The State Planning Commission (SPC) articulates the broad State Economic Empowerment Development Strategy (SEEDS), while the DMD formulates the State Public Debt Policy that would satisfy the developmental aspirations in SEEDS.

B. Borrowing Process

The following agencies should be involved in the corresponding stages of the borrowing process:

- i. Establishment of government financing gap: DMD and State Budget Office.
- ii. Defense of financing gap before the State House of Assembly (SHOAS): DMD/DMC and State Budget Office.
- iii. Loan proposals: Beneficiary Agency and DMD.
- iv. Loan negotiation: DMD/DMC, MOJ, and Beneficiary Agency.
- v. Securing FG Guarantee on loans: Governor's Office, State Attorney General, State Ministry of Finance, DMD, DMO and the Federal Ministry of Finance.
- vi. Approval of a loan: SHOAS /State Executive Council.
- vii. Contracting of loan: DMD and State Ministry of Finance.

C. Debt Recording

- i. Records of new and existing debts: DMD.
- ii. Records of new and existing grants: State Accountant General and DMD.
- iii. Records of contingent liabilities: Line Ministries, State Ministry of Finance and DMD.
- iv. External debt reconciliation: DMD and DMO

D. Debt Settlement

- i. Scheduling and payment of debt service: DMD, State Ministry of Finance and State Accountant General.
- ii. Reconciliation of debt service payments: DMD, State Ministry of Finance and State Accountant General.
- iii. Reconciliation of external debt service: DMD and DMO.

D. Debt Reporting and Risk Analysis

- i. Debt Sustainability Analysis: DMD, Ministries of Finance, State Planning Commission/SEEDS Secretariat.

3. HUMAN AND MATERIAL RESOURCE REQUIREMENT

3.1 Staff Strength

Depending on the capacity and needs of the State, staff strength of between 7 and 8, will be sufficient to run a functional DMD.

3.2 Educational Background

Persons with educational background in Economics, Accounting, Law, and Finance are best suited for the DMD. However, due to capacity constraints, holders of Diplomas in Accounting and Business Management with requisite experiences could be considered.

3.3 IT Infrastructure /Office Equipments

Every staff should have a computer. Although the use of CS-DRMS as Software for recording States' debt data could be considered, the level of technical expertise required to operate this is grossly inadequate in the States. Debt recording should, therefore, be

done on Excel Spread Sheet, pending the time the State acquires the capacity for effective use of the CS-DRMS software. The following IT and office equipment would be required:

1. Rent for Office Accommodation (3Years)
2. Project Vehicle: (Because of topography of many States, a 4WD is recommended)
3. Desktop Computers (8)
4. Computer Software License
5. Laser Jet Printer (2)
6. UPS (8 APC)
7. Internet Access Subscription (3 Years)
8. Installation of IT system (including 3 year maintenance contract)
9. Fax Machine (1)
10. Telephone lines (3)
11. Photocopier (1)
12. Scanner (1)
13. Shredder 1
14. Safe (1)
15. Cabinet (2)
16. Computer tables and chairs (7)
17. Executive table for Head (1)
18. Office stationeries

3.4 Other Requirements

In addition to the IT and Office Equipment, there will be need for the following:

- i. Initial training and Staff mentoring.
- ii. Support for Preparation of Model Public Debt Mgt. legislation.
- iii. Fees for consultancy services

4. DATABASE RECONSTRUCTION

As the Report on SND Study shows, there is gross dearth of debt data in most States. The database reconstruction is, therefore, intended to identify, collect, collate, document and computerize State's debt data in an appropriate format. It will include the following activities:

- i. Debt inventory/audit.
- ii. Final reconciliation of external debts (ongoing with DMO/FAAC).
- iii. Classification of debt into the following categories:
 - a. External Debt: Multilateral
 - b. Domestic: Commercial Loans (from Banks and other FIs), State Bonds, Debts owed to Contractors and Suppliers, Salary Arrears and Pension Arrears; Loans from FGN
- iv. Record of Grants to all beneficiaries in the State.
- v. Debt data harmonization in collaboration with DMO (possibly when DMDs have matured to adopt more sophisticated data recording system such as CS-DRMS).

5. FUNCTIONS OF THE DMD

The DMD's Operational Manual should include the Remit, which spells out the activities and procedures for accomplishing them. The Manual envisages that the DMD could be established before the enactment of an enabling law.

Accordingly, the core functions shall be to:

- i. Maintain a reliable database of all loans taken or guaranteed by the State Government or any of its agencies.
- ii. Prepare and submit to State Government, a forecast of loan service obligations for each financial year.
- iii. Prepare and implement a plan for the efficient management of the State's external and domestic debt obligations at sustainable levels compatible with desired economic activities for growth and development and participate in negotiations aimed at realizing those objectives.
- iv. Verify and reconcile external debts service guaranteed or directly taken by the State Government with the Federal DMO.
- v. Verify and service domestic debt, guaranteed or directly taken by the State government, with the Accountant General.

- vi. On an agency basis, service domestic debts taken by Local Governments and any of their agencies, where such debts are guaranteed by the State Government.
- vii. Advise the State Government on the re-structuring and re-financing of all debt obligations.
- viii. Advise the DMC on the terms and conditions on which monies are to be borrowed.
- ix. Submit to the State government, for consideration in the annual budget, a forecast of borrowing capacity in local and foreign currencies.
- x. Prepare a schedule of any other State Government obligations such as contingent liabilities, both explicit and implicit, and provide advice on policies and procedures for their management.
- xi. Establish and maintain tripartite relationships between the State, International Financial Institutions (IFIs)/Donor Agencies, and the DMO.
- xii. Collect, collate, disseminate information, data and forecasts on debt management.
- xiii. Carry out such other function, which may be delegated to it by the Commissioner or by an Act of the State Assembly.

- xiv. Perform such other functions which in the opinion of the Department are required for the effective implementation of its functions.

6. OPERATIONS MANUAL FOR THE DMD

The Manual covers procedures for debt management activities performed by the DMD, in collaboration with various agencies in the State (public debt policy formulation and the borrowing process), as well as the core DMD activities (debt recording, debt settlement, reporting, research and documentation, and risk analysis).

6.1 State Public Debt Policy Formulation

The DMD Middle Office will:

- i. Articulate State policy, strategies and the objectives of public debt based on SEEDS.
- ii. Analyze risks and mitigating factors associated with existing and new State debt portfolio.
- iii. Undertake research, document and publish periodic reports on DMD operations.
- iv. Monitor compliance with approved work plans and procedures.

The State Planning Commission/SEEDS Secretariat will:

- v. Articulate broad policy in SEEDS which feeds into the narrow public debt policy.
- vi. Provide data and medium term expenditure framework (MTEF) assumptions for debt sustainability analysis by DMD.
- vii. Contribute to membership of the Debt Management Committee (DMC) which ensures the coordination of debt management and macroeconomic policies.

6.2 The Borrowing Process

This sub-section details the sequences of activities performed by the DMD Front Office, in collaboration with various agencies involved in borrowing in the State.

A. Establishment of financing gap

The following steps should be followed to establish financing gap for the State.

The DMD will:

- i. In collaboration with the State's Planning Commission/Budget Office/Central Budget Committee, use historical data to forecast future government financing needs.

- ii. Then weigh the above against projected revenue to establish the financing gap, which should be consistent with the developmental objectives of State Economic Empowerment & Development Strategy (SEEDS).
- iii. Prepare a Project Schedule showing the details of the gap to be financed, and forward same to the Debt Management Committee (DMC).

The DMC will:

- iv. Forward same to the State Executive Council (SEC) for inclusion into the Appropriation Bill.

B. Defense of financing gap in the Appropriation Bill

The DMD:

- i. Will prepare a Brief for the Commissioner in readiness for the defense of the financing gap in the Appropriation Bill before the appropriate Committee of the State House of Assembly.

C. Sourcing of Internal loans for the State

Upon approval of the financing gap through the passage of the Appropriation Bill by the House of Assembly, the **DMD will:**

- i. Commence the process of identifying the possible sources of financing to fill the gap including internal and external borrowing options.

- i. Prepare a Brief on possible sources of loan, their terms and conditions and make recommendations to the DMC.
- ii. Upon approval by the DMC, commence loan negotiation with a team comprising DMD, MOF, State Ministry of Justice (MOJ), Accountant General of the State (OAGS) and the benefitting agency.
- iii. Upon completion of negotiations, prepare a Brief to the DMC recommending the contracting or rejection of the loan.

The DMC will then:

Forward the details of the terms, conditions and the use of the loan for approval by the State House of Assembly/State Executive Council.

The DMD will:

- iv. Upon receipt of approval from the House of Assembly/State Executive Council, make arrangement and organize a public loan contract signing ceremony where the Commissioner for Finance will sign for the State.

D. Sourcing of External loans for the State

Following the approval of the financing gap through the passage of the Appropriation Bill by the House of Assembly, the **DMD will:**

- i. Receive proposal (Term Sheet) from the Commissioner in charge of the Agency seeking to obtain loan.
- ii. Review and determine compliance of the proposal (which must include feasibility and impact assessment) with existing borrowing guidelines.
- iii. Make recommendation to the DMC on the appropriateness and compliance of the proposal to guidelines.

The DMC will:

- iv. Meet with the Stakeholders (DMD, Lender and Beneficiary Agency) to negotiate and harmonize terms and conditions.
- v. Approve the Recommendation of the DMD and authorize the DMD to seek DMO's advice on the compliance of the terms and conditions of the loan with existing External Borrowing Guidelines.

The DMD will:

- vi. Send a Request to DMO for advice, outlining all the terms and conditions of the proposed loan.

The DMO will:

- vii. Receive DMD's Request, assess the terms and conditions of the proposed loan and advise (not guarantee) the DMD on compliance with existing guidelines on external loans and FG Guarantees.

The DMD will:

- viii. Receive DMO's advice, comply with any recommendations that would bring the terms and conditions in harmony with existing Guidelines.
- ix. Prepare a Brief to the DMC on the conditions for FG Guarantee, and recommend the contracting of the loan.

The DMC will:

- x. Forward details of the terms, conditions and the use of the loan for approval by the State House of Assembly.
- xi. Upon receipt of approval from the State House of Assembly, forward the details of the loan and its terms and conditions to the Minister of Finance copying DMO, and seeking FG Guarantee.
- xii. Upon DMO advice to the Minister, secure FG Guarantee and arrange for public

signing of the loan Contract where the Commissioner signs for the State while the Minister executes the FG Guarantee.

6.3 Debt Recording, Settlement, Monitoring and Risk Analysis

A. Debt Recording

The DMD Back Office will:

- i. Duly record internal and external debts, debt resulting from On-lent loans, grants and counter-part funds, contractors' debts, and contingent liabilities of the State.
- ii. On a quarterly basis, undertake debt data validation and reconciliation with the federal DMO.
- iii. Promptly record new disbursements.
- iv. Record and update debt service payments.

B. Debt Settlement

The DMD Back Office will:

- i. Prepare on an annual basis, budget for debt service payments and their due dates for the approval of the Commissioner.

- ii. At the beginning of each year, send copy of the projected debt service payment schedule to the Accountant General of the State.
- iii. At least, one month prior, advise the Accountant General of the due date for debt service payments.
- iv. Obtain Demand Note/Bills from creditors,

The DMD Back Office will:

- v. Process and pass the Demand Notes to the Accountant General of the State to issue payment mandate to effect payment.
- vi. Receive Payment Advice from the AG, reconcile actual and projected dates and amounts paid, and update the records accordingly.
- vii. On a regular basis, undertake debt service data reconciliation with the AG.
- viii. On a regular basis, track and monitor the service of counter part funds.

C. Debt Analysis and Reporting

The DMD Middle Office will:

- i. At the beginning of each MTEF cycle, make input to the SEEDS documents by articulating the policy, strategies and the objectives of the State's public debt management.
- ii. On a quarterly basis, undertake a Portfolio Review to analyze the risks and outline mitigating factors associated with existing and new debt portfolio of the State.
- iii. Undertake research, document and publish Quarterly and Annual Reports on the operations of the DMD. Such reports will be circulated to all Ministries in the State, as well as to the federal DMO.

D. Monitoring Compliance

The DMD Middle Office will:

- i. Obtain from the Back Office, disbursement/amortization schedules for all categories of loans and forward copy to the appropriate benefiting agency.
- ii. Undertake inspection visits on projects funded by loans and prepare reports on compliance on a project by project basis. In addition, a quarterly report detailing progress of work on each project funded by loan will be prepared by the DMD.

7. COSTING: DRAFT BUDGET FOR THE ESTABLISHMENT OF A DMD

In drawing up a budget for the establishment of State Debt Management Office (DMD), the following assumptions apply:

- i. Since the establishment of State DMDs is a new concept in many States, there is the need to rent office space, where current public office space are inadequate.
- ii. The establishment of DMDs and capacity building would be a 3-year project, starting in 2007, coordinated by DMO, and where applicable, funded jointly by contributions from donor agencies and states themselves.
- iii. A functional DMD may entail competing with the private sector for skills, thus necessitating the need to augment the remuneration of DMD employees.

On the basis of the aforementioned assumptions, and estimates from DMO's Organizational Resourcing Department (ORD), the table below shows a conservative Draft Budget for the DMD to take-off, using 2007 market prices.

Table 1.**A Revised Estimate of Establishing a Debt Management Department in a State**

<i>ITEM</i>	<i>Cost per State</i>	<i>(N)</i>
Project Vehicle	10,000,000.00	
IT and Office equipment	6,131,500.00	
Initial Training and Staff mentoring	13,000,000.00	
Support for Preparation of Model		
Public Debt Mgt. legislation	2,500,000.00	
Consultancy Cost 1	16,000,000.00	
TOTAL	37,631,500.00	

TOTAL (US\$ Equivalent @N126/Dollar as at Nov. 2007) US\$298,662.7

8. DONOR INTERVENTION

The Procedures for Donor intervention in States is being developed by a Joint Committee of DMO and Development Partners. The Procedures will, all things being equal, follow the following steps:

8.1 Consultations with Development Partners and Stakeholders to:

- i) Discuss the possibility of pooling resources for the establishment of Debt Management Offices in the 36 States of the federation;
- ii) Reach a consensus on the establishment, nature and workings of a Sub-national Debt Management Facility by Development Partners; and,

- iii) Agree on a streamlined and coordinated procedure for Donor interventions for Sub-national Debt Management in the States.

8.2 Harmonization of Positions of Development Partners and Development of an Action Strategy on the SND Facility

This will be guided largely by the need to:

- i) Adopt a pragmatic and flexible approach to explore other sources of funding the Facility.
- ii) Prioritize key issues and properly sequence activities.
- iii) Determine eligibility, including tangible commitments from States.
- iv) Adopt a multi-track approach that will allow the continuation of on-going interventions.
- v) Fine-tune modalities for coordination by DMO, including tripartite Memorandums of Understanding (MOUs)
- vi) Agree on a feasible time table to commence implementation.
- vii) Register Sub-national Debt Management Consultants that will help implement the Template.

9. SUGGESTED SEQUENCING OF ACTIVITIES BY STATES

At any stage of DMD development, all States are advised to seek DMO's advice regarding DMO's capacity building Programme in the States. This includes how States fit into the proposed DMO-coordinated Sub-national Debt Management Facility (SNDF). The Action Strategy on the SND Facility, which is being developed jointly by DMO and Development Partners, provides for the Registration of Sub-national Debt Management Consultants by DMO. States will be given the list of all registered consultants from which they may choose to assist them to develop their DMDs.

Ideally, the legal framework should be in place prior to the establishment of the DMD. With the benefit of hindsight however, waiting for the legal framework could undermine the whole process in many States.

It is therefore, recommended that the DMD be established through an administrative process while working for the passage of a Public Debt Management Law or a comprehensive Fiscal Responsibility Law that provides for Public Debt Management.

The following sequence is recommended for all other activities in the establishment of a DMD.

9.1 STEP 1: Sensitization Tour/Visit to States

The establishment of a DMD in a State should commence with discussing and

familiarizing the States with the Template. This would include sensitization visits by the DG and other DMO officials from time to time. In addition, the State may send their representatives to DMO for better understanding of the Template.

9.2 STEP 2: Setting-up DMD Administratively

- a) The Secretary to the State Government (SSG) puts up a Memo to the Governor detailing:
 - i. The benefits of effective Sub-national Debt Management.
 - ii. The poor status and negative effects of inefficient debt management in the State?
 - iii. The need for, and benefits of a functional DMD in the State.
 - iv. The proposed organizational structure of the DMD.
 - v. Prayer to the Governor to establish a DMD and empanel a DMC in line with the options in 2.1.
- b) The Governor considers and approves the Memo and announces the setting up of a DMD and the empanelling of a DMC.
- c) The Governor inaugurates the DMC.

10.3 STEP 3: Secure Office Accommodation and Recruit Staff *

- a) **The DMC meets to:**
 - i. Identify and consider possible options for office accommodation.
 - ii. Mandate Head of DMD (Secretary to DMC) to apply to the appropriate body to allocate office space for the DMD.

- b) **The DMD Head:**
 - i. Applies to the appropriate body and follows up to secure office space for the DMD.
 - ii. Puts up two Memos to DMC, first to confirm office space has been secured, and second, to request for staff to be recruited/ posted from State Civil Service.

- c) **The DMC meets to:**
 - i. Consider and approve posting/ or recruitment of staff.
 - ii. In the case of fresh recruitment, empanel a Recruitment Sub-Committee headed by the Head of DMD to recruit staff.

* steps here are subject to existing due process mechanism in the State

d) The Recruitment Sub-Committee meets to:

- i. Specify the number and academic qualification/background of candidates for recruitment, the medium for advertising the vacancies.
- ii. Mandate DMD Head to advertise, receive applications, shortlist candidates, arrange for interviews and notify the DMC.
- iii. Interview short-listed candidates, prepare and send a list of successful candidates to the DMC for approval and appointment.

10.4 STEP 4: Acquire IT Infrastructure and Office Equipment

The IT need will be determined by the staff strength and the scope of work of the DMD. A needs assessment is advised prior to purchase and installation of the IT infrastructure and office equipments.

10.5 STEP 5: Capacity Building and Training

Capacity building for DMDs will be in the following areas:

- a) Attachment Programme: All newly recruited DMD staff should attend the DMO Attachment Programme. A minimum of five working days is required to go through the basic Front, Middle and Back Offices' day-to-day activities.
- b) In-house Training: DMO will assist States in designing, developing and delivering Training Programmes within their domain, to enhance debt management capacities.

- c) Debt Management Courses: DMO will help DMDs to identify institutions and agencies that offer relevant courses to enhance DMDs capacity for debt management on a continuous basis.

10.6 STEP 6: Commence database Reconstruction

The activities here are as outlined in section 5.

10.7 STEP 7: Commence full DMD function.

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