

FEDERAL GOVERNMENT OF NIGERIA

2018

CONSOLIDATED GENERAL PURPOSE FINANCIAL STATEMENTS

ISSUED BY

THE OFFICE OF THE
ACCOUNTANT-GENERAL OF THE FEDERATION,
FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING,
ABUJA



His Excellency

MUHAMMADU BUHARI, GCFR

PRESIDENT, COMMANDER-IN-CHIEF OF THE ARMED FORCES

Federal Republic of Nigeria



His Excellency

PROF. YEMI OSINBAJO, SAN, GCON

VICE PRESIDENT

Federal Republic of Nigeria



DR. (MRS) ZAINAB SHAMSUNA AHMED

HONOURABLE MINISTER OF FINANCE, BUDGET AND NATIONAL PLANNING

Federal Republic of Nigeria



ALH. AHMED IDRIS, *FCNA*
ACCOUNTANT-GENERAL OF THE FEDERATION
Federal Republic of Nigeria

OAGF TOP MANAGEMENT TEAM AS AT 31ST DECEMBER, 2018



ALH. AHMED IDRIS, *FCNA*
ACCOUNTANT-GENERAL OF THE FEDERATION
FEDERAL REPUBLIC OF NIGERIA



ALEXANDER MUSA ADEYEMI, mni
Director (Inspectorate)



BAKARI WADINGA
Director (Revenue and Investment)



MUHAMMAD KUDU USMAN
Director (Funds)



OGBODO C. N.
Director (Audit Monitoring)



OLUFEHINTI OLUSEGUN JOSHUA
Director (Integrated Personnel and Payroll Information System)



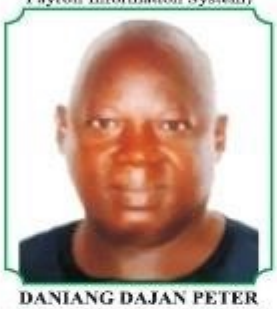
JAMES Y. NONGO
Director
(Consolidated Accounts)



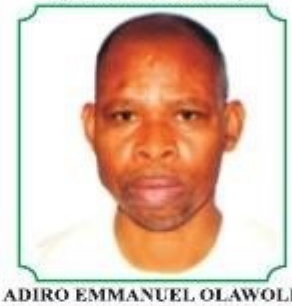
SANI GARBA
Director
Asset Tracking Management Project)



ILEM-IYAM ILEM UKAM
Director (Finance & Accounts)



DANIANG DAJAN PETER
Director (Planning, Research & Information Technology)



ADIRO EMMANUEL OLAWOLE
Director (Special Duties)



ALH. SULE B. AL-HASSAN
Director (Administration)



SABO MOHAMMED
Director (Federation Accounts)



SYLVA OKOLIEABOH
Director (E-collection /TSA)



AFOLAYAN TAIWO EMMANUEL
Director (Planning,
Research And Statistics)



DR. NSIKAK BEN
Director (Federal Project
Financial Management)

CONSOLIDATED ACCOUNTS DEPARTMENT MANAGEMENT TEAM DURING CONSOLIDATION OF 2018 GPFS

1. Salawu A. Zubairu, mni, FCA*	-	Director
2. Ezeh Dominic	-	Deputy Director (Federal Pay Office)
3. Ogundairo Ore-Ofe Felix	-	Deputy Director (Consolidated Financial Statements)
4. Velkuk Abubakar Sadiq	-	Deputy Director (Financial Services, Rules & Regulations/International Public Sector Accounting Standard)
5. Elizabeth Adedayo Osisanwo	-	Deputy Director (External Assistant & Other Public Funds)
6. Shaibu Badmus Sikiru	-	Assistant Director (Consolidated Financial Statement/Human Capital Development)
7. Danasabe Emmanuel Shagaya	-	Assistant Director (Parastatal)
8. Madu Edwin Igwilo	-	Assistant Director (Public Account Committee)
9. Nwabueze Augustine Anizor	-	Assistant Director (National Chart of Accounts)
10. Nwankwo Christopher Zealinjo	-	Assistant Director (Financial Services Rules & Regulation)

** Assumed duty on 10th March 2021.*

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List of Abbreviations and Acronyms

ADB	African Development Bank
ADF	African Development Fund
AFD	French Development Agency
AGF	Accountant-General of the Federation
BDC	Bureau De-Change
CBN	Central Bank of Nigeria
CISS	Comprehensive Import Supervision Scheme
CPIA	Country Policy and Institutional Assessment
CRF	Consolidated Revenue Fund
DMBs	Deposit Money Banks
DMO	Debt Management Office
DPR	Department of Petroleum Resources
ECA	Excess Crude Account
ECOWAS	Economic Community of West African States
EMDE	Emerging Markets and Developing Economies
ERGP	Economic Recovery and Growth Plan
FAAC	Federation Account Allocation Committee
FAAN	Federal Airports Authority of Nigeria
FCT	Federal Capital Territory
FCTA	Federal Capital Territory Administration
FGN	Federal Government of Nigeria
FIRS	Federal Inland Revenue Service
FMF	Federal Ministry of Finance
FOB	Free on Board
FOREX	Foreign Exchange
FPOs	Federal Pay Offices
GCFR	Grand Commander of the Order of the Federal Republic
GCON	Grand Commander of the Order of the Niger
GDP	Gross Domestic Product
GIFMIS	Government Integrated Financial Management Information System
GPFS	General Purpose Financial Statements
IDA	International Development Association
IGR	Internally Generated Revenue
IMF	International Monetary Fund
INEC	Independent National Electoral Commission
IPPIS	Integrated Personnel and Payroll Information System

IPSAS	International Public Sector Accounting Standards
JVC	Joint Venture Cash
mb	million barrels
MDA	Ministries, Departments and Agencies
MoU	Memorandum of Understanding
NAC	National Automotive Council
NASS	National Assembly
NBS	National Bureau of Statistic
NCS	Nigeria Customs Service
NDDC	Niger Delta Development Commission
NEPC	Nigerian Export Promotion Council
NESS	Nigeria Export Supervision Scheme
NEXIM	Nigeria Export-Import Bank
NHRC	National Human Rights Commission
NJC	National Judicial Council
NLNG	Nigeria Liquefied Natural Gas
NNPC	Nigerian National Petroleum Corporation
NPA	Nigerian Ports Authority
NSC	Nigeria Shippers Council
NTB	Nigerian Treasury Bills
OAGF	Office of the Accountant-General of the Federation
PCC	Public Complaints Commission
PFM	Public Finance Management
PPT	Petroleum Profit Tax
PSE	Public Sector Entities
PTDF	Petroleum Technology Development Fund
RMRDC	Raw Materials Research and Development Council
TETFUND	Tertiary Education Trust Fund
TSA	Treasury Single Account
UBEC	Universal Basic Education Commission
US	United States
US$	US dollar
USA	United States of America
VAT	Value Added Tax
WAMZ	West African Monetary Zone
WB	World Bank
WEO	World Economic Outlook
ZBB	Zero-Based Budgeting

VISION STATEMENT

To build an Office of the Accountant-General of the Federation that ensures effective and efficient management of the Nation's finances to achieve probity, accountability and transparency at all times

VISION STATEMENT

To install and operate an effective accounting system for the control and monitoring of the Nation's finances leveraging on people and technology in collaboration with all stakeholders.

OUR MANDATE:

The Office of the Accountant-General of the Federation (OAGF) has the mandate to carry out the following responsibilities:

- Receipts and payments of the government of the Federation;
- Establish adequate accounting systems and controls in the Ministries, Extra-ministerial offices and Other arms of Government;
- Fund Management;
- Revenue Monitoring and Accounting;
- Cash supply including control of banking operations of the Federal Government;
- Management and Disbursement of the Federation Account Revenue on behalf of the three tiers of Government;
- Management of the Federal Government Investments;
- Collation, preparation and publication of the Federal Government Statutory Annual Accounts and Financial Statements;
- Inspection and Audit of Books, Records and Accounts of Federal Ministries, Departments and Agencies (MDAs);
- Investigation of cases of frauds and loses of funds and stores;
- Issuance of Federal Treasury Circulars to convey financial policy directives; and
- Servicing of External and Internal Loans of the Federal Government.

ORGANIZATIONAL STRUCTURE OF THE OAGF AS AT 31ST DECEMBER, 2018

The Office of the Accountant-General of the Federation has Fifteen (15) Departments as stated below:

(I) Administration
(ii) Audit Monitoring
(iii) Consolidated Accounts
(iv) Federal Project Financial Management
(v) Finance and Accounts
(vi) Funds
(vii) Inspectorate
(viii) Integrated Personnel and Payroll Information System (IPPIS)
(ix) Planning, Research and Information Technology
(x) Revenue and Investment
(xi) Special Duties.
(xii) Federation Accounts
(xiii) E-collection/TSA
(xiv) ICT
(xv) Asset Tracking Management Project (ATMP)

In addition the office also has thirty eight (38) Federal Pay offices (FPOs) spread across the thirty six states of the federation, including a sub-treasury of the Federation in Abuja to provide treasury services to MDAs in the states. There are also six (6) zonal offices, one in each geo political zones of the country for effective supervision of the activities of the Federal pay offices.



Dr. (Mrs.) Zainab Shamsuna Ahmed
Hon. Minister of Finance,
Budget and National Planning

Preface to the Federal Government Financial Statements and Annual Report of the Accountant General of the Federation for the Year Ended 31st December, 2018

It is my pleasure to present the Annual Financial Report of the Federal Government of Nigeria for the year ended 31st December, 2018. The report contains the financial operations as well as the Consolidated Financial Statements of the Federal Government of Nigeria's 949 controlled entities.

The Consolidated General Purpose Financial Statements (GPFS) of the Federal Government was prepared based on the relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria, as amended; Finance (Control and Management) Act 1958 now CAP F26LFN 2004; Fiscal Responsibility Act, 2007; Financial Reporting Council Act, 2011; the Financial Regulations 2009 and other relevant laws, rules & regulations; and provisions of IPSAS Accrual Basis of Accounting. The report shows the financial performance and position as well as the Cash flows of the FGN for the year ended 31st December, 2018. This preface and commentary should be read in the light of the information and explanatory notes contained in the GPFS.

REVENUE PERFORMANCE

The Federal Government generated total revenue of ₦8,945.45 billion in 2018 compared to ₦3,617.65 billion generated in 2017, an increase of ₦5,327.80 billion (or 147.27 per cent). The increase in revenue performance is attributable to the improvement in statutory share of FAAC and other revenue sub-heads of the Federal Government.

OPERATING EXPENSES

The operating expenses of the FG for the period was ₦7,668.91 billion relative to the ₦5,696.13 billion reported in the preceding year, an increase of ₦1,972.78 billion (or 34.63%). Transfers to other government entities, overhead cost and grants & contributions accounted largely for the increase. However, there was a decline of ₦637.38 billion (or 19.15 percent) in salaries & wages from ₦3,327.83 billion in 2017 to ₦2,690.45 billion in the review period an indication that IPPIS initiative and other reform measures are yielding result.

The operating activities of the Federal Government resulted to surplus of ₦527.94 billion for the year ended 31st December, 2018 compared to a deficit of ₦2,306.51billion reported in 2017.

The loss on foreign exchange transaction and assets disposal of ₦53.96 billion and ₦0.64billion respectively brought the net surplus for the period to ₦ 473.35 billion. The surplus in performance was on account of the improvement in revenues and impact of the PFM reforms of the Federal Government.

PREFACE Contd.

STATEMENT OF FINANCIAL POSITION

The Net Assets of the FGN for the year ended 31st December, 2018 was negative ₦18,922.08 billion while that of 2017 stood at negative ₦16,937.96 billion. The total assets for the year was ₦3,500.34 billion, which consist of a current assets figure of negative ₦805.39 billion and Non-Current Assets of ₦2,803.85 billion. It is to be noted that legacy assets of the FGN are yet to be recognized in the books of accounts and efforts are being made to develop appropriate model and guidelines for the recognition of the legacy assets in consultation with other stakeholders at subnational levels.

Total liabilities of ₦22,422.42 billion was also reported during the period representing Current and Non-Current Liabilities of ₦4,263.67 billion and ₦18,158.75 billion respectively.

Contingent Liabilities and Contingent assets of the Federal Government were not reported by any of the FG controlled Entities in the Statement of Financial Position.

CASH FLOWS:

The Federal Government recorded a Net Cash Inflow from Operating Activities of ₦1,276.54 billion in 2018 compared to the Net Cash Outflow of ₦2,078.52 billion reported in 2017. Also, the closing Cash Position at the end of the review period was negative ₦1,112.46) billion while that of 2017 stood at negative ₦400.34 billion.

This Report is issued to meet specific information needs that are useful in assessing the financial activities of the Federal Government of Nigeria by service users and resource providers, which include: the governments, elected representatives, the citizens, taxpayers, investors, creditors, research institutions, banks, suppliers, the media, development partners and International Community.

I am particularly delighted with the commitment and steadfastness of the Accountant-General of the Federation and his team in the preparation of the Consolidated Accrual Basis GPFS of the Federal Government of Nigeria. My profound gratitude also, goes to the Auditor-General for the Federation and his team for the due diligence exercised in the audit of the Consolidated Financial Statements to provide the needed assurance to users.

The Financial Statements of the Federal Government of Nigeria for the year ended 31st December, 2018 having been audited by the Auditor-General for the Federation and laid before the National Assembly in line with the provision of section 85 of the 1999 Constitution as amended is hereby published for the information and use by all stakeholders and the general public.

Dr. (Mrs) Zainab Shamsuna Ahmed
Honourable Minister of Finance, Budget and National Planning

01

Commentary and Performance Analysis

CHAPTER ONE

1.0 Commentary and Performance Analysis

1.1 Overview

Nigeria operates a Constitutional Democracy with three tiers of government (Federal, States and local Governments). The General Purpose Financial Statements (GPFS) of the Federal Government of Nigeria (Central Government) are prepared in accordance with the provision of International Public Sector Accounting Standards (IPSAS) Accrual Basis of accounting. It is the consolidated result of all public sector entities wholly and partially funded from the Consolidated Revenue Fund (CRF) and Other Public Funds of the Federal Government. The Collation, preparation and publication of the Federal Government Financial Statements are statutory requirement. The Treasury has the mandate to annually prepare consolidated accounts and have them audited by the Auditor-General for the Federation who is required to lay them before the two chambers of the National Assembly after examination in line with extant law before publication by the AGF.

The Consolidated GPFS consists of a Statement of Financial Performance, a Statement of Financial Position, a Statement of Cash Flows, a Statement of Net Asset/Equity, a Statement of Comparison of Budget and Actual Amounts; and Notes to the financial statements and other disclosures to provide additional detail and analysis of the 949 PSE consolidated. The year 2018 results at a glance show income of ₦8,945.45 Billion, Operating expenses of ₦8,417.50 Billion (₦675.52 Billion Depreciation and ₦73.07 Billion Amortization inclusive) and Total Non-Operating Expenses of ₦54.59 Billion compared to the income of ₦3,617.65 Billion, expenditures of ₦5,696.13 Billion and total Non-Operating revenue of ₦126.45 Billion in 2017.

The Statement of Financial Position shows, total assets of ₦3,500.34 Billion and liabilities ₦22,422.42 Billion relative to ₦2,643.94 Billion and ₦19,581.90 billion respectively for 2017.

The consolidated result for the year excludes the financial operations of Government Business Enterprises (GBE).

1.2 The Global Economy

Global economic growth was 3.6 per cent, after peaking at close to 4 percent in 2017. Growth in the advanced economies declined to 2.2 per cent, by the end of 2018 (from 2.4 per cent in 2017). Similarly, growth in the emerging markets and developing economies slowed to 4.5 per cent in 2018, (from 4.8 percent in 2017).

In sub-Saharan Africa, growth accelerated to 3.0 per cent in 2018, (from 2.9 percent in 2017), due to higher oil prices and loose global financial condition and it is projected to rise to 3.5 percent and 3.7 percent in 2020.

The Domestic Economy

Nigeria's Gross Domestic Product (GDP) sustained its positive growth since the economy emergence from recession in the second quarter of 2017. Output continued to strengthen with increase in real GDP growth during the year 2018. Services and agricultural sectors drive the output growth, contributing 1.19 percent and 0.56 percent, respectively. Real GDP recorded a growth rate of 1.93 percent in 2018 as against 0.82 percent recorded in 2017. This implies an increase of 1.11 percentage points and is projected to strengthen to 2.1 percent and 2.5 percent in the year 2019 and 2020 respectively.

The growth according to NBS was lifted by the Non-Oil Sector which on an annual basis grew by 2.0 percent in 2018 compared to 0.47 percent in 2017 due to the recovery in crude oil prices and increased domestic production. However, persistent herders – farmers' conflicts, cattle rustling and flooding in some parts of the country affected agricultural and livestock output during the period. Nominal GDP therefore recorded at ₦127,762.55 billion representing a nominal growth rate of 12.36% when compared to ₦113,711.63 billion recorded in 2017.

Growth outlook was weak on account of late implementation of the 2018 budget, protracted impact of flooding and security challenges. Notwithstanding some of the challenges highlighted, effective implementation of the 2018 capital budget and the Economic Recovery and Growth Plan (ERGP) of the Federal Government, improvement in the security situation, and sustained stability in the foreign exchange market no doubt continue to boost aggregate demand and output growth in the economy.

Below is the graphic quarterly real GDP growth for year 2015 - 2018

Figure 1.1: Quarterly GDP Growth Rate (Q1 2015 - Q4 2018)



Source: National Bureau of Statistic (NBS)

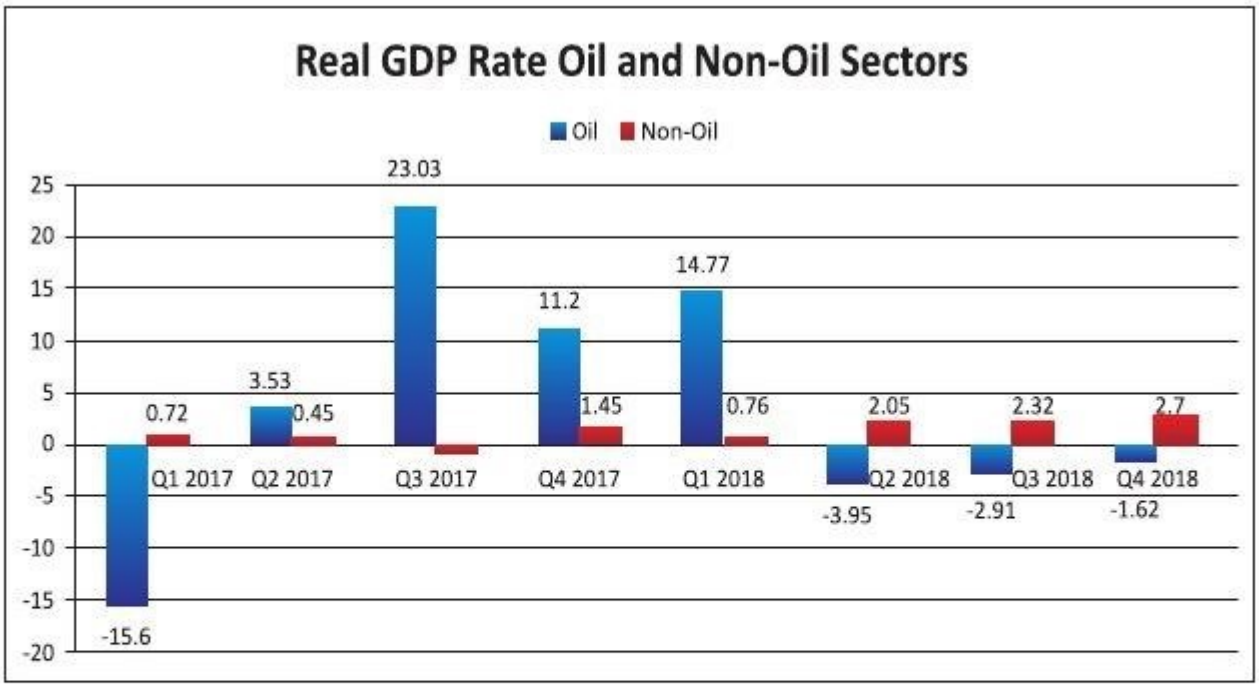
1.3.1 Oil Sector

Real growth of the oil sector was -1.62 percent (year-on-year) in fourth quarter of 2018 according NBS report. This represents a decrease of -12.81 percentage points when compared to the rate stated in the corresponding quarter of 2017.

On an annual basis, real GDP growth for the oil sector stood at 1.14 percent as against 4.69 percent recorded in 2017. The Oil sector contributed 7.06 percent to real GDP in the fourth quarter of 2018, down from contributions recorded in the corresponding period of 2017 and the preceding quarter of 2018 of 7.35 percent and 9.38 percent respectively. For 2018, the contribution of the oil sector to aggregate real GDP was 8.60 percent, slightly lower when compared with 8.67 percent in 2017 the report stated.

1.3.2 Non-Oil Sector

The non-oil sector of the Nigerian economy recorded an annual growth of 2.0 percent in 2018 compared to the 0.47percent reported in 2017. The sector's contribution for 2018 was 91.40 percent as against 91.33 percent in 2017 and 91.65 percent in 2016. Key performing activities included Transport, Information & Communication, Electricity, Water, as well as Arts & Entertainment.



Data from NBS

1.3.3 External Trade

Nigeria's aggregate export rose, considerably by ₦9.10 trillion or 39.31 percent to ₦32.26 trillion in 2018, from the ₦23.26 trillion recorded in 2017. The increase was motivated by significant expansion in exports and import during the review period. Imports rose significantly by ₦3.60 trillion or 37.67 percent to ₦13.17 trillion in 2018, from ₦9.56 trillion in 2017 mainly due to improved import in the second half of the fiscal year. Further analysis indicates that Exports continued to improve, growing by ₦5.50 trillion or 40.46 percent to ₦19.10 trillion in 2018, from ₦13.60 trillion in 2017.

Trade balance soared to ₦5.93 trillion indicating a ₦1.90 trillion or 47.05 percent increase in net trade when compared to the ₦4.04 trillion reported in 2017. The rebound in trade balance was driven by the sustained recovery in oil export prices. Recovery was however dampened by the resurgence in imports particularly in the second quarter of 2018.

Breakdown of the nation's export shows that Crude exports continued to dominate exports accounting for 82.3 percent of the total rising by ₦4.70 trillion or 42.50 percent to ₦15.72 trillion in 2018 from ₦11.03 trillion in 2017. Despite the impressive performance of the export sub-component (Crude), Non-oil exports posted the most impressive performance during the review period improving significantly by ₦0.56 trillion or 89.23 percent to ₦1.19 trillion in 2018, from ₦0.63 trillion in 2017. This is a sustained and significant recovery, and surpassed the 2015 level for the first time since the drop in non-oil revenue.

1.3.4 Exchange Rate

In the year under review, the foreign exchange market witnessed stability despite increased pressure on the demand experienced in the second half of the year 2018 on account of capital flow reversal, occasioned by the normalization of interest rates in advanced economies, particularly the US and perceived political uncertainties in the wake of the 2019 general elections. The stability was induced by the continued intervention in the foreign exchange market and various measures implemented by the Central bank of Nigeria to promote stability of the naira and inspire a stable macroeconomic environment.

The Bank also abolished commission on retail foreign exchange transactions on invisible services, such as business travel allowance (BTA), personal travel allowance (PTA), medical and school fees. Similarly, the selling rate of foreign exchange to Bureau de Change (BDCs) operators was adjusted downward, and the frequency of interventions in the other windows was increased, to ease access and availability of foreign exchange to end-users.

Data from the CBN's 2018 Annual Report indicates that the exchange rate of the naira to the US dollar at the inter-bank segment depreciated to N306.08/US$, compared with N305.79/US$ in 2017. The report also showed that, the annual average exchange rate at the BDC segment appreciated by 9.4 per cent to N361.51/US$ in 2018, as against N395.42/US in 2017.

In the reviewed period, the premium between the average interbank and BDC rates narrowed significantly to 18.1 per cent in 2018, compared to 29.3 per cent in 2017. Similarly, the premium between the BDC and I&E rates narrowed to 0.1 per cent in 2018, compared with 7.9 per cent in 2017 the report stated.

Furthermore, the Foreign Exchange Flows Overall performance indicates that, the Nigeria's economy in 2018 recorded a net inflow of US$59.25 billion, compared with US$57.32 billion in 2017.

1.3.5 External Reserve

Nigeria's gross official (External) reserves, at end-December 2018, stood at US$42.59 billion, an increase of 8.2 per cent, compared with US$39.35 billion at end of December 2017. Increase in oil-related revenues, foreign exchange purchases, TSA and third party receipts, interbank swaps and proceeds from government external borrowing accounted for the improvement.

The external reserves, at end-December 2018, could finance 13.0 months of import (goods only) or 7.5 months of import (goods and services), compared to 14.5 months of import (goods) or 9.3 months of import (goods and services) at end of December 2017 according to the CBN. This exceeded both the international benchmark and the West African Monetary Zone (WAMZ) convergence criterion of 3 months import cover.
Analysis of the external reserves by ownership at end of December 2018 showed that the share of the CBN, Federal Government and Federation stood at US$35.32 billion, US$6.79 billion and US$0.48 billion, respectively, representing 82.9, 15.9 and 1.2 per cent of the total.

CBN's Report further revealed that aggregate earnings from the management of external reserves in 2018 amounted to N257.96 billion (US$845 million), an increase of 231.8 per cent, above N77.74 billion in 2017. This also represented an increase of N181.93 billion or 239.3 per cent over the budgeted amount of N76.02 billion in the review year. The increase was due, largely, to reserves accretion and the sustained rise in interest rates in the US.

02

2018 Budget Highlight

CHAPTER TWO

2.0 2018 Budget Highlight

2.1 INTRODUCTION

The Federal Government of Nigeria budgeted the sum of ₦9.12 trillion for the fiscal year 2018 pursuant to section 81 of the 1999 Constitution as amended. The Budget was tagged "Budget of Consolidation". Its fundamental parameters and assumptions are contained in the 2018-2020 Medium Term Expenditure Frameworks (MTEF) and Fiscal Strategy Paper (FSP) which had its main thrust derived from the Agenda of the present Administration as encapsulated in the Economic Recovery and Growth Plan (ERGP) 2018-2020.

The 2018 budget aimed at leveraging on the achievements of previous Budgets and delivering on the objectives of ERGP. It focused on expanding revenue receipts by broadening the tax base, as well as identifying and plugging revenue leakages.

Premium was also placed on improving the efficiency and quality of capital spending on critical infrastructure, rationalization of recurrent expenditure, and gradual fiscal consolidation to maintain the fiscal deficit below 3 percent of GDP as prescribed by the FRA, 2007.

2.1.1 Federal Government Fiscal Policy thrust

The fiscal framework underlining the formulation and assumptions of the 2018 budget was guided by the development in the global and domestic economy. The 2018 budget seeks to continue the reflationary policies of the 2016 and 2017 Budgets which helped put the economy back on the path of growth. Hence, the Federal government planned to continue to spend more on ongoing infrastructure projects that have potentials for job creation and inclusive growth, leverage private capital and counterpart funding for the delivery of infrastructure projects. As with 2016 and 2017 budgets, the 2018 budget was prepared on Zero Based Budget (ZBB) Principles.

The budget was also guided by the 2018-2020 Medium Term Fiscal Framework (MTFF) which reflects many of the reforms and initiatives in the ERGP, which serve as a roadmap to economic recovery and a more sustainable growth. The Projects are linked to government policies and strategic priorities.

2018 Budget Priorities

The key priorities include:

- Infrastructure projects that have potentials for job creation and inclusive growth
- Provide adequate counterpart funding obligations;
- Complete all ongoing projects and carry forward all strategic uncompleted projects from previous Budgets;

- Pursue a gender-sensitive, pro-poor programme, including catering for the most vulnerable;
- Implement the Conditional Cash Transfer (CCT) programme as well as continue the National Home-Grown School Feeding programme;
- Human Capital Development and Social Intervention Programme;
- Reduce violent crime across the country; and
- Commit to the security of life and property

Capital spending in the 2018 Budget were in the areas of Power, Works and Housing; Transportation; Special Intervention Programmes; Defence; Agriculture and Rural Development; Water Resources; Industry, Trade and Investment; Interior; Education; Health; etc.

2:1.2 2018 Budget Assumptions

The 2018 budget was premised on the following assumptions:

a. Crude oil production of 2.300 million barrels per day (mbpd)
b. Crude oil benchmark price of USD 51.00 per barrel
c. Exchange rate of NGN 305/USD
d. GDP growth rate of 3.5%
e. Inflation rate 12.42%
f. Deficit of ₦1,954.46 Billion
g. Fiscal deficit of 1.73% of GDP

2.2 Federation Revenue Budget

Federation Revenue are revenues that belong to the federal and subnational government and governed by S.162 of the 1999 constitution, as amended. The revenues are from Oil (Sales, Petroleum Profit Tax, and Royalties) and Non-oil (Company Income Tax, Import Duties, and Excise Duties, among others).

The budget for 2018 was ₦13,218.23 billion, consisting of ₦7,618.06 billion (or 57.63 %) oil revenue and ₦5,600.17 billion (or 42.37 %) non-oil revenue.

However, The Federation projected distributable revenue was ₦8,677.73 billion in year 2018 as against ₦6,785.07 billion for the preceding year. This excludes the sums of ₦1,544.00 billion and ₦2,297.52 billion budgeted for VAT and other sources for the period.

Table 1 below shows Statutory Revenue budget of the Federation.

Table1: Federation Statutory Revenue Budget (2017 – 2018)

Beneficiary	2018 Budget **(N Billion)**	2017 Budget **(N Billion)**
FGN 52.68%	4,571.43	3,574.38
State 26.72%	2,318.69	1,812.97
LG 20.60%	1,787.61	1,397.73
Total Revenue	**8,677.73**	**6,785.07**

2.2.1Federation Revenue Performance

The gross federally-collected revenue for the year 2018 stood at ₦8,771.15* billion (VAT inclusive) against the ₦6,875.93 billion realized in 2017 but below the ₦13,218.23 billion (or 66.36 %) projected. The increase of ₦1,895.22 billion (or 27.56 %) was attributed, largely, to the improvement in crude oil production, gradual rise in crude oil price at the international market and the various initiative of the federal government at diversifying the economy toward non-oil.

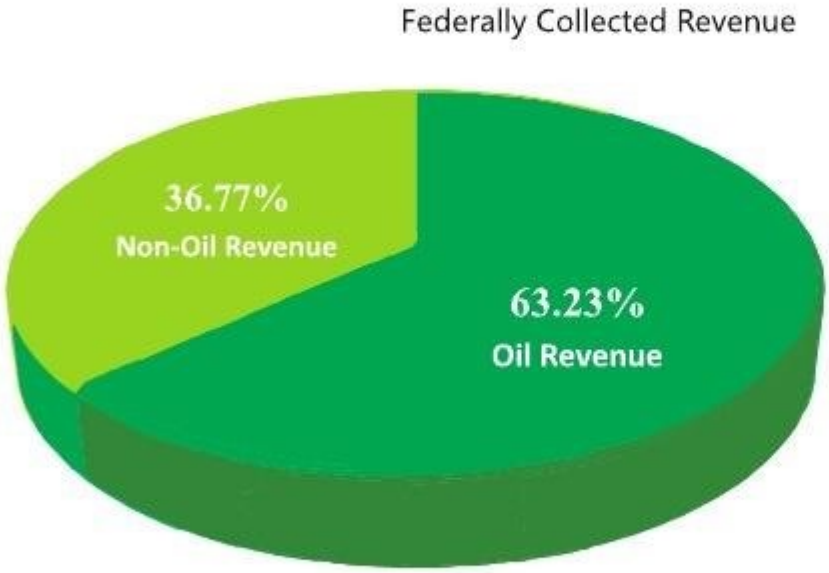
The introduction of Voluntary Assets and Income Declaration Scheme (VAIDS), designed to expand the tax base through Executive Order also contributed to the increase in non-oil revenue.

2.2.2 Oil Revenue Performance

In year 2018, the gross Oil revenue generated was ₦5,545.62 billion against the ₦7,618.06 billion projected (72.80 Percent performance). This shows a shortfall of ₦2,072.44 billion (or 27.20 percent) below the annual estimate but ₦1,461.27 billion (or 35.78 percent) above ₦ 4,084.35 billion realized in year 2017. Net Oil Revenue (after first line charges) of ₦4,617.67 billion accrued into the Federation Account during the year, reflecting a shortfall of ₦2,288.41 billion (or 33.14 percent) when compared with the annual projection of ₦ 6,906.08 billion.

Further analysis of the revenue by sub-heads showed that only Crude Oil Sales of ₦1,395.65 billion exceeded the annual estimates of ₦1,222.76 billion by ₦172.89 billion (or 14.14 percent) while all other remaining oil revenue sub-heads fell below their respective annual projections. Also, PPT & Gas Income @ 30% CITA and Oil Royalties & Gas Royalties accounted for ₦2,490.89 billion and ₦1,235.20 billion respectively in 2018 compared to ₦1,205.56 billion and ₦595.82 billion reported in 2017, an increase of ₦1,285.33 billion (or 106.62 percent) and ₦639.38 billion (or 107.31 percent) respectively.

Figure 2.1: Composition of Revenue: Oil and Non-oil Revenue – 2018



* Exclude independent revenue and inflows into special Accounts (Education tax, the National Information Technology Development Fund (NITDF) etc

In the review period, the sum of ₦539.00 billion was deducted as Joint Venture Cash calls (Exploration) and an additional ₦309.50 billion transferred to Excess Crude Oil account. Other deductions includes: DPR cost of collection ₦ 49.86 billion, Crude Oil Pre-Export Inspection Agency Expense ₦29.45 billion and Lagos State 13% Derivation ₦0.13 billion. Net oil revenue after first line charges stood at ₦4,617.67 billion while the sum of ₦600.29 billion was deducted as 13% Derivation of Net Oil Revenue for distribution to the Oil producing States leaving the balance of ₦4,017.38 billion for distribution to the three-tiers of government.

2.2.3 Non - Oil Revenue Performance

The gross Non-Oil Revenue generated in the period under review amounted to ₦3,225.53 billion representing 36.77 percent of total federally collected revenue. This is an increase of ₦433.95 billion above the sum of ₦2,791.58 billion realized in year 2017. However, the amount realized translate to a shortfall of ₦2,374.64 billion (or 42.40 percent) below the budgeted estimate of ₦5,600.17 billion.

The under performance of the total Gross Non-Oil Revenue also affected the Net Non-Oil Revenue of ₦3,063.72 billion that accrued into the Federation Account during the year. The Net Non-Oil Revenue inflow denotes a shortfall of ₦858.80 billion (or 21.89 percent) when compared with the annual projection of ₦3,922.51 billion.

Further review shows that receipts from all the non-oil revenue items within the period fell below their corresponding estimates. A breakdown of the 2018 figure showed Value Added Tax of ₦1,090.15 billion, Company Income Tax of ₦1,429.93 billion, Customs & Excise Duties

of ₦657.88 billion and Special Levies of ₦47.57 billion. These meant shortfalls of ₦453.84 billion (or 29.39 percent), ₦301.88 billion (or 17.43 percent), ₦62.35 billion (or 8.66 percent) and ₦80.73 billion (or 62.92 percent) when compared with their annual projections.

Dividend by Companies / Investments Funded by FAAC, Solid Minerals & Other Mining Revenue and Actual Balances in Special Accounts which had 2018 annual projections of ₦64.43 billion, ₦2.78 billion and ₦19.17 billion respectively yielded nothing during the review period.

2.3.0 Aggregate Federation Revenue 2018

The aggregate revenue of the Federation in the year under review was ₦8,524.27 billion, comprised of the Statutory Revenue, ₦7,433.03 billion; Exchange Gain, ₦2.30 billion; NNPC Refunds, ₦23.27 billion; Excess PPT, ₦110.00 billion; Excess Bank Charges Recovered ₦14.74 billion; and VAT Pool Account, ₦1,091.24 billion. This was distributed to the three (3) tiers of government after all transferred and statutory deductions.

2.3.1 Federation Account Distributable Revenue

The distributable balance of the Federation account stood at ₦7,433.03 billion representing ₦2,153.28 billion (or 40.78%) increase relative to ₦5,279.75 billion of 2017. Included in the balance are ₦2.30 billion Exchange Gain Difference, ₦23.27 billion from NNPC, ₦280.17 billion Forex Equalisation and ₦14.74billion Excess Bank Charges. ₦640.13billion was deducted and shared among the oil-producing states as 13% Derivation Fund, while ₦49.37 billion, ₦56.73 billion and ₦49.86 billion was also deducted as cost of collection to the revenue generating agencies (NCS, FIRS & DPR) respectively. The sum of ₦110.00 billion was Transferred to Excess PPT during the period. The sum of ₦12.11billion was further deducted as FIRS/NCS refund and ₦199.5billion as transfer to ECA leaving the distributable balance at ₦6,315.32 billion shared among the three tiers of Government, an increase of ₦1,735.37 billion compared to the ₦4,579.95 billion recorded in 2017 detailed in table 2 below.

Table 2: Federation Statutory Revenue Distribution (2017 – 2018)

Beneficiary	2018 Budget (₦ Billion)	2018 Actual (₦ Billion)	2017 Actual (₦ Billion)	2016 Actual (₦ Billion)	2015 Actual (₦ Billion)
FGN	4,571.43	3,326.91	2,424.70	1,964.62	2,488.85
State	2,318.69	1,687.45	1,216.99	957.95	1,223.85
LG	1,787.61	1,300.96	938.26	738.54	943.53
Total	**8,677.73**	**6,315.32**	**4,579.95**	**3,661.11**	**4,656.23**

The total actual distribution is 27.22 percent below 2018 projection and ₦1,735.37 billion higher than the 2017 distribution. The increase in the Federation revenue affected the budget performance of the three tiers of Government that depends largely, on revenue from the Federation.

2.3.2 Value Added Tax (VAT) Pool Account

The total sum of ₦1,091.24 billion was generated into the VAT Pool Account in 2018, an increase of ₦ 123.58 billion over the ₦967.66 billion realized in year 2017. During the period, the sums of ₦ 37.90 billion and ₦5.7 billion were deducted from VAT Pool Account as Cost of Collections to FIRS and NCS respectively while ₦ 1.09 billion was deducted as refund to First Bank during the period.

Consequently, ₦1,046.54billion (Net) VAT revenue was distributed to the three tiers of government in line with the VAT pool account sharing formula.

Table 3: Value Added Tax (VAT) Pool Account Distribution (2016–2018) Summary

Beneficiary	2018 Budget (₦ Billion)	2018 Actual (₦ Billion)	2017 Actual (₦ Billion)	2016 Actual (₦ Billion)	Sharing Formula
FGN & FCT	222.34	156.98	139.34	116.78	15%
State	741.12	523.27	464.48	389.28	50%
LG	518.78	366.29	325.13	272.49	35%
Total	**1,482.24**	**1,046.54**	**928.95**	**778.55**	**100%**

2.4 Independent Generated Revenue (IGR)

The IGR are exclusive revenue of each tiers of the governments. The Federal Government IGR which are collected by MDA and remitted to TSA includes operating surplus, dividends, rent on government properties, trademarks and sales of government properties among others revenue.

The sum of ₦847.95 billion was budgeted in 2018 and ₦4,321.21billion was realized (or 509.61 percent). Breakdown of the figure indicates that Non-Tax Revenue contributed ₦328.27 billion, Investment Income ₦146.64 billion, Interest Earned ₦5.54 billion and Other Revenues ₦3,840.75 billion. Further review showed that the other revenue consists mainly extraordinary items.

2.5 Special Trust Funds

These are funds that derive their income from the Federal Government share of the Federation Account. The Federal Government received 52.68% of the Federation Revenue out of which 48.5% is used to finance the budget, while the balance of 4.18% accrue to the Special Accounts as follows:

i) Federal Capital Territory 1%
ii) Ecology & Derivation 1%
iii) Statutory Stabilization 0.5%
iv) Development of Natural Resources 1.68%

Consequently, the 52.68% Federal Government share of the Federation revenue was further redistributed between the FGN and the Special Accounts after the deductions of the sum of ₦292.86 billion as detailed follows:

Table 4: Re – Distribution of FGN Share of Statutory Allocation

S/NO	DESCRIPTION	2018 Budget (₦ Billion)	2018 Actual (₦ Billion)	2017 Actual (₦ Billion)
1	FGN (CRF Account)	4,208.70	3,062.93	2,050.91
2	Share of Derivation & Ecology	86.78	63.15	46.03
3	Stabilization	43.39	31.58	23.01
4	Development of Natural Resources	145.79	106.10	77.33
5	FCT-Abuja	86.78	63.15	45.57
	TOTAL	**4,571.43**	**3,326.91**	**2,242.85**

2.6 Other Public Funds

There are forty – two (42) other Public Funds. This category of Special Accounts derives their income directly from revenue sources spelt out in their enabling laws and collected by NCS, FIRS or DPR on behalf of the benefiting agencies. The funds are sometime appropriated or utilized as extra-budgetary funds.

The Institutional arrangement for disbursement from each of the funds and the sharing ratio among benefiting entities where applicable is contained in their respective enabling acts.

03

Federal Government Budget performance appraisal

CHAPTER THREE

3.0 Federal Government Budget performance appraisal

3.1.0 Revenue Performance at a Glance

The FGN planned to finance the 2018 budget of ₦9,120.33 billion with the sum of ₦7,165.87 billion revenue estimates from its 48.50 percent share of FAAC, 14 percent share of VAT, Independent Generated Revenue, Unspent Funds of previous year, Balances of Special Accounts at the end of year 2017,FGN's share of Tax Amnesty Income, Domestic recoveries (Assets and fines), Other FGN Recoveries, proceeds of Oil Assets Ownership, share of Signature bonus, Grants and Donor Funding while the balance is to be funded through borrowing. The performance of the revenue items however, fell short of the projections.

3.1.1 Statutory Allocation

Federal government share of the Federation's revenue for the period under review stood at ₦3,326.91 billion compared to the ₦2,424.70 billion recorded in 2017, an increase of ₦902.21billion (or 37.21 %). Further analysis indicated that ₦292.86 billion was deducted at source to service external loans while the balance of ₦3,034.05 billion was re-distributed among FGN and the Special Accounts. The Federal Government consequently received the net sum of ₦2,770.52 billion from the Federation Account as Statutory revenue in 2018 against the ₦2,050.91 billion of 2017. This excludes the cost of collection received by DPR, NCS and FIRS that was Consolidated.

3.1.2 Value Added Tax

The Federal Government received the sum of ₦156.98 billion as against the ₦222.34 billion budgeted a shortfall of ₦65.35 billion. However, this is ₦17.64 (or 12.66%) billion higher than the ₦139.34 billion received in 2017. The 15% (or ₦156.98 billion) share of VAT Pool Account was re-distributed between FGN and FCT. Where the Federal Government got ₦146.52 billion and FCT received ₦10.47 billion representing 14 percent and 1 percent share of VAT revenue respectively in line with the VAT Act. Further analysis of VAT pool Account showed that ₦37.90 billion and ₦5.70 billion was deducted as cost of collection to FIRS and NCS respectively in the year under review before the distribution to the three tiers of government.

3.1.3 Independent Generated Revenue of FGN

Independent revenue of the FGN stood at ₦4,321.21billion in 2018 compared to ₦619.12 billion realized in 2017. This was due to the introduction of VAIDS, relentless effort of government to collect all revenues due, block leakage and PFM reform initiatives.

A breakdown of the figure showed that other revenue (Extraordinary items) accounted for ₦3,840.75 billion (or 88.88%) of the total amount reported. Non-Tax Revenue dropped to

₦480.46 billion in 2018 from the ₦619.05 billion generated in 2017. Further review showed that Fees General and Investment Income (Including Operating Surplus) declined by ₦243.51billion (or 55.07%) and ₦21.88 billion (or 12.99%) to ₦198.68 billion and ₦146.64billion in the period from the ₦442.19 billion and 168.53billion of the preceding year respectively, while other revenue sub head shows significant improvement.

Despite the overall performance of the independent revenue and development observed, more revenue sources of the government is being identified and harnessed while leakages in the system are being blocked through e-collection. The detailed performance of revenue as compared to budget is analyzed below:

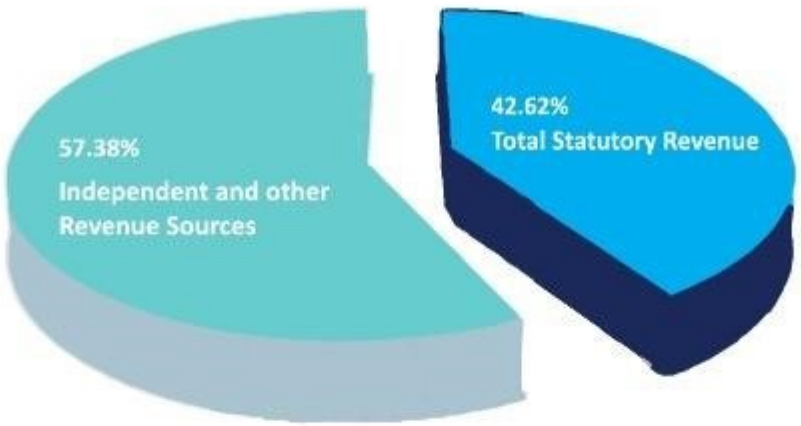
Table 5: Detailed Revenue Performance (2017 – 2018)

DESCRIPTION	BUDGET 2018 ₦ Billion	ACTUAL 2018 ₦ Billion	PERFORMANCE %	ACTUAL 2017 ₦ Billion
Unspent Balance from 2017	250.00	-		-
Statutory Allocations: FAAC	4,208.70	3,062.93	72.78	2,386.02
Value Added Tax Allocation	207.51	146.52	70.61	130.05
FGN's Share of Tax Amnesty Income	87.840	-		
FGN's Share of Signature Bonus	114.298	-		
Total Statutory Allocation	**4,868.35**	**3,209.45**	**65.92**	**2,516.08**
Non-Tax Revenue:	**847.95**	-		-
Personal Taxes		-		-
Licences		8.53		-
Mining Rents		4.91		0.89
Royalties		6.76		-
Fees General		198.68		442.19
Fines		4.90		0.22
Sales General		18.32		1.56
Earnings		76.10		1.81
Rent on Government Buildings		5.54		0.13
Rent on Lands and Others		3.82		0.17
Repayments-General		-		0.01
Investment Income (Including Operating Surplus)		146.64		168.53

Interest Earned		5.54		3.55
Re-imbursement		0.72		-
Total Non-Tax Revenue	847.95	480.46	56.66	619.05
FGN's Balances in Special Levies Accounts	27.21	-		-
Domestic Recoveries + Assets + Fines	374.00	-		-
Other FGN Recoveries	138.44	-		-
Earmarked Funds (Proceeds of Oil Assets Ownership Restructuring)	710.00	-		-
Grants and Donor Funding	199.92	-		-
Other Revenue Sources		3,840.75		0.07
Total Independent & Other Revenue	**2297.52**	**4321.21**	**188.08**	**619.12**
TOTAL REVENUE	**7,165.87**	**7,530.65***	**105.09**	**3,135.20****

* Excludes the sum of ₦1,414.79 billion (Aids & Grant ₦219.56 billion, Other Capital Receipts to CDF ₦11.83 billion, Revenue from Special Funds ₦983.83 and Cost of collection to NCS, FIRS & DPR ₦199.57 billion) recognized in the statement of financial performance.
**Excludes Aids & Grant and inflows into Other Fund

Figure 3.1: Composition of Federal Government Revenue, 2018



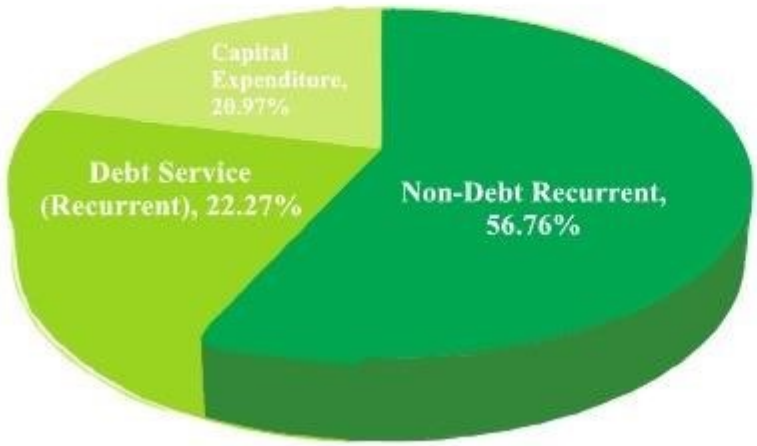
Sources: FMF, BNP and the OAGF

3.2.0. Expenditure Performance

The aggregate expenditure of the Federal Government for the fiscal year 2018 stood at ₦9,703.97* billion, against the ₦9,120.33 billion projected for the period. The amount is ₦583.64 billion (or 6.40%) higher than the budget estimate. The aggregate expenditure for 2018 is however lower than the sum of ₦6,578.97** billion expended in the preceding year.

A disaggregation of the ₦9,703.97 billion total expenditure during the period showed, that Recurrent (debt) of ₦2,161.37 billion, Recurrent(Non-debt) of ₦5,507.54 billion, Capital expenditure of ₦2,035.06*** billion. Included in the Recurrent (Non-debt) and capital expenditure is the statutory transfer of ₦456.46 for the Statutory Bodies.

Figure 3.2: Composition of Federal Government Expenditure, 2018



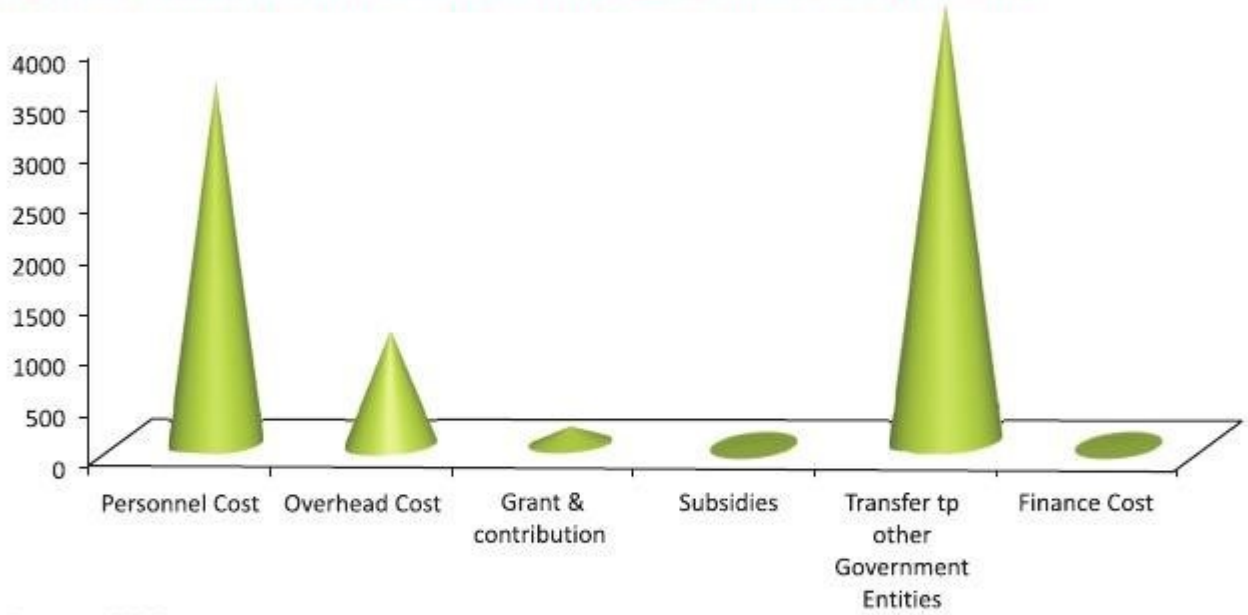
Sources: OAGF

*Includes ₦2,035.06 billion (Purchase/Construction of: PPE, Investment Property, Intangible Assets and Acquisition of Investments) recognized in the cash flow statements.
**Includes ₦882.84 billion (Purchase/Construction of: PPE, Investment Property, Intangible Assets and Acquisition of Investments)
***Inclusive of 2017 Capital expenditure utilised in 2018 fiscal year

3.2.1 Recurrent Expenditure

The recurrent expenditure of the FGN for the year 2018 stood at ₦7,668.91 billion or 79.03 per cent of the total expenditure. Personnel cost was ₦2,919.58 billion or 38.07 percent of recurrent expenditures while Overhead Cost, Grants & Contribution, Subsidies and Transfer to other Government Entities accounted for ₦947.19 billion (or 12.35%), ₦150.65 billion (or 1.96%), ₦12.21billion (or 0.16%), and ₦3,627.25 billion (or 47.30%) of the recurrent expenditures respectively. The total recurrent expenditure includes expenditures from the Service wide vote, Special Intervention (Recurrent) and Payments from Special Accounts.

Figure 3.3: Federal Government Expenditure Component, 2018 (₦ billion)



Sources: OAGF

** Personnel cost includes Employees Benefits of ₦229.14 billion*

3.2.2: Capital Expenditure

The sum of ₦2,066.49 billion was released by the Treasury out of the ₦2,869.60 billion appropriated for capital expenditure for the fiscal year 2018 as at 30th June, 2019 due to capital budget extension. This excluded the capital expenditure from IGR, Transfers, Loans and Other Public Funds.

Funds were released to priority sectors particularly, Power, Road, Rail, Housing Aviation, and Agric to stimulate economic activities and growth.

The sum of ₦2,035.06 billion was expended as capital expenditure in the year under review compared to the ₦882.84 billion for 2017. The capital expenditure constitute 20.97 percent of Federal Government aggregate expenditure as at 31st December, 2018. Included in the ₦2,035.06 billion expended was ₦739.09 billion 2017 Capital budget carried over and expended in to 2018.

The Implementation of the budget was however challenged by the delay in the presentation of the 2018 Appropriation Bill to the National Assembly and non-realization of revenue target.

3.2.3: Statutory Transfer

The sum of ₦456.46 billion was transferred to statutory bodies in year 2018 to finance Personnel, Overhead and Capital expenditures. The amount constituted 4.70 percent of aggregate expenditure for the period. Further analysis of the releases are as follows:

National Assembly (NASS) ₦125.00 billion, National Judicial Council (NJC) ₦99.99 billion, Independent National Electoral Commission (INEC) ₦45.50 billion, Universal Basic Education Commission (UBEC) ₦109.06 billion, Niger Delta Development Commission (NDDC) ₦71.19 billion, Public Complaint Commission (PCC) ₦4.20 billion, and National Human Right Commission (NHRC) ₦1.50 billion. These transfers were part of government aggregate expenditure for the period.

3.3 FGN Fiscal Balance and Financing

FGN budgeted expenditure of ₦9,120.33 billion, receipts of ₦7,165.87 billion and deficit financing of ₦1,954.46 billion for the year ended December 31, 2018. The fiscal deficit decreased by ₦402.31 billion (or 17.07%) compared to ₦2,356.77 billion for 2017.

3.3.1 Deficit Financing

The deficit of ₦1,954.46 billion were to be funded from Privatization Proceeds of ₦306.00 billion, Non-Oil Asset sales ₦5.00 billion and new borrowings of ₦1,643.46 billion. The borrowing were to be sourced thus: ₦793.91 billion from the domestic market and ₦849.67 billion externally to achieve one of the objectives of the Debt Management Strategy (2016-2019) which has a target ratio of 60:40 between Domestic and External Debt.

3.3.2 Debt Stock

Debt financing has come to be the most effective means of financing budget and critical infrastructure development worldwide. The Federal Government total debt is grouped into External Loan and Domestic Loan.

The Debt Management Office is saddled with the responsibility of ensuring efficient public debt management in terms of a comprehensive, well diversified and sustainable portfolio, supportive of Government and Private sector needs as articulated in Part III, Section 6 of the Debt Management (Establishment) Act 2003.

3.3.2.1 Nigeria's Public Debt

The total public debt stock as at 31st December, 2018 was ₦24,387.07 billion (US$79,436.72 Million) compared to ₦21,725.77 billion (US$70,999.26 Million) at the end of 2017, a n increase of ₦2,661.30 billion (US$8,437.46 million) or 12.25 percent.

Reports from DMO showed that domestic debt constituted the greater portion of the public debt accounting for 68.18 percent while external debt stock represents about 31.82 percent of the total debt as at 31st December, 2018.

A breakdown of the debt stock indicates that the External debt stood at ₦7,759.23 billion (US$25,274.36 million) or 31.82% while domestic debt stood at ₦16,627.84 billion

(US$54,162.35 million) or 68.18%. Further analysis shows that out of the external debt stock of US$25,274.36 million outstanding, FGN component was US$21,043.65 million while the balance of US$4,230.72 million was owed by the States and FCT. The stock of External debt increased by ₦1,971.72 million (US$6,360.92 million) as a result of additional disbursements on existing loans (Multilateral and Bilateral), and issuance of Eurobonds in the sum of US$5,368.00 million in 2018.

Table 6: Nigeria's Total Public Debt (2015 – 2018)

Description	2018	2017	2016	2015
External Debt Stock				
Federal Government of Nigeria				
US$ Million	21,043.65	14,796.30	7,838.66	7,348.52
Ng₦ Million	6,460,399.86	4,527,670.69	2,390,791.51	1,447,658.28
States & FCT				
US$ Million	4,230.72	4,117.13	3,567.62	3,369.91
NG₦ Million	1,298,830.13	1,259,841.96	1,088,123.88	663,872.39
Total External Debt Stock				
US$ Million	25,274.36	18,913.44	11,406.27	10,718.43
NG? Million	7,759,229.99	5,787,512.64	3,478,915.40	2,111,530.71
as % of GDP	6.07	4.85	3.26	2.18
Domestic Debt Stock				
Federal Government of Nigeria				
US$ Million	41,610.44	41,142.11	36,256.41	44,857.85
NG₦ Million	12,774,405.70	12,589,486.13	11,058,204.30	8,836,995.86
States & FCT				
US$ Million	12,551.91	10,943.71	9,728.84	9,852.25
NG₦ Million	3,853,436.05	3,348,774.26	2,822,889.88	1,655,178.71
Total Domestic Debt Stock				
US$ Million	54,162.35	52,085.82	45,985.25	54,710.10
NG₦ Million	16,627,841.75	15,938,260.39	13,881,094.18	10,492,174.57
as % of GDP	13.02	13.35	13.01	10.84
Nigeria's Total Public Debt				
US$ Million	79,436.72	70,999.26	57,391.53	65,428.53
NG₦ Million	24,387,071.74	21,725,773.03	17,360,009.58	12,603,705.28
as % of GDP	19.09	18.20	16.27	13.02

Source: DMO

Notes for 2018 debt data:

i. Domestic Debt Stock for Twenty-six (26) States, (Abia, Adamawa, Anambra, Bauchi, Bayelsa, Benue, Cross River, Delta, Ebonyi, Edo, Ekiti, Enugu, Gombe, Imo, Jigawa, Kebbi, Kogi, Kwara, Niger, Ogun, Osun, Oyo, Plateau, Sokoto, Yobe and Zamfara) as at December 31, 2018

ii. Domestic Debt Stock Figures for Nine (9) States, (Akwa Ibom, Borno, Kaduna, Kano, Lagos, Nasarawa, Ondo, Rivers, Taraba) and FCT were as at September 30, 2018

iii. Domestic Debt Stock Figures for Katsina State was as at December 31, 2017

iv. CBN Official Exchange Rate of US$1 to NGN307.00 as at December 31, 2018 was used in converting the Domestic Debts to US Dollar.

The ratio of Nigeria's Total Public Debt-to-GDP in 2018 was 19.09 per cent compared to 18.20 per cent in 2017 which was still within the Country's Specific Debt Limit of 25 percent in the medium-term, 2018 to 2020, and the WB/IMF''s 24 recommended threshold of 55.00 percent for countries in Nigeria's peer-group, as well as the West African Monetary Zone (WAMZ) convergence threshold of 70.00 percent.

3.3.2.2 FGN Debt Portfolio

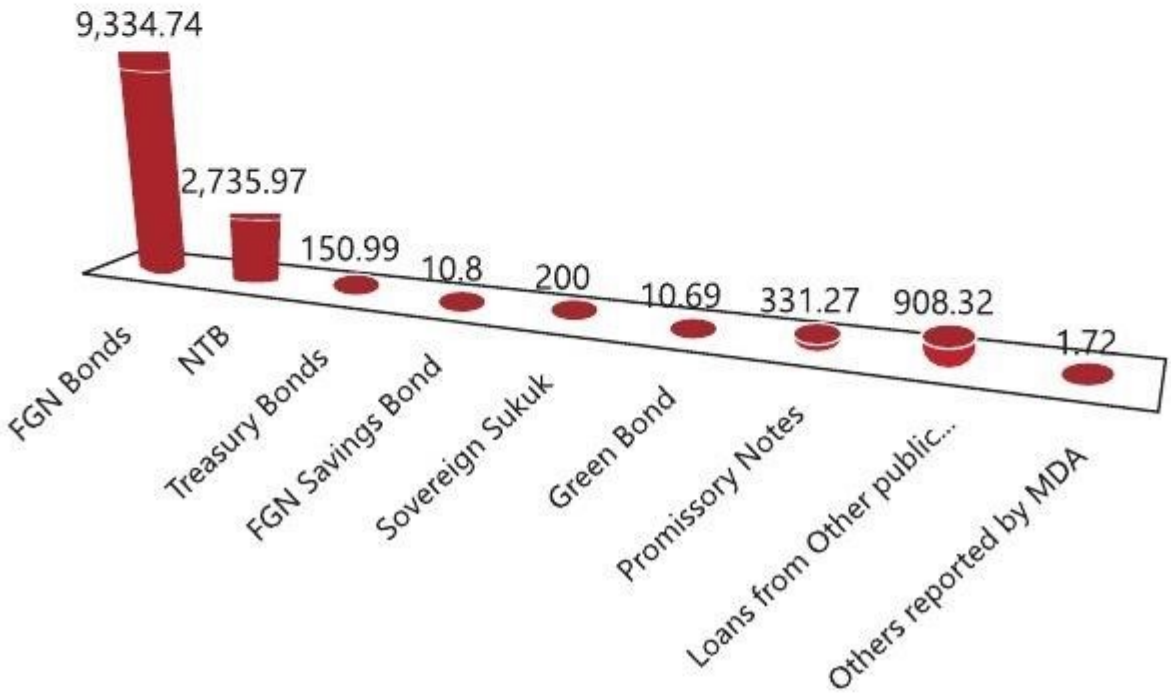
The FGN's debt portfolio stood at ₦19,234.81 billion at year end 2018 compared to ₦17,117.16 billion in 2017, an increase of ₦2,117.65 billion or 12.37 per cent. The increase was occasioned by additional borrowing in 2018 budget for financing and refinancing of matured debt securities. The debt stock comprised of External Debt Stock of ₦6,460.40 billion (US$21,043.65Million) and Domestic Debt Stock of ₦12,774.41 billion, excluding internal borrowing from other public funds.

Table 7: FGN's Domestic Debt Stock Outstanding (2015 – 2018)

Instrument	2018 ₦ Billion	2017 ₦ Billion	2016 ₦ Billion	2015 ₦ Billion
FGN Bonds	9,334.74	8,715.81	7,564.94	5,808.14
Nigerian Treasury Bills	2,735.97	3,579.80	3,277.28	2,772.87
Treasury Bonds	150.99	175.99	230.99	255.99
FGN Savings Bond	10.8	7.2	-	-
Sovereign Sukuk	200	100	-	-
Green Bond	10.69	10.69	-	-
Promissory Note	331.27			
Sub-Total (DMO)	**12,774.41**	**12,589.49**	**11,073.21**	**8,837.00**
Loans from Other public Funds	908.32	908.32	908.32	487.04
Others reported by MDA	1.72	1.72	1.72	-
TOTAL	**13,684.45**	**13,499.53**	**11,983.25**	**9,324.04**

Sources: DMO & OAGF

Figure 3.4: Composition of FGN Domestic Debts 2018



04

Public Finance Management (PFM) Reforms

CHAPTER FOUR

4.0 Public Finance Management (PFM) Reforms

4.1 Implementation of IPSAS Accrual Accounting

The FGN migrated to IPSAS Accrual Basis of Accounting with effect from 1st January, 2016. The financial statements have been prepared taking advantage of the transitional exemptions permitted under IPSAS 33 – Guidelines on First Time Adoption of IPSAS Accrual Basis of Accounting.

Within the period under review, the FAAC Sub-Committee on IPSAS implementation set up a Committee comprising of professionals and experts within the public service to provide guidelines for the identification, measurement and disclosure of assets acquired prior to migration to IPSAS Accrual Basis of Accounting (Legacy Assets).

Also, an Inter-Ministerial Committee was set-up to restructure the Finance and Accounts department with the objective of ensuring standardization and uniformity in the discharge of the financial services in respect to budgeting, accounting and reporting across the MDA in line with the implementation of IPSAS Accrual Basis of Accounting.

4.2 GIFMIS

GIFMIS aimed at addressing impediments to accountability, transparency and probity in Public finance resources management through the use of automated, integrated, effective, efficient and economic information systems.

GIFMIS has been rolled out to all Ministries, Departments and Agencies of government except the first line charges. However, effort is being made through the HMFBNP to enlist the cooperation of other arms of federal government to use the application.

The project has continued to enable rollout of TSA and the status at 30th December 2018 is as follows:

Table 8: GIFMIS/TSA Implementation Status

TRACKING INDICATOR	TARGET	DECEMBER 2018	
		No.	%AGE
Budget Preparation	849	832	98%
Revenue and Receivables Management	849	766	90.22%
Payables and Payments Management	849	766	90.22%
Accounting and Reporting	849	766	90.22%
Cash Planning	849	1	0.12%
Procurement and Contract Management	849	105	12.36%
Stores Management	849	105	12.36%
Assets Management	849	105	12.36%
Number of active users	45,051	16,857	37.42%

4.3 TSA / E-Collection Scheme

Treasury Single Account (TSA) is part of the Public Finance Management (PFM) reforms initiative under the World Bank – funded Economic Reforms and Governance project (ERGP) whose implementation started in 2004. The TSA is designed to provide a consolidated view of Federal Government cash resources on – line real time in order to eliminate encumbrances militating against effective cash management and budget execution pursuant to the government policy on full TSA implementation.

The policy enthroned a new regime of centralized, transparent and accountable treasury management system and improving funds availability for funding government budget and developmental projects.

It automates the collection of revenues, receipts and other monies payable to MDA as well as other parastatals directly into the TSA or designated TSA Sub Accounts linked to the TSA using the CBN Payment Gateway.

The system has enabled the federal government to determine its cash position at any given time with better control and oversight over MDA operations resulting to significant improvement in federal government liquidity position and revenue collection mechanism through e-collection. This has reduced the need for government to borrow when idle funds exist in banks and ways and means charges.

The TSA e-Collection Scheme has also, enhanced implementation of fiscal and monetary policies thereby eliminating cash handling risks. In addition, the sum of ₦250 Million was saved monthly, from collection charges during the review period.

4.4 Integrated Personnel and Payroll Information System (IPPIS)

IPPIS was introduced by the Federal Government in2007 to improve the efficiency and effectiveness in the storage of Personnel records and administration of monthly payroll of the federal public servants. 561 MDA with total number of 549,677 staff has been enrolled as at 31st December, 2018. This resulted to the savings in the personnel cost of ₦207.06 billion in the reviewed period.

Enrollment of the remaining MDAs is scheduled to continue in the coming year. However, the legislative and judiciary arm of government are not yet part of IPPIS

05

Federal Government GPFS

CHAPTER FIVE

5.0 Federal Government GPFS

Introduction

The Federal Government GPFS for the year ended 31st December, 2018 was prepared on IPSAS accrual accounting basis. General Purpose Financial Statements are structured representation of the financial position and the transactions undertaken by the government. The Statements are prepared Pursuant to the policy of the Federation for all Public Sector Entities in Nigeria to adopt the provisions of IPSAS Accrual Basis of Accounting in the preparation and presentation of financial statements to meet specific information needs of users. Such as citizens, voters, representatives, Investors, Creditors, Research Institutions, Banks, suppliers, the media, development partners and International Community.

The components of the Federal Government's consolidated GPFS are:

I. Consolidated Statement of Financial Performance;
ii. Consolidated Statement of Financial Position;
iii. Consolidated Cash flow Statement;
iv. Consolidated Statement of Changes in Net Assets/Equity;
v. Consolidated Statement of Comparison of Budget and Actual Amounts; and
vi. Notes to the Financial Statements and Other Disclosures.

Financial Statements For The Year Ended 31st december 2018

5.1 Responsibility for the Financial Statements.

These General Purpose Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004. Furthermore, the provisions of Section 49(3) of Fiscal Responsibility Act 2007 which states that **"The publication of general standards for the consolidation of public accounts shall be the responsibility of the Office of the Accountant-General of the Federation"** was adhered to through the issuance of National Treasury Circular TRY A5 & B5/2016.OAGF/CAD/026/V.111/7 of 18th March, 2016. The Circular requires the preparation of the Financial Statements of the Federal Government based on International Public Sector Accounting Standards (IPSAS), Accrual Basis of Accounting, effective 1st January, 2016.

The Financial Statements have been prepared taking advantage of the transitional exemptions permitted under IPSAS 33 for first time adaptors.

To fulfill Accounting and Reporting responsibilities, the Accountant-General of the Federation is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and adequately disclose the use of all Public resources of the Government.

In consolidating the 2018 GPFS, I relied on the various control measures put in place in the various Ministries, Departments and Agencies. While my Office is responsible for the consolidation process, the Responsibility for the transactions and other events reported in the Financial Statements rests entirely with the respective accounting Officers of the reporting entities in line with FR paragraph 111 (ii) (a-c) and 112 (i) (a-l) of 2009. These Financial Statements reflect government operations and financial position of Government as at 31st December, 2018.



ALH. AHMED IDRIS, FCNA
Accountant-General of the Federation

Ahmed Idris, *FCNA*
Accountant-General of the Federation

STATEMENT OF ACCOUNTING POLICIES

The following are the accounting policies adopted by the Federal Government of Nigeria in the Preparation of its General Purpose Financial Statements (GPFS) for the period ended 31st December, 2018.

S/N.	Accounting Policy
Part A – General Accounting Policies	
1.	**Legal Framework** The General Purpose Financial Statements (GPFS) presented comply with the provisions of the Constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004, Financial Regulations (2009) and Treasury Circulars issued to date.
2.	**Reporting Period** The GPFS are for the period from 1st January to 31st December, 2018 with corresponding Statement of Financial Position as at 31st December, 2017.
3.	**Basis of Preparation** The GPFS have been prepared on historical cost s and the accrual basi s of accounting was used in the preparation process. However, some existing assets acquired prior to commencement of IPSAS accrual basis of accounting are yet to be valued and brought into the books. The GPFS are presented in Nigerian naira rounded to the nearest billion, unless separately identified.
4.	**Reporting Entity** The GPFS include the consolidation of financial statements of 949 Federal Government controlled Ministries, Departments and Agencies (MDA) funded either wholly or partially from the national budget and or other public funds except the Government Business Enterprises (GBE).
5.	**Annual Budget** The budget figures are as app roved by the National Assembly and assented to by the President into Appropriation Act.

S/N.	Accounting Policy
6.	**Principal Statements in the GPFS** a. The Consolidated statement of Financial Performance b. The Consolidated Statement of Financial Position c. The Consolidated Statement of Cash flow d. The Consolidated Statement of Changes in Net Assets/Equity e. The Statement of Comparism of Budget with Actual f. The Statement of Expenditures of the Federal Government according to functions of government g. The Notes to the GPFS
7.	**Comparative Information of Previous Year** The GPFS and accompanying Notes disclose all numerical information relating to the preceding year.
8.	**Foreign currency transactions** a. Foreign currency transactions throughout the year are converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. b. Foreign currency balances, as at the year -end are valued at the exchange rates prevailing on that date. c. Foreign Exchange gains/losses are recognised in the Statement of Financial Performance.
9.	**Part B – Significant Accounting Policies: Revenue**
10.	**Government Share of Federation Account, Statutory Revenue and Value Added Tax (VAT) Allocation** FAAC allocations are recognised in the books of the Federal Government at the end of monthly FAAC meeting using the FAAC distribution schedule as a source document.
11.	**Independent revenue paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, taxes, fines, etc.) but retained by resspective MDA in line with the enebling law** **Non-exchange Transactions** For non-exchange transactions, revenue is recognized when it is paid into the MDA's Sub-Account **Exchange Transactions** For exchange transactions, revenue is recognized on assessment and approval.

S/N.	Accounting Policy
12.	**Subsidies, Donations and Endowments** Subsidies, Donations and Endowments Subsidies are recognised as income when money and or assets/services are received, or entitlement to be received is established; except where there is need for fulfilment of any restrictions attached to these monies and or assets. Where assets/services are involved, it is the responsibility of the benefiting MDA to ascertain the fair value and post into the books of account.
13.	**Transfer/Receipt from CRF, Other Public Funds and Other Government Entities to fund MDA Recurrent Expenditure** MDA are to recognize transfers as revenue to fund their recurrent expenditure. The total income from this transfer/receipt is recognized in the Statement of Financial Performance of the MDA as a revenue source.
Part C – Significant Accounting Policies: Expenditure	
14.	**Salaries and Wages, Allowances, Social Contribution and Overheads** These expenses are reported on an accrual basis and are recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
15.	**Employee Benefits/Pension obligation** **a. Defined Benefits Scheme** Funds are provided for defined benefits of retirees in the budget and amounts due to retirees are accrued at period end and payments made when funds are available. **b. Defined Contributory Scheme** In line with the provisions of the Pension Act 2004 as amended, the employer contributes 7.5% of the gross salary of employees. The amount is provided for in the budget and payments made to Pension Fund Administrators (PFA). These amounts are expensed in the Statement of Financial Performance.
16.	**Subsidies (e.g. Meal, Petroleum/Energy, etc.)** These are recognized in the Statement of Financial Performance when incurred.
17.	**Public Debt Charges (e.g. Interest on Loans)** These are treated as expenditure or as a charge in the Statement of Financial Performance. They are accrued using the effective interest rate method.

S/N.	Accounting Policy
18.	**Depreciation Charges** The cost of PPE is written off, from the time they are brought into use, on a straight line basis over their expected useful lives less any estimated residual value as follows: a. Lease Properties Over the term of the lease b. Buildings (including investment property) 2% c. Infrastructure 5% d. Plant and Machinery 10% e. Transportation Equipment 20% f. Office Equipment: 25% g. Furniture and Fittings: 20% h. Specialised Assets (e.g. books, military and para-military hardware) 10% i. Acquired/Constructed and Written off Assets (e.g. Constituency Projects) 100%
19.	**Amortization Charges** The cost of intangible assets is written off, from the time they are brought into use, on a straight line basis over their expected useful lives as follows: i. Software acquired externally — 3 years ii. Goodwill (acquired) — 4 years iii. Copyrights — 4 years iv. Trademarks — 4 years v. Other Intangible assets — 4 years
20.	**Transfer to other government entities** Transfers to other government entities are non -exchange items and are recognized as expenses in the Consolidated Statement of Financial Performance.
21.	**Gain/Loss on Disposal of Assets** Gain/loss on disposal of assets is recognized in the statement of financial performance after adjusting for accumulated depreciation and impairment of the assets.
22.	**Gain/Loss on Foreign Exchange Transactions** Gain/loss on foreign exchange transactions is recognized in the statement of financial performance.
Part D – Significant Accounting Policies: Assets	
23.	**Cash and Cash Equivalent** Cash and Cash Equivalent include cash balances held in CRF (TSA), Sub-TSA accounts, Sub-Rec and other bank accounts. Other cash equivalents are recognized in the statement of financial position at period end. (e.g. transfer to out stations, Inter-MDA cash transfers etc).

S/N.	Accounting Policy
24.	**Accounts Receivable:** These are sums owed the PSE at period end and are reported in the Statement of Financial Position (e.g. cash advances, imprests and revenue in arrears).
25.	**Prepayments** These are payments for future obligations by PSE for which services or goods have not been rendered/ supplied and are reported in the Statement of Financial Position (e.g. rents, insurance, etc.)
26.	**Inventories** Annual stock taking are carried out and Inventories are valued at the lower of cost and net realisable value. Cost is determined using the FIFO method Inventories are reported under Current Assets in the Statement of Financial Position.
27.	**Long Term Loans Granted** Loans Granted are shown at estimated realisable value after providing for bad and doubtful debts and impairments and are reported under Non -Current Assets in the Statement of Financial Position.
28.	**Investments (e.g. local and foreign)** These constitute investments in FGN owned enterprises and PSE investment in both quoted and unquoted companies in line with their enabling laws. They are reported on historical cost basis under the Statement of Financial Position.
29.	**Property, Plant & Equipment (PPE)** All PPE acquired in the financial reporting year are stated at historical cost less accumulated depreciation and any impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. For legacy PPE, in line with the policy of government, are recorded into books at deemed cost. Fully depreciated PPE that are still in use are to have a carrying amount (net book value) of ₦10.00. All PPE are reported in the Statement of Financial Position with corresponding PPE Schedule.
30.	**Investment Property** These are cash -generating landed property owned by PSE. The cost, capitalisation, depreciation and impairment of Investment Property are same with PPE, but are reported separately in the Statement of Financial Position with corresponding PPE Schedule.

S/N.	Accounting Policy
31.	**Intangible Assets** These consist of assets that are not physically tangible which have been acquired and held for use from which benefits are derivable beyond a financial year by PSE. Intangible assets are reported inthe Statement of Financial Position with corresponding Intangible Assets Schedule.
Part E	**– Significant Accounting Policies: Liabilities**
32.	**Deposits** Deposits are receipts and or deductions from third parties for caution against poor delivery of services or performance or held in trust. They are reported in the Statement of Financial Position as a liability.
33.	**Short Term Loans & Debts** These constitute short term borrowings by PSE to finance recurrent budget operations with a maturity period of less or equal to 365 days. They are reported in the Statement of Financial Position as a liability.
34.	**Unremitted Deductions** Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. They are reported in the Statement of Financial Position as a liability.
35.	**Payables** Payables are amount due in respect of goods or services supplied/rendered but not paid for at period end. They are reported in the Statement of Financial Position as a liability.
36.	**Public Funds** These are balances of other public funds at the end of the financial year after adjusting for inflows and outflows within the financial year. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: cocoa levy fund, steel pool levy account, etc.
37.	**Long Term Borrowings** Borrowings are recognized initially at fair value, net of transaction costs incurred. They are recognized in the books of account upon receipts into the TSA or Sub-TSA as appropriate. Long Term Borrowings include Treasury Bonds, Bi -Lateral Loans, etc.

S/N.	Accounting Policy
38.	**Capital Grants** These constitute owners contributions for capital development of PSE. They are usually funded from the capital budget as appropriated and from other public funds, e.g. funding to universities from Tertiary Education Trust Fund (TETFund). The amount outstanding is part of owners' equity
39.	**Reserves** Reserves are accumulated surplus/deficit, revaluation reserves, prior year adjustments, transitional reserves, etc. as reported by PSE in the Statement of Financial Position.
40.	**Statement of Cash flow** This statement is prepared using the direct method approach. The Cash flow statement consists of three (3) sections: a. **Operating activities section** includes cash received from all income sources of the Government and the cash payments made for the supply of goods and services b. **Investing activities section** includes those activities relating to the acquisition and disposal of non-current assets c. **Financing activities section** Financing activities section comprises the change in equity and debt capital structure of the Government
41.	**Statement of Changes in Net Assets/Equity** The statement is prepared to reconcile the changes in net assets from one period to another due to identified parameters.

Ahmed Idris, *FCNA*
Accountant-General of the Federation

AUDITOR-GENERAL FOR THE FEDERATION'S CERTIFICATE - Contd.

Report of the Auditor-General for the Federation
on the Consolidated Financial Statements for the year ended 31st December, 2018

Qualified Opinion
I have audited the Consolidated Financial Statements of the Federal Government of Nigeria (FGN) for the year ended 31st December, 2018. The Consolidated Financial Statements reproduced in this Report from page 32 to page 557 comprised of: Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets/Equity, Statement of Cash Flows, Comparism of Statement of Budget and Actual, and Notes to the Financial Statements, including a Statement of Accounting Policies. The audit also covered Statement of Responsibility for the Financial Statements by the Accountant-General of the Federation reproduced on page.....

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion Section of this report, the accompanying Consolidated Financial Statements present fairly, in all material respects, the financial position of the Federal Government of Nigeria as at 31st December, 2018 and of its financial performance and its cash flows for the year then ended in accordance with the International Public-Sector Accounting Standards (IPSAS), Accrual Basis.

Basis for Qualified Opinion
EXEMPTIONS TAKEN ON FIRST TIME ADOPTION OF IPSAS
The Federal Government has taken advantage of certain transitional exemptions available to first time adopters of IPSAS. The exemption allows first-time adopters three years to recognize specified assets and liabilities. As disclosed within the Statement of Accounting Policies, some existing assets acquired prior to 1st January, 2016 when the FGN adopted IPSAS accrual basis of accounting are yet to be valued and brought into the books. The exemptions in respect of accounting for revenues and assets affect the fair presentation of the Consolidated Financial Statements.

DEFICIENCIES IN THE CONSOLIDATION PROCESS
Deficiencies were noted in the process for consolidating the balances of Ministries, Departments and Agencies (MDAs) into one economic entity. For instance, Trial Balances of MDAs were consolidated rather than their stand-alone audited financial statements. Also, there were unexplained material discrepancies in the accounting records.

The consolidation boundary, in terms of MDAs, for the FGN's financial statements need also to be adequately defined.

Responsibility for the Consolidated Financial Statements
In accordance with the provisions of the Finance (Control and Management) Act, Cap F26 LFN 2004 and Section 49 of the Fiscal Responsibility Act of 2007, the Accountant-General of the Federation (AGF) is responsible for the preparation and presentation of

the Consolidated Financial Statements of the Federal Government of Nigeria, in accordance with the IPSAS. The AGF has thus prepared and submitted to me for audit the Consolidated Financial Statements as reproduced in Section 4 of my report, in accordance with Section 24 of Finance (Control and Management) Act and Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

Auditor's responsibility

My responsibility is to express an opinion on the Consolidated Financial Statements based on the audit. I conducted my audit ¡n accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Those standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatements.

An audit involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes an evaluation of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as of the overall presentation of the financial statements.

I have obtained sufficient information and audit evidence that I considered as appropriate to provide a basis for my audit opinion.

Report on other legal and regulatory requirements

Furthermore, other than the matters stated within the basis for my opinion, the transactions of the Federal Government of Nigeria for the year ended 31st December, 2018 that have come to my notice or that I have tested as part of my audit, have in all significant respect, been carried out in accordance with relevant Laws and Financial Regulations 2009.

Aghughu, Adolphus A. JP, FCNA, FCTI
Auditor-General for the Federation
25th March, 2021

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2018

	Notes	Actual 2018 ₦ Billion A	Previous Year Actual (2017) ₦
REVENUE			
Government Share of FAAC (Statutory Revenue)	1	3,262.50	2,386.02
Government Share of VAT	2	146.52	130.05
Tax Revenue	3	-	
Non-Tax Revenue	4	328.27	446.97
Investment Income	5	146.64	168.53
Interest Earned	6	5.54	3.55
Aid & Grants	7	219.56	9.03
	8	11.83	-
Other Revenues	9	3,840.75	0.07
Transfer from other Government Entities	10	-	-
Other Funds	10A	983.83	473.42
Total Revenue (a)		**8,945.45**	**3,617.65**
EXPENDITURE			
Salaries & Wages	11	2,690.45	3,327.83
social Benefits	12	229.14	59.65
Overhead Cost	13	947.19	435.71
Grants & Contributions	14	150.65	57.62
Subsidies	15	12.21	6.20
Depreciation Charges	16	675.52	215.60
Impairment Charges	17	-	0.04
Amortization Charges	18	73.07	12.39
Bad Debts Charges	19	-	
Public Debt Charges	20	12.02	1,450.12
Transfer to other Government Entities	21	3,627.25	359.00
Total Expenditure (b)		**8,417.50**	**5,924.16**
Surplus/(Deficit) from Operating Activities for the Period c=(a-b)		**527.94**	**(2,306.51)**
Gain/ Loss on Disposal of Asset	22	(0.64)	0.03
Gain/(Loss) on Foreign Exchange Transaction	23	(53.96)	126.42
Share of Surplus/(Deficit) in Associates & Joint Ventures	24		
Total Non-Operating Revenue/(Expenses) (d)		**(54.59)**	**126.45**
Surplus/(Deficit) from Ordinary Activities e=(c+d)		**473.35**	**(2,180.06)**
Minority Interest Share of Surplus/ (Deficit) (f)	25	-	
Net Surplus/ (Deficit) for the Period g=(e-f)		**473.35**	**(2,180.06)**

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2018

	Notes	2018 ₦ Billion	2018 ₦ Billion	2017 ₦ Billion	2017 ₦ Billion
ASSETS					
Current Assets					
Cash and Cash Equivalents	26	(1,112.46)		(400.34)	
Receivables	27	250.75		149.06	
Prepayments	28	11.72		6.60	
Inventories	29	44.61		84.77	
Total Current Assets (A)		**(805.39)**	**(805.39)**	**(159.91)**	**(159.91)**
Non-Current Assets					
Long Term Loans	30	14.97		0.97	
Investments	31	1,429.05		1,306.32	
Property, Plant & Equipment	32	2,633.98		1,451.16	
Investment Property	33	21.48		8.61	
Intangible Assets	34	206.24		36.79	
Total Non-Current Assets (B)		**4,305.72**	**4,305.72**	**2,803.85**	**2,803.85**
Total Assets (C=A + B)			**3,500.34**		**2,643.94**
LIABILITIES					
Current Liabilities					
Deposits	35	10.99		3.08	
Short Term Loans & Debts	36	3,978.57		4,783.71	
Unremitted Deductions	37	6.03		5.55	
Payables	38	268.07		267.76	
Short Term Provisions	39	-			
Current Portion of Borrowings	40	0.01		8.37	
Total Current Liabilities (D)		**4,263.67**	**4,263.67**	**5,068.48**	**5,068.48**
Non-Current Liabilities					
Public Funds	41	1,505.48		1,090.04	
Long Term Provisions	42	469.03		179.89	
Long Term Borrowings	43	16,184.24		13,243.48	
Total Non-Current Liabilities (E)		**18,158.75**	**18,158.75**	**14,513.42**	**14,513.42**
Total Liabilities (F=D+E)			**22,422.42**		**19,581.90**
Net Assets (G=C-F)			**(18,922.08)**		**(16,937.96)**
NET ASSETS/EQUITY					
Capital Grant	44	3,747.97		1,894.03	
Reserves	45	(23,143.41)		(19,022.00)	
Surpluses/(Deficits)		473.35		190.01	
Minority Interest		-			
Total Net Assets/Equity (H=G)		**(18,922.08)**	**(18,922.08)**	**(16,937.96)**	**(16,937.96)**

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2018

Description	Notes	2018		2017	
		₦ Billion	₦ Billion	₦ Billion	₦ Billion
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)		3,262.50		2,386.02	
Government Share of VAT		146.52		130.05	
Tax Revenue		0.00		-	
Non-Tax Revenue		328.27		446.94	
Investment Income		146.64		168.51	
Interest Earned		5.54		3.55	
Aid & Grants		219.56		9.03	
Debt Forgiveness		11.83		-	
Other Revenue		3,840.75		0.07	
Transfer from other Government Entities		-		-	
Other Funds		983.83		473.42	
Total Inflow from Operating Activities (A)		**8,945.45**	**8,945.45**	**3,617.60**	**3,617.60**
Outflows					
Salaries & Wages		2,690.45		3,327.83	
Social Benefits		229.14		59.65	
Overhead Cost		947.19		435.71	
Grants & Contributions		150.65		57.62	
Subsidies		12.21		6.20	
Transfer to other Government Entities		3,627.25		359.00	
Finance Cost		12.02		1,450.12	
Total Outflow from Operating Activities (B)		**7,668.91**	**7,668.91**	**5,696.13**	**5,696.13**
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)	1		**1,276.54**	**11,392.25**	**(2,078.52)**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from Sale of PPE				0.03	
Proceeds from Sales of Investment Property				-	
Proceeds from Sale of Intangible Assets				-	
Proceeds from Sale of Investment					
Dividends Received				0.02	
Purchase/Construction of PPE		1,773.06		875.07	
Purchase/Construction of Investment Property		13.32		2.45	
Purchase of Intangible Assets		243.77		5.15	
Acquisition of Investments		4.91		0.18	
Net Cash Flow from Investing Activites		**2,035.06**	**-**	**882.89**	**-**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		1,853.95		868.24	
Proceeds from Borrowings		2,163.07		3,623.90	
Repayment of Borrowings		(197.52)		(84.98)	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities		**3,819.50**	**3,819.50**	**4,407.16**	**4,407.16**
Net Cash Flow from all Activities			**5,096.04**		**2,328.64**
Cash & Its Equivalent as at 1/1/2017		**(400.34)**		**(152.74)**	
Cash & Its Equivalent as at 31/12/2018	2	**(1,112.46)**		**(400.34)**	

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2018

Description	Notes	2018		2017	
		₦ Billion	₦ Billion	₦ Billion	₦ Billion
Notes: 1					
RECONCILIATION:					
Surplus/ (Deficit) per Statement of Performance		473.35		(2,180.06)	
Add Back Non-Cash Movement Items:					
Depreciation Charges	16	675.52		215.60	
Amortization Charges	17	73.07		12.39	
Impairment Charges	18	-		0.04	
Debt Forgiveness	19	-			
Net Movement in Current Assets/Liabilities.		1,221.95	1,221.95	(1,952.03)	(1,952.03)
Net Movement in Inventories		40.16		(49.00)	
Net Movement in Receivables		(101.69)		(55.58)	
Net Movement in Payables		(0.31)		(67.80)	
Net Cash Flow from Operating Activities		(61.83)	(61.83)	(172.37)	(172.37)
Note: 2					
Cash & its equivalent as at 31/12/2016					
Cash Balances					
Bank Balances		(1,112.46)	(1,112.46)	(400.34)	(400.34)
Certificate of Deposits					

FEDERAL GOVERNMENT OF NIGERIA
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

	Note	Capital Grant ₦ Billion	Revaluation Reserve ₦ Billion	Exchange Translation Reserve ₦ Billion	Accummulated Surpluses/ (Deficits) ₦ Billion	Total ₦ Billion
Balance as at 1st January 2018		1,894.03			(18,831.99)	(16,937.96)
Changes in Accounting Policy						-
Restated Balance		1,894.03	-	-	(18,831.99)	(16,937.96)
Surplus on Revaluation of Properties						-
Deficit on Revaluation of Investments			-	-		
Net Changes in Reserve during the year					(4,311.42)	(4,311.42)
For the period		1,853.95	-	-	473.35	2,327.30
Deficit on Revaluation of Property						-
Surplus on Revaluation of Investments						-
Net gains and Losses not Recognised in the						
Statement of Financial Performance						-
Net deficit for the Period			-	-	-	-
Balance at 31 December 2018		3,747.97	-	-	(22,670.06)	(18,922.08)

NOTE:

1. The Statement is to be prepared off the system

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2018

DESCRIPTION	ACTUAL 2018 ₦ Billion A	FINAL BUDGET 2018 ₦ Billion B(=D)	SUPPLIMENTARY BUDGET 2018 ₦ Billion C	INITIAL BUDGET 2018 ₦ Billion D	VARIANCE ON FINAL BUDGET ₦ Billion E(B-A)
REVENUE					
Government Share of FAAC (Statutory Revenue)	3,262.50	2,201.54		2,201.54	(1,060.96)
Government Share of VAT	146.52	198.24		198.24	51.73
Tax Revenue	0.00	-		-	(0.00)
Non-Tax Revenue	328.27	1,093.15		1,093.15	764.88
Investment Income	146.64	1,401.60		1,401.60	1,254.96
Interest Earned	5.54	8.52		8.52	2.98
Aid & Grants	219.56	-		-	(219.56)
Debt Forgiveness	11.83	-		-	(11.83)
Other Revenues	3,840.75	-		-	(3,840.75)
Transfer from other Government Entities	-	-		-	-
Other Funds	983.83	-		-	(983.83)
Total Revenue (a)	**8,945.45**	**4,903.05**	-	**4,903.05**	**(4,042.40)**
EXPENDITURE					
Salaries & Wages	2,690.45	2,786.73		2,786.73	96.29
Social Benefits	229.14	-		-	(229.14)
Overhead Cost	947.19	3,360.45		3,360.45	2,413.26
Grants & Contributions	150.65	-		-	(150.65)
Subsidies	12.21	-		-	(12.21)
Depreciation Charges	675.52	-		-	(675.52)
Impairment Charges	-	-		-	-
Amortization Charges	73.07	-		-	(73.07)
Bad Debts Charges	-	-		-	-
Public Debt Charges	12.02	-		-	(12.02)
Transfer to other Government Entities	3,627.25	-		-	(3,627.25)
Total Expenditure (b)	**8,417.50**	**6,147.18**	-	**6,147.18**	**(2,270.32)**

DESCRIPTION	ACTUAL 2018 ₦ Billion A	FINAL BUDGET 2018 ₦ Billion B(+D)	SUPPLIMENTARY BUDGET 2018 ₦ Billion C	INITIAL BUDGET 2018 ₦ Billion D	VARIANCE ON FINAL BUDGET ₦ Billion E(B-A)
CAPITAL EXPENDITURE BASED ON SECTORS					
Adminstrative Sector	402.56	428.39		428.39	25.83
Economic Sector	1,317.74	2,139.07		2,139.07	821.33
Law and Justice Sector	117.66	40.84		40.84	(76.82)
Regional Sector	32.06	90.38		90.38	58.32
Social Sector	160.13	225.82		225.82	65.69
Total Capital Expenditure = C	**2,030.15**	**2,924.50**	-	**2,924.50**	**894.35**
	-	-		-	-
Total Expenditure: d=b+c	**10,447.65**	**9,071.68**	-	**9,071.68**	-
	-	-		-	-
Budget Surplus/(Deficit)	**(1,502.20)**	**(4,168.63)**	-	**(4,168.63)**	-

Ahmed Idris, FCNA
Accountant - General of The Fedration

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Notes to the Financial Statements

NOTE:

A. REVENUE TO FEDERAL GOVERNMENT OF NIGERIA

Revenue consists of all gross receipts that accrued to the FGN from its share of statutory Allocation from the Federation Account (48.5 per cent), Share of VAT Distributable Pool Accounts and Other Independent Generated Revenue. This includes Operating Surplus from GBE and revenue generated by Agencies of the FGN in line with the enabling laws.

- **Government Share of FAAC /Statutory Revenue (Refer to Note1):**
  is the largest and dependable source of revenue to the Federal Government of Nigeria and refers to the 48.5 per cent Share of Federation Account distribution. It includes cost of collection received by DPR and NCS.
- **Government Share of VAT (Refer to Note 2):**
  this is the FGN 14 per cent share of VAT after deducting the 1 per cent from the 15 per cent due to FCT including cost of collection received by FIRS. It also refers to the share of 5 % tax on consumption collected by the FIRS on behalf of the three tiers of government.
- **Tax Revenue (Refer to Note 3):**
  is Paye/PIT paid by FCT
- **Non-Tax Revenue (Refer to Note 4):**
  Includes revenue from Licenses, Mining Rents, Royalties, Fines - General, Sales – General, Earnings –General, Rent on Government Buildings, Rent on Land & Others and Re-Imbursement – General that were generated by MDA as IGR.
- **Investment Income (Refer to Note 5):**
  these are Operating Surplus, Dividends and other income from the Government investment activities. It includes equity and corporate entities or companies distributions received by the FGN.
- **Interest Earned (Refer to Note 6):**
  This are Interest earned on deposit outside the TSA and also refers to income accrued on financial assets such as deposits, securities other than shares, loans and accounts receivable.
- **Aid & Grants (Note 7):**
  These are Aid and Grants received as income by the benefitting MDAs. They also refer to the various domestic and foreign Aid and Grants received.
- **Debt Forgiveness/Other Capital Receipts to CDF (Note 8):**
  Other Capital receipts are inflows into all other Funds; Examples are TETFUND, Rice levy. Etc.
- **Other Revenues (Note 9):**
  is unspecified revenue that accrued to the government. It includes transaction revenue not categorized elsewhere.

FEDERAL GOVERNMENT SHARE OF FAAC

SECTOR	FEDERAL GOVERNMENT SHARE OF FAAC	TOTAL
ECONOMIC SECTOR		
CONSOLIDATED REVENUE FUND	3,262,498,628,740.43	3,262,498,628,740.43
GRAND-TOTAL	3,262,498,628,740.43	3,262,498,628,740.43
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**3,262.50**	**3,262.50**

NOTE 1:
DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2018

	2018								2017						
DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	Additional Distribution of ₦11.269Billion from NNPC	Exchange Gain Allocation	Distribution of ₦16.055b from FOREX Equalisation	Distribution of ₦14.712b from FOREX Equalisation	Distribution of ₦1.938B Excess Bank Charges	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	EXCHANGE GAIN	EXCESS PPT	DISTRIBUTION OF $ 150 Mill. & EXCESS BANK CHARGES RECOVERED/SOLID MINERAL	NNPC REFUND TO FG	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
January	215,781,192,618.48	15,782,169,802.59			6,774,480,156.27	6,208,118,571.62	940,264,510.47	245,486,225,659.43	88,254,249,288.62	9,115,053,778.44	22,843,200,735.56	18,142,801,268.79		5,828,095,806.70	144,183,410,878.11
February	210,431,541,005.33	19,148,029,839.79						229,579,570,845.12	107,051,448,070.13	15,561,784,902.92	20,795,275,093.30	25,675,657,500.00		5,828,095,806.70	174,922,261,373.04
March	217,994,516,016.78	19,148,925,368.32					317,431,755.92	237,460,873,141.02	92,689,929,584.40	15,561,784,902.92	17,238,972,890.11	25,696,754,999.70		5,828,095,806.70	157,015,538,183.83
April	185,596,694,465.66	19,148,925,368.32	4,755,099,620.92		26,363,834,166.01			235,884,553,620.91	110,113,891,618.59	15,561,784,902.92	28,732,064,717.28	9,392,389,962.35		5,828,095,806.70	169,628,227,007.85
May	235,240,453,486.88	19,148,925,368.32					203,155,548.99	254,592,534,404.19	99,007,287,361.56	15,561,784,902.92	16,481,410,686.19	8,618,307,652.50			139,668,790,603.17
June	228,294,799,542.87	19,148,925,368.32						247,443,724,911.19	120,402,350,981.04	15,561,784,902.92	28,301,549,961.76				164,265,685,845.72
July	238,342,687,761.74	19,148,925,368.32			17,657,880,749.43		3,550,299,811.96	278,699,793,691.45	237,519,086,249.18	15,561,784,902.92					253,080,871,152.10
August	216,067,912,662.65	32,346,490,344.08	5,063,400,000.00		10,560,303,434.28			264,038,106,441.01	151,271,748,356.05	15,782,169,802.59					167,053,918,158.64
September	220,730,833,115.39	32,346,490,344.08		69,156,358.39				253,146,479,817.86	224,147,848,935.74	15,782,169,802.59					239,930,018,738.33
October	210,109,290,446.75	32,346,490,344.08		117,291,624.04	21,097,499,999.99		2,135,332,356.11	265,805,904,770.97	166,556,599,465.81	15,782,169,802.59			22,312,245,165.64		204,651,014,434.04
November	229,483,346,726.95	32,346,490,344.08		342,172,777.56				262,172,009,848.59	160,480,236,781.07	15,782,169,802.59			457,737,218.55	12,658,500,000.00	189,378,643,802.21
December	226,276,283,328.97	32,346,490,344.08		460,589,838.92	29,536,500,000.00			288,619,863,511.96	212,748,785,616.20	15,782,169,802.59					228,530,955,418.79
SUB-TOTAL	**2,634,349,551,178.45**	**292,407,278,204.38**	**9,818,499,620.92**	**989,210,598.92**	**112,010,498,505.98**	**6,208,118,571.62**	**7,146,483,983.45**	**3,062,929,640,663.72**	**1,770,253,462,308.40**	**181,396,622,208.91**	**134,392,474,084.20**	**87,525,911,383.34**	**22,769,982,384.19**	**35,970,883,226.80**	**2,232,309,335,595.84**
SUB-TOTAL (APPROX. TO ₦ BILLION)	**2,634.35**	**292.41**	**9.82**	**0.99**	**112.01**	**6.21**	**7.15**	**3,062.93**	**1,770.25**	**181.40**	**134.39**	**87.53**	**22.77**	**35.97**	**2,232.31**

****** Distribution of $150 Million & Excess Bank Cahrges Recovered/Solid Mineral to read: ₦50 billion Forex equalization/Excess Bank charges**

NOTE 1:

B. DETAILS OF 7%/4%/4% COST OF COLLECTIONS BY NIGERIA CUSTOMS SERVICE (NCS). FEDERAL INLAND REVENUE SERVICE (FIRS) AND DEPARTMENT OF PEROLEUM RESOURCES (DPR) IN THE YEAR 2018

DETAILS/ MONTH	RECEIPT FROM FAAC BY NCS	VAT	RECEIPT FROM FAAC BY FIRS	VAT	RECEIPT FROM FAAC BY DPR	VAT		TOTAL	RECEIPT FROM FAAC BY NCS	RECEIPT FROM FAAC BY FIRS	RECEIPT FROM FAAC BY DPR	TOTAL
	₦	₦	₦	₦	₦	₦		₦	₦	₦	₦	₦
January	3,638,296,721.61	486,156,397.42	4,567,841,264.41	2,872,398,202.95	3,104,679,078.04			14,669,371,664.43				-
February	4,086,424,107.61	522,621,369.63	2,949,385,833.07	3,343,237,483.41	4,469,875,609.01			15,371,544,402.73				-
March	3,364,341,982.42	456,856,907.24	2,517,101,384.09	3,121,024,708.20	2,965,035,262.72			12,424,360,244.67				-
April	3,667,895,515.92	473,428,297.30	2,623,883,392.29	2,874,582,276.53	3,672,425,803.46			13,312,215,285.52				-
May	4,091,885,752.39	517,359,337.77	5,715,365,585.16	2,957,697,949.11	4,061,015,429.91			17,343,324,054.34				-
June	4,105,945,142.19	520,397,266.46	4,186,340,098.18	3,216,534,977.51	3,917,997,530.68			15,947,215,015.02				-
July	4,301,352,403.59	517,380,367.75	9,309,056,944.14	2,896,323,868.31	5,422,718,239.39			22,446,831,823.18				-
August	3,905,329,296.76	515,748,917.84	6,641,449,184.34	2,676,523,290.88	5,269,297,702.68			19,008,348,392.50				-
September	4,466,712,247.01	776,981,128.91	4,481,716,628.31	3,804,712,588.56	3,340,908,914.02			16,871,031,506.81				-
October	4,355,185,370.41	321,571,075.29	3,762,446,764.60	2,864,626,042.16	4,287,923,189.22			15,571,752,441.68				-
November	4,692,008,794.73	326,900,066.56	3,699,265,388.41	3,899,966,025.65	5,817,943,318.35			18,416,083,593.70				-
December	4,698,904,548.19	326,309,346.89	6,275,812,811.00	3,376,842,134.00	3,529,040,812.05			18,186,909,652.13	43,927,275,411.46	85,231,900,250.95	24,553,641,884.44	153,712,817,546.85
SUB-TOTAL	**49,374,281,882.83**	**5,701,710,479.06**	**56,729,665,278.00**	**37,904,469,547.27**	**49,858,860,889.55**	-	-	**199,568,968,076.71**	**43,927,275,411.46**	**85,231,900,250.95**	**24,553,641,884.44**	**153,712,817,546.85**
SUB-TOTAL (APPROX. TO ₦ BILLION)	**49.37**	**5.70**	**56.73**	**37.90**	**49.86**			**199.57**	**43.93**	**85.23**	**24.55**	**153.71**

NOTE 2:
DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX FROM THE FEDERATION ACCOUNTS IN THE YEAR 2018

DETAILS/ MONTH	2018	2017
	TOTAL ₦	TOTAL ₦
January	11,284,743,457.25	10,654,380,345.92
February	12,989,285,746.21	9,881,304,929.16
March	12,021,682,227.89	9,301,500,074.92
April	11,249,315,528.05	10,570,729,023.84
May	11,676,192,483.92	11,380,133,547.09
June	12,556,092,339.72	10,749,985,708.40
July	11,470,046,233.16	10,973,047,284.61
August	10,726,034,621.30	10,823,703,798.42
September	15,394,490,890.70	11,654,116,072.84
October	10,638,422,314.64	11,197,536,738.72
November	14,135,070,069.81	12,057,486,641.33
December	12,375,388,975.78	10,809,338,695.33
TOTAL	**146,516,764,888.44**	**130,053,262,860.59**
TOTAL (APPROX. TO ₦ BILLION)	**146.52**	**130.05**
T.B	**146.52**	**-**

As provided for by The Constitution of the Federal Republic of Nigeria and other relvant Statues, the balance of Revenue in the Value Added Tax Account is shared among the three tiers of Government. The share of the Federal Government is credited into the Consolidated Revenue Fund (CRF).

NOTE 4:
NON-TAX REVENUE

MDA	LICENCES - GENERAL N	MINING RENTS N	ROYALTIES N	FEES - GENERAL N	FINES - GENERAL N	SALES - GENERAL N	EARNINGS - GENERAL N	RENT ON GOVERNMENT N	RENT ON LAND & OTHERS - GENERAL N	RE-IMBURSEMENT N	TOTAL N
ADMINISTRATIVE SECTOR											
NIGERIA IMMIGRATION SERVICE	-	-	-	17,403,476,925.03	-	19,348,100.71	-	-	-	-	17,422,825,025.74
FEDERAL ROAD SAFETY COMMISSION	3,735,476,298.00	-	-	1,726,710,002.00	2,889,388,293.44	2,564,780.00	115,164,817.00	-	-	-	8,469,284,190.44
NIGERIA CHRISTIAN PILGRIM COMMISSION	-	-	-	5,190,297,702.78	-	-	-	-	-	-	5,190,297,702.78
FEDERAL MINISTRY OF INTERIOR - HQTRS	-	-	-	506,382,523.50	120,000.00	4,120,984,238.00	-	-	-	-	4,627,486,761.50
FEDERAL GOVT STAFF HOUSING LOANS BOARD	-	-	-	-	-	4,582,000.00	-	3,209,515,114.04	-	-	3,214,097,114.04
NIGERIAN TELEVISION AUTHORITY	-	-	-	457,500.00	-	-	2,977,322,980.23	-	-	-	2,977,780,480.23
NATIONAL BROADCASTING COMMISION	1,895,945,681.38	-	-	12,686,050.00	-	492,100.00	-	-	-	-	1,909,123,831.38
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	-	-	-	-	-	-	1,175,550,135.81	20,000,000.00	-	-	1,195,550,135.81
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,154,280,365.83	-	-	-	-	-	-	-	-	-	1,154,280,365.83
NIGERIA COMMUNICATION SATELLITE	-	-	-	2,849,173.00	-	-	966,913,124.72	-	-	-	969,762,297.72
NIPOST	-	-	-	398,241,693.59	1,739,313.98	39,832,164.68	136,939,738.93	173,095,932.47	-	-	749,848,843.65
FEDERAL RADIO CORPORATION OF NIGERIA	-	-	-	-	-	12,990.00	697,105,715.22	-	8,020,000.00	-	705,138,705.22
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	-	530,097,802.50	-	105,620,423.49	-	-	-	-	-	-	635,718,225.99
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	42,986,000.00	533,874,433.38	-	-	-	21,681,689.24	-	-	-	-	598,542,122.62
NIPSS, KURU	-	-	-	269,985,000.00	-	4,131,372.00	35,172,037.00	-	-	-	309,288,409.00
PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	-	-	8,963,166.10	-	-	275,000.00	245,100,224.50	4,942,000.00	-	259,281,291.00
NATIONAL IDENTITY MANAGEMENT COMMISSION	-	-	-	166,251,576.12	-	-	-	-	-	-	166,251,576.12
NEWS AGENCY OF NIGERIA	-	-	-	-	-	-	144,317,553.40	-	-	-	144,317,553.40
NIGERIAN NAVY	-	-	-	3,073,000.00	-	121,311,233.00	-	-	-	-	124,384,233.00
INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	-	-	8,783,335.33	-	108,297,917.00	-	-	-	-	117,081,252.33
NATIONAL THEATRE	-	-	-	480,000.00	-	-	27,441,942.50	68,789,842.50	-	-	96,711,785.00
FOREIGN MISSION: CANBERRA	-	-	-	-	92,723,939.39	-	-	-	-	-	92,723,939.39
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-	-	-	85,813,851.00	-	4,107,250.00	-	1,365,000.00	-	-	91,286,101.00
FEDERAL MINISTRY OF INFORMATION - HQTRS	-	-	-	46,074,394.53	-	30,990,093.33	-	850,000.00	-	-	77,914,487.86
NIGERIAN PRISON SERVICE	-	-	-	22,755,894.00	-	3,166,408.75	35,631,979.00	-	-	-	61,554,281.75
NATIONAL MERIT AWARD	-	-	-	40,000.00	-	-	-	54,820,146.00	-	-	54,860,146.00
NIGERIAN FILM CORPORATION	-	-	-	51,034,407.14	-	-	-	1,850,000.00	-	-	52,884,407.14
NATIONAL ASSEMBLY COMMISSION	-	-	-	9,980,000.00	-	7,496,000.00	-	16,875,075.32	-	-	34,351,075.32
NIGERIA POLICE ACADEMY WUDIL, KANO	-	-	-	482,796.50	-	27,340,416.00	-	103,166.65	-	-	27,926,379.15
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	-	-	-	26,154,780.00	-	-	-	-	-	-	26,154,780.00
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	-	-	-	21,437,000.00	-	332,500.00	-	-	-	-	21,769,500.00
NATIONAL FILM AND VIDEO CENSOR BOARD	-	-	-	18,473,471.70	-	-	-	-	-	-	18,473,471.70
FOREIGN MISSION: BUDAPEST	-	-	-	17,018,761.04	-	-	-	-	-	-	17,018,761.04
FOREIGN MISSION: VIENNA	-	-	-	16,190,224.87	-	-	-	-	-	-	16,190,224.87
FEDERAL FIRE SERVICE	-	-	-	15,678,167.50	-	-	-	-	-	-	15,678,167.50
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	-	14,491,116.72	-	-	-	-	-	-	14,491,116.72
FOREIGN MISSION: WASHINGTON	-	-	-	12,828,787.89	-	121,212.12	454,545.45	-	-	-	13,404,545.46
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	-	-	-	330,000.00	-	-	7,355,552.38	-	4,239,285.00	-	11,924,837.38
FOREIGN MISSION: ADDIS ABABA	-	-	-	11,069,972.27	-	572,402.12	-	-	-	-	11,642,374.39
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	-	-	-	9,549,113.85	2,400.00	-	1,700,000.00	-	-	-	11,251,513.85
BUREAU OF PUBLIC PROCUREMENT (BPP)	-	-	-	-	-	11,169,145.35	-	-	-	-	11,169,145.35
FOREIGN MISSION: ACCRA	-	-	-	8,460,245.86	-	-	-	-	-	-	8,460,245.86
FOREIGN MISSION: YADUNDE	-	7,731.96	-	7,004,837.29	1,090,139.76	128,170.17	-	-	-	-	8,170,879.18
FOREIGN MISSION: DUBAI TRADE MISSIONS	-	-	-	7,771,396.62	-	-	-	-	-	-	7,771,396.62
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	-	-	-	7,387,602.00	-	319,500.00	-	-	-	-	7,707,102.00
FEDERAL CHARACTER COMMISSION	-	-	-	457,000.00	-	2,893,750.00	4,153,350.00	-	-	-	7,404,100.00
FOREIGN MISSION: NEW YORK (CG)	-	-	-	7,192,424.23	-	-	-	-	-	-	7,192,424.23
NATIONAL HAJJ COMMISSION OF NIGERIA	-	-	-	120,000.00	-	5,294,443.31	-	-	254,772.16	457,700.00	6,126,915.47
FOREIGN MISSION: ANKARA	-	-	-	4,229,830.32	-	-	-	-	-	-	4,229,830.32
FOREIGN MISSION: ABIDJAN	-	-	-	4,168,519.69	-	-	-	-	-	-	4,168,519.69
NIGERIAN TOURISM DEVELOPMENT CORPORATION	-	-	-	1,730,000.00	-	75,000.00	1,193,000.00	925,000.00	-	-	3,923,000.00
PUBLIC COMPLAINTS COMMISSION	-	-	-	1,130,410.00	-	2,755,000.00	-	-	-	-	3,885,410.00
BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	-	3,237,315.00	-	-	-	-	-	-	3,237,315.00
POLICE FORMATION & COMMAND HQTRS	-	-	-	2,608,723.85	2,000.00	161,700.00	-	-	-	-	2,772,423.85
FOREIGN MISSION: WARSAW	-	-	-	2,025,643.23	-	-	-	-	-	-	2,025,643.23
STATE HOUSE - HQTRS	-	-	-	21,500.00	656,399.98	194,000.00	1,150,750.00	-	-	-	2,023,049.98

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL ₦	MINING RENTS ₦	ROYALTIES ₦	FEES - GENERAL ₦	FINES - GENERAL ₦	SALES - GENERAL ₦	EARNINGS - GENERAL ₦	RENT ON GOVERNMENT ₦	RENT ON LAND & OTHERS - GENERAL ₦	RE-IMBURSEMENT ₦	TOTAL ₦
ADMINISTRATIVE SECTOR											
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	-	-	-	891,486.00	-	735,062.50	-	-	-	-	1,626,548.50
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	-	-	1,230,000.00	-	-	-	-	-	-	1,230,000.00
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	-	-	-	-	-	1,125,757.75	-	-	-	-	1,125,757.75
VOICE OF NIGERIA	-	-	-	883,515.08	-	-	-	-	-	-	883,515.08
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	-	-	780,000.00	-	-	-	-	-	-	780,000.00
NATIONAL WAR MUSEUM - UMUAHIA	-	-	-	-	-	-	701,630.00	-	-	-	701,630.00
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	-	-	-	510,000.00	-	-	-	-	-	-	510,000.00
CODE OF CONDUCT TRIBUNAL	-	-	-	436,000.00	-	-	-	-	-	-	436,000.00
NIGERIA PRESS COUNCIL	-	-	-	370,100.00	-	-	-	-	-	-	370,100.00
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	-	-	-	130,000.00	-	-	-	-	-	-	130,000.00
NATIONAL TROUPE OF NIGERIA	-	-	-	80,000.00	-	-	-	-	-	-	80,000.00
AUDITOR GENERAL FOR THE FEDERATION	-	-	-	60,001.05	-	-	-	-	-	-	60,001.05
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	-	-	-	-	-	-	12,000.00	-	-	-	12,000.00
FEDERAL MINISTRY OF POLICE AFFAIRS	-	-	-	1,000.00	-	-	-	-	-	-	1,000.00
ECONOMIC SECTOR											
TRANSMISSION COMPANY OF NIGERIA	-	-	-	5,926,084.43	-	-	##########	-	-	-	40,844,961,313.33
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	-	-	##########	11,680,000.00	-	3,015,000.00	4,833,684,959.15	-	25,000.00	-	11,564,828,613.80
STANDARD ORGANIZATION OF NIGERIA	-	-	-	6,765,798,458.70	7,221,785.15	28,701,827.47	516,814,806.39	-	-	260,057.50	7,318,736,927.21
NIGERIAN ELECTRICITY REGULATORY COMMISSION	-	-	-	5,994,532,000.00	-	-	-	-	-	-	5,994,532,000.00
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	-	-	-	5,940,987,733.75	-	-	-	-	-	-	5,940,987,733.75
NIGERIAN METEOROLOGICAL AGENCY	-	-	-	3,847,204,418.33	-	45,422,660.00	199,854,527.29	-	-	-	4,092,481,605.62
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	269,172,877.12	574,817,348.55	-	2,353,485,735.14	-	44,467.24	30,133,145.50	-	7,328,583.50	-	3,174,982,157.05
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	-	-	-	-	-	-	2,525,638,844.06	-	-	-	2,525,638,844.06
NIGERIAN RAILWAY CORPORATION	-	-	-	94,247,272.50	-	500,250.00	2,380,679,459.18	6,144,500.00	-	-	2,481,571,481.68
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	-	-	-	1,038,065,308.42	-	73,045,585.20	231,836,165.68	4,532,500.00	790,081,550.71	-	2,137,561,110.01
NIGERIA MINING CADASTRE OFFICE & CENTRES	-	##########	-	-	-	-	-	-	-	-	1,551,320,908.00
NATIONAL INLAND WATERWAYS AUTHORITY	977,643,244.83	-	-	35,622,438.48	-	-	344,164,409.30	-	113,834,116.89	-	1,471,264,209.50
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	-	1,022,546.50	-	1,172,983,069.99	-	20,000.00	-	-	-	-	1,174,025,616.49
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	-	-	-	611,154,411.56	-	5,430,296.13	479,606,404.02	2,556,900.96	-	-	1,098,748,012.73
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-	-	-	1,470,000.00	-	279,000.00	88,362,844.00	-	929,462,970.59	-	1,019,574,814.59
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	-	-	-	1,000,159,362.14	-	-	-	-	-	-	1,000,159,362.14
FEDERAL MINISTRY OF AGRICULTURE	185,365,205.00	-	-	127,444,146.14	-	139,119,846.85	-	-	502,473,500.93	-	954,402,698.92
NIGERIA NUCLEAR REGULATORY AUTHORITY	-	699,847,418.81	-	-	-	-	-	-	68,109,796.98	-	767,957,215.79
CENTRE FOR MANAGEMENT DEVELOPMENT	-	-	-	535,675,814.15	-	1,188,540.00	10,650.00	3,773,000.00	-	-	540,648,004.15
NIGERIA CUSTOMS SERVIVES	14,310.00	-	-	37,281,541.63	53,363.00	455,281,332.38	12,087,402.10	-	5,720,000.00	-	510,437,949.11
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	-	-	-	471,870,210.00	15,200,000.00	201,800.00	-	-	-	-	487,272,010.00
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	-	-	-	465,555,607.50	-	-	-	-	-	-	465,555,607.50
NATIONAL RURAL ELECTRIFICATION AGENCY	-	-	-	32,902,457.50	335,451,646.46	1,136,715.00	-	-	-	-	369,490,818.96
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,320,520.00	-	-	-	-	364,064,150.00	-	-	-	-	366,384,670.00
MARITIME ACADEMY, ORON	-	-	-	341,419,502.00	-	10,081,300.00	-	-	-	-	351,500,802.00
NIGERIA AGRICULTURAL QUARANTINE SERVICE	-	-	-	346,109,504.76	-	-	-	-	-	-	346,109,504.76
PETROLEUM TRAINING INSTITUTE	-	-	-	329,545,363.72	-	-	-	-	-	-	329,545,363.72
NATIONAL POWER TRAINING INSTITUTE	-	295,508,874.44	-	-	-	-	-	-	-	-	295,508,874.44
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	-	-	530,000.00	-	215,913,503.01	10,934,720.00	-	-	-	227,378,223.01
UPPER BENUE RBDA	-	-	-	6,816,041.24	-	201,963,695.25	2,000,000.00	-	-	-	210,779,736.49
CONSUMER PROTECTION COUNCIL	-	-	-	149,701,776.62	-	1,841,450.00	-	-	-	-	151,543,226.62
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	-	-	-	139,822,440.30	-	-	-	8,412,000.00	-	-	148,234,440.30
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	-	-	-	98,643,566.00	-	16,459,522.50	8,223,007.50	102,700.00	25,000.00	-	123,453,796.00
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	-	21,750,625.00	-	85,323,252.30	-	5,284,375.00	-	-	-	-	112,358,252.30
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	-	-	-	81,342.10	-	-	9,079,856.60	4,209,768.21	90,000,000.00	-	103,370,966.91

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL ₦	MINING RENTS ₦	ROYALTIES ₦	FEES - GENERAL ₦	FINES - GENERAL ₦	SALES - GENERAL ₦	EARNINGS - GENERAL ₦	RENT ON GOVERNMENT ₦	RENT ON LAND & OTHERS - GENERAL ₦	RE-IMBURSEMENT ₦	TOTAL ₦
ADMINISTRATIVE SECTOR											
VETERINARY COUNCIL OF NIGERIA	-	-	-	90,471,405.00	3,326,000.00	1,408,700.00	-	7,024,100.00	-	-	102,230,205.00
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	-	-	-	54,451,222.50	-	3,546,850.00	38,197,608.75	-	-	-	96,195,681.25
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	-	-	-	550,000.00	-	479,000.00	87,903,627.78	-	-	-	88,932,627.78
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	-	-	-	82,441,430.69	-	102,200.00	-	95,000.00	265,400.00	-	82,904,030.69
FEDERAL COLLEGE OF AGRICULTURE - AKURE	-	-	-	41,432,720.04	-	2,372,159.33	19,651,101.15	3,308,272.40	-	-	66,764,252.92
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	-	-	-	1,100,000.00	-	4,214,484.00	30,631,175.00	5,786,308.30	18,930,557.00	-	60,662,524.30
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	-	-	-	46,461,000.00	-	2,939,000.00	10,692,000.00	-	-	-	60,092,000.00
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	6,837,142.20	-	-	48,972,016.32	-	-	-	-	-	-	55,829,158.52
LOWER BENUE RBDA	-	-	-	13,863,831.50	-	39,805,269.00	68,000.00	29,000.00	1,221,500.00	-	54,987,600.50
FEDERAL ROAD MAINTENANCE AGENCY	-	-	-	52,805,000.00	-	496,041.67	-	-	-	-	53,301,041.67
COCOA RESEARCH INSTITUTE - IBADAN	-	-	-	-	-	35,155,949.98	-	16,019,088.22	-	-	51,175,038.20
NIGERIAN EXPORT PROMOTION COUNCIL	-	-	-	-	-	49,355,411.37	-	-	-	-	49,355,411.37
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	-	-	-	28,104,400.00	-	17,471,764.28	-	2,064,000.00	-	-	47,640,164.28
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	-	-	-	44,844,831.57	-	2,709,900.00	-	-	-	-	47,554,731.57
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	3,270,000.00	-	35,850,713.87	6,986,400.00	647,000.00	-	-	-	-	-	46,754,113.87
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	-	4,001,800.00	-	38,416,839.10	-	3,000,000.00	-	-	-	-	45,418,639.10
FOREIGN MISSION: NEPAD MISSION - PRETORIA	-	-	-	-	-	-	-	-	-	-	-
ANAMBRA/ IMO RBDA	-	-	-	24,478,882.50	-	16,461,500.00	1,843,220.45	1,282,200.00	-	-	44,065,802.95
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)				23,770,000.00		19,547,105.00					43,317,105.00
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	-	-	-	8,507,875.00	-	-	34,745,300.00	-	-	-	43,253,175.00
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	-	-	-	36,254,777.50	-	1,846,090.00	-	-	-	-	38,100,867.50
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	31,000,000.00	6,700,000.00	-	320,000.00	-	-	-	-	-	-	38,020,000.00
LOWER NIGER RBDA	-	-	-	24,099,200.00	-	260,000.00	9,106,116.90	1,241,435.00	2,766,000.00	-	37,472,751.90
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	-	-	-	31,575,749.87	-	845,908.35	833,300.00	189,200.00	-	-	33,444,158.22
CROSS RIVER RBDA	-	-	-	13,025,000.00	-	15,615,290.00	1,177,837.50	2,602,869.00	925,000.00	-	33,345,996.50
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	-	202,994.00	-	26,293,878.00	-	2,310,870.00	-	-	-	-	28,807,742.00
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-	-	-	3,680,000.00	-	-	3,445,311.76	-	17,332,785.00	-	24,458,096.76
SMEDAN - H/QTRS	-	-	-	23,630,000.00	-	-	-	-	-	-	23,630,000.00
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	-	-	-	5,295,000.00	-	582,000.00	14,322,739.90	1,388,000.00	-	-	21,587,739.90
NIGERIAN GEOLOGICAL SURVEY AGENCY.	-	-	-	430,615.00	-	10,644,000.00	10,039,978.00	-	107,086.69	-	21,221,679.69
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	19,158,542.60	-	732,988.48	-	-	-	-	-	-	-	19,891,531.08
FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	-	-	-	-	-	-	-	-	-	-	-
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	-	-	-	13,701,500.00	-	-	6,052,838.12	-	-	-	19,754,338.12
METALLURGICAL TRAINING INSTITUTE, ONITSHA	-	-	-	11,644,900.00	-	1,338,000.00	500,000.00	1,701,594.83	4,157,575.17	-	19,342,070.00
BENIN/ OWENA RBDA	-	-	-	10,985,000.00	-	4,786,366.00	1,360,000.00	12,000.00	1,302,000.00	-	18,445,366.00
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	-	-	-	16,108,983.62	-	1,526,000.00	622,500.00	-	-	-	18,257,483.62
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	-	-	-	2,914,379.72	-	6,907,500.00	7,849,802.33	-	-	-	17,671,682.05
UPPER NIGER RBDA	-	-	-	5,760,000.00	-	5,276,272.50	286,000.00	99,000.00	5,866,500.00	-	17,287,772.50
DEPARTMENT OF PETROLEUM RESOURCES	-	-	-	-	-	16,910,926.88	-	-	-	-	16,910,926.88
FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	-	-	-	-	-	-	-	-	-	-	-
NIGER DELTA RBDA	-	-	-	4,415,442.00	-	1,986,399.40	9,482,982.00	-	-	-	15,884,823.40
NATIONAL DIRECTORATE OF EMPLOYMENT	-	-	-	14,161,000.00	-	1,087,200.00	-	-	-	-	15,248,200.00
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	-	-	-	15,207,342.50	-	21,800.00	-	12,850.00	-	-	15,241,992.50
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	-	-	-	15,207,342.50	-	21,800.00	-	12,850.00	-	-	15,241,992.50
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	-	-	-	535,955.00	-	13,682,099.06	772,995.50	-	-	-	14,991,049.56
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	-	-	-	8,970,840.39	-	4,413,405.00	1,049,775.05	-	-	-	14,434,020.44

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL ₦	MINING RENTS ₦	ROYALTIES ₦	FEES - GENERAL ₦	FINES - GENERAL ₦	SALES - GENERAL ₦	EARNINGS - GENERAL ₦	RENT ON GOVERNMENT ₦	RENT ON LAND & OTHERS - GENERAL ₦	RE-IMBURSEMENT ₦	TOTAL ₦
ADMINISTRATIVE SECTOR											
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-	-	-	1,548,000.00	-	323,700.00	-	8,590,000.00	-	-	10,461,700.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	-	-	-	1,855,295.11	-	376,693.00	6,675,092.00	50,000.00	-	-	8,907,080.11
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	-	-	-	7,710,892.50	-	240,800.00	934,778.00	-	-	-	8,886,470.50
PERMANENT MISSION, ASACOF , CARACAS	-	-	-	-	-	-	-	-	-	-	-
ENERGY COMMISSION OF NIGERIA	-	-	-	8,830,000.00	-	-	-	-	-	-	8,830,000.00
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	-	-	-	8,614,200.00	-	-	-	-	-	-	8,614,200.00
INVESTMENT AND SECURITIES TRIBUNAL	-	-	-	7,297,007.00	-	-	-	-	-	-	7,297,007.00
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	-	-	-	6,107,706.39	-	579,000.00	-	-	-	-	6,686,706.39
OGUN/ OSUN RBDA	-	-	-	6,470,000.00	-	-	-	-	-	-	6,470,000.00
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	-	-	-	6,249,747.22	-	-	-	-	-	-	6,249,747.22
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	-	-	-	120,000.00	-	5,294,443.31	-	-	254,772.16	457,700.00	6,126,915.47
PROJECT DEVELOPMENT INSTITUTE - ENUGU	-	-	-	5,080,000.00	-	-	-	970,000.00	-	-	6,050,000.00
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	-	-	-	270,500.00	-	1,344,331.55	1,969,656.56	-	-	-	3,584,488.11
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	-	-	-	3,380,000.00	-	-	-	-	-	-	3,380,000.00
PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	-	-	-	-	-	-	-	-	-	-	-
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	650,000.00	-	99,000.00	497,123.57	1,584,336.94	-	-	-	-	-	2,830,460.51
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	-	-	-	1,519,000.00	-	705,000.00	-	-	86,416.07	-	2,310,416.07
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	-	-	1,235,321.00	-	94,000.00	883,000.00	-	-	-	2,212,321.00
CONSULAR MISSION MAROUA, CAMEROON	-	-	-	-	-	-	-	-	-	-	-
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	-	-	-	12,100.00	-	1,658,800.00	-	81,200.00	-	-	1,752,100.00
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-	-	-	1,581,130.00	-	-	-	-	150,000.00	-	1,731,130.00
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	-	-	-	1,180,000.00	-	-	-	500,000.00	-	-	1,680,000.00
FEDERAL INLAND REVENUE SERVICES	-	-	-	1,591,500.00	-	35,000.00	-	-	-	-	1,626,500.00
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	-	-	-	-	-	1,371,500.00	-	-	-	-	1,371,500.00
ACCIDENT INVESTIGATION BUREAU	-	-	-	51,000.00	-	1,297,500.00	-	-	-	-	1,348,500.00
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	-	-	-	770,000.00	-	1,888.91	575,500.00	-	-	-	1,347,388.91
NATIONAL PRODUCTIVITY CENTRE	-	-	-	662,000.00	-	-	300,000.00	-	-	-	962,000.00
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	-	-	-	940,000.00	-	-	-	-	-	-	940,000.00
NIGERIA HYDROLOGICAL SERVICE AGENCY	-	-	-	830,000.00	-	-	-	-	-	-	830,000.00
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	-	-	-	553,200.00	-	-	-	-	-	-	553,200.00
FEDERAL CO-OPERATIVE COLLEGE - OJI RIVER	-	-	-	114,100.00	-	-	-	375,000.00	-	-	489,100.00
NIGERIA COMMODITY EXCHANGE (NCX)	-	-	-	110,000.00	-	300,000.00	-	-	-	-	410,000.00
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	-	-	-	400,000.00	-	-	-	-	-	-	400,000.00
FPO PORT-HARCOURT	-	-	-	350,000.00	-	-	-	-	-	-	350,000.00
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	-	-	270,000.00	-	-	-	-	-	-	270,000.00
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	-	-	-	250,000.00	-	-	-	-	-	-	250,000.00
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	-	-	-	240,000.00	-	-	-	-	-	-	240,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	-	-	-	70,000.00	-	60,000.00	133,000.00	-	-	-	213,000.00
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	-	-	-	20,000.00	-	60,000.00	133,000.00	-	-	-	213,000.00
SOLID MINERAL DEVELOPMENT FUND OFFICE	-	-	-	200,000.00	-	-	-	-	-	-	200,000.00
FPO JALINGO	-	-	-	174,600.00	-	3,600.00	-	-	-	-	178,200.00
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	-	-	170,000.00	-	-	-	-	-	-	170,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	-	-	-	60,000.00	-	95,000.00	-	-	-	-	155,000.00
FEDERAL MINISTRY OF FINANCE - HQTRS	-	-	-	-	-	140,400.00	-	-	-	-	140,400.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	-	-	-	5,000.00	-	100,000.00	-	-	-	-	105,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	-	-	-	70,000.00	-	35,000.00	-	-	-	-	105,000.00
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	-	-	-	70,000.00	-	-	-	-	-	-	70,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	-	-	-	50,000.00	-	-	-	-	-	-	50,000.00
POLICE PENSION BOARD	-	-	-	-	-	-	-	-	-	-	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	-	-	-	50,000.00	-	-	-	-	-	-	50,000.00
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	-	-	-	50,000.00	-	-	-	-	-	-	50,000.00

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL N	MINING RENTS N	ROYALTIES N	FEES - GENERAL N	FINES - GENERAL N	SALES - GENERAL N	EARNINGS - GENERAL N	RENT ON GOVERNMENT N	RENT ON LAND & OTHERS - GENERAL N	RE-IMBURSEMENT N	TOTAL N
ADMINISTRATIVE SECTOR											
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	-	-	-	-	-	50,000.00	-	-	-	-	50,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	-	-	-	-	-	30,000.00	-	-	-	-	30,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	-	-	-	-	-	30,000.00	-	-	-	-	30,000.00
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	-	-	-	-	-	25,000.00	-	-	-	-	25,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	-	-	-	-	-	10,000.00	-	-	-	-	10,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	-	-	-	-	-	5,000.00	-	-	-	-	5,000.00
SUB-TREASURER OF THE FEDERATION	-	-	-	200.00	-	-	-	-	-	-	200.00
LAW & JUSTICE SECTOR											
COUNCIL OF LEGAL EDUCATION	-	-	-	1,870,178,197.89	-	-	-	-	-	-	1,870,178,197.89
FEDERAL HIGH COURT-LAGOS	-	-	-	225,878,712.79	47,477,527.25	1,815,600.00	-	-	168,000.00	-	275,339,840.04
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	-	-	-	125,722,290.98	-	1,218,200.00	28,183,250.00	-	-	-	155,123,740.98
HIGH COURT OF JUSTICE-FCT ABUJA	-	-	-	104,269,258.00	22,325,800.00	6,338,707.00	-	-	-	-	132,933,765.00
NIGERIAN COPYRIGHT COMMISSION	-	-	-	72,938,116.32	-	500,250.00	-	-	-	-	73,438,366.32
COURT OF APPEAL	-	-	-	42,378,950.50	106,200.00	-	-	-	-	-	42,485,150.50
NATIONAL JUDICIAL INSTITUTE-ABUJA	-	-	-	26,250,000.00	-	-	-	-	-	-	26,250,000.00
CUSTOMARY COURT OF APPEAL-ABUJA	-	-	-	20,136,750.21	10,000.00	3,060,200.00	-	-	-	-	23,206,950.21
NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	-	-	21,101,561.30	32,000.00	-	-	-	-	-	21,133,561.30
SHARIA COURT OF APPEAL-ABUJA	-	-	-	6,331,260.00	4,180,126.00	-	-	-	-	-	10,511,386.00
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	-	-	-	6,791,052.59	-	63,000.00	-	-	-	-	6,854,052.59
NIGERIAN LAW REFORM COMMISSION	-	-	-	530,000.00	-	5,915,000.00	-	-	12,000.00	-	6,457,000.00
FEDERAL MINISTRY OF JUSTICE - HQTRS	-	3,500.00	-	2,923,157.50	-	1,325,000.00	400,000.00	645,000.00	79,800.00	-	5,356,457.50
SUPREME COURT OF NIGERIA	-	-	-	5,071,975.38	-	-	-	-	-	-	5,071,975.38
NATIONAL HUMAN RIGHTS COMMISSION	-	51,200.00	-	660,000.00	-	-	-	-	-	-	711,200.00
CODE OF CONDUCT BURLAU	-	-	-	203,150.00	-	-	-	-	-	-	203,150.00
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	-	-	-	8,000.00	-	186,400.00	-	-	-	-	194,400.00
NATIONAL INDUSTRIAL COURT	-	-	-	141,810.00	39,180.00	-	-	-	-	-	180,990.00
REGIONAL SECTOR											
FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	-	-	25,165,630.00	-	-	-	-	-	-	25,165,630.00
SOCIAL SECTOR											
UNIVERSITY OF LAGOS	-	-	-	9,624,027,545.06	12,744,300.00	580,593,685.68	1,836,948,050.47	866,093,504.99	309,769,237.37	-	12,729,576,323.57
NATIONAL OPEN UNIVERSITY	-	-	-	10,172,461,316.47	-	9,381,996.67	-	-	-	-	10,181,843,313.14
UNIVERSITY OF ILORIN	-	-	-	3,975,604,626.94	-	691,818,080.11	810,766,162.20	56,209.00	68,160,636.04	-	5,546,405,714.29
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	-	-	-	4,909,712,482.52	-	-	-	81,000,000.00	-	-	4,990,712,482.52
UNIVERSITY OF IBADAN	-	-	-	4,378,308,854.57	1,177,010.00	5,655,832.50	178,446,534.89	45,686,581.97	17,899,394.02	-	4,627,174,227.95
UNIVERSITY OF BENIN	41,000.00	-	-	3,648,312,748.35	-	25,602,039.00	516,956,174.26	135,697,440.51	-	-	4,326,609,402.12
UNIVERSITY OF NIGERIA, NNSUKA	-	-	-	3,396,286,087.51	181,437.00	381,920,478.00	9,011,813.37	118,856,607.00	162,276,457.63	-	4,068,532,880.51
NATIONAL TEACHERS INSTITUTE	-	-	-	3,908,060,489.84	-	154,000.00	-	73,305,876.00	-	-	3,981,720,365.84
BAYERO UNIVERSITY, KANO	-	-	-	3,128,882,450.63	-	156,567,066.60	93,898,168.68	49,403,890.00	-	-	3,428,751,575.91
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	-	-	-	3,194,956,065.48	-	20,958,500.00	-	-	-	-	3,215,914,565.48
UNIVERSITY COLLEGE HOSPITAL IBADAN	-	-	-	3,010,763,947.43	-	3,199,600.00	-	24,233,900.64	21,217,579.94	-	3,059,415,228.01
UNIVERSITY OF BENIN TEACHING HOSPITAL	-	-	-	1,053,353,317.91	-	564,034,095.75	1,310,088,680.59	9,506,200.00	-	-	2,936,982,294.25
NATIONAL HOSPITAL	-	-	-	-	538,119,075.83	-	2,293,571,711.26	-	-	-	2,831,690,787.09
UNIVERSITY OF JOS	-	-	-	2,494,832,316.58	-	184,085,543.90	11,486,450.00	-	6,091,150.00	-	2,696,695,460.48
UNIVERSITY OF UYO	-	-	-	2,408,258,166.55	-	23,494,701.00	83,326,211.14	-	-	-	2,515,079,078.69
NNAMDI AZIKIWE UNIVERSITY, AWKA	-	-	-	1,787,099,306.64	88,222,942.16	127,863,722.29	481,310,368.93	-	14,575,573.46	-	2,449,071,913.48
YABA COLLEGE OF TECHNOLOGY	-	-	-	2,102,306,350.61	-	207,920,408.31	-	-	-	-	2,310,226,758.92
UNIVERSITY OF CALABAR	-	-	-	2,264,461,176.87	-	-	-	-	-	-	2,264,461,176.87
FEDERAL POLYTECHNIC NEKEDE	-	-	-	1,853,624,643.52	-	332,138,033.77	51,889,209.50	-	-	-	2,237,651,286.79
AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	-	-	136,452,119.50	-	654,479,046.27	1,295,532,456.65	-	-	-	2,086,463,622.42
FEDERAL POLYTECHNIC AUCHI	-	-	-	1,492,933,988.38	-	263,707,250.00	198,655,753.00	36,943,884.02	-	-	1,992,240,825.40
UNIVERSITY OF TECHNOLOGY, OWERRI	-	-	-	1,982,210,138.05	-	-	2,860,000.00	-	-	-	1,985,070,138.05
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-	-	-	1,494,954,629.67	-	69,206,157.50	322,521,274.20	-	-	-	1,886,682,052.37
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	-	-	-	1,714,434,133.03	-	2,000.00	15,145,467.41	-	195,000.00	-	1,729,777,200.49

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL ₦	MINING RENTS ₦	ROYALTIES ₦	FEES - GENERAL ₦	FINES - GENERAL ₦	SALES - GENERAL ₦	EARNINGS - GENERAL ₦	RENT ON GOVERNMENT ₦	RENT ON LAND & OTHERS - GENERAL ₦	RE-IMBURSEMENT ₦	TOTAL ₦
SOCIAL SECTOR											
UNIVERSITY OF ABUJA	-	-	-	1,585,855,138.59	-	132,013,906.14	31,682,848.00	-	10,971,000.00	-	1,680,442,892.73
AHMADU BELLO UNIVERSITY, ZARIA	-	-	-	1,142,383,227.35	-	122,913,962.30	201,963,155.24	189,352,909.21	-	-	1,656,553,254.10
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	-	-	1,575,877,875.50	41,553,328.73	10,700,000.00	-	-	-	-	1,628,131,204.23
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-	-	-	14,659,700.00	-	148,468,592.09	868,267,164.98	6,854,000.00	401,738,247.71	-	1,439,179,704.78
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	-	-	-	686,023,923.00	-	283,493,540.00	402,530,383.00	-	-	-	1,372,047,846.00
LAGOS UNIVERSITY TEACHING HOSPITAL	-	-	-	1,311,574,303.34	1,100,125.53	12,414,693.44	6,681,000.00	39,400,162.52	-	-	1,371,170,284.83
USMAN DAN FODIO UNIVERSITY, SOKOTO	-	-	-	1,281,184,568.51	-	28,358,201.88	44,122,000.00	-	7,301,274.65	-	1,360,966,045.04
FEDERAL UNIVERSITY OYE-EKITI	-	-	-	1,320,152,603.86	-	-	-	-	-	-	1,320,152,603.86
FEDERAL POLYTECHNIC KADUNA	-	-	-	1,106,436,594.63	-	111,174,005.94	67,767,321.55	34,696,089.55	-	-	1,320,074,011.67
FEDERAL MEDICAL CENTRE, OWERRI	-	-	-	1,248,059,790.46	-	-	-	-	-	-	1,248,059,790.46
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	-	-	-	1,200,220,045.78	-	30,000.00	-	-	-	-	1,200,250,045.78
PHARMACIST COUNCIL OF NIGERIA COUNCIL	-	-	-	1,156,319,005.35	18,998,057.35	10,249,727.50	2,159,362.50	1,023,895.00	-	-	1,188,750,047.70
NATIONAL YOUTH SERVICE CORPS (NYSC)	-	123,622,172.00	-	1,017,292,493.80	-	879,636.89	-	-	7,835,995.56	-	1,149,630,298.25
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-	-	-	1,112,750,287.96	-	18,935,982.62	-	4,281,447.82	-	-	1,135,967,718.40
FEDERAL POLYTECHNIC BIDA	-	-	-	1,049,574,860.00	-	126,500.00	80,621,570.00	-	-	-	1,130,322,930.00
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	-	-	881,404,067.88	-	233,616,490.65	-	-	-	-	1,115,020,558.53
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	-	-	-	331,453,305.25	-	280,151,949.93	489,014,990.40	-	2,244,498.00	-	1,102,864,743.58
FEDERAL POLYTECHNIC ILARO	-	-	-	959,153,409.19	-	95,561,028.95	17,436,092.50	-	13,592,850.00	-	1,085,743,380.64
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	-	-	-	959,153,409.19	-	95,561,028.95	17,436,092.50	-	13,592,850.00	-	1,085,743,380.64
FEDERAL MEDICAL CENTRE, UMUAHIA	-	-	-	1,083,867,909.00	-	-	-	-	-	-	1,083,867,909.00
FEDERAL POLYTECHNIC EDE	261,556,356.10	6,090,964.00	-	673,824,196.46	-	73,754,000.00	1,333,000.00	13,540,700.00	-	-	1,030,099,216.56
FEDERAL POLYTECHNIC OKO	-	-	-	928,689,992.97	-	65,500,000.00	161,000.00	-	-	-	994,350,992.97
FEDERAL MEDICAL CENTRE, ASABA	-	-	-	-	-	925,867,400.75	-	-	-	-	925,867,400.75
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	-	-	-	841,874,385.11	-	30,335,719.33	6,844,044.55	-	3,849,490.00	-	882,853,638.99
FEDERAL POLYTECHNIC OFFA	-	-	-	874,646,561.62	-	1,000,000.00	-	-	-	-	875,646,561.62
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	-	-	-	389,323,871.00	-	473,953,081.00	-	5,560,000.00	-	-	868,836,952.00
FEDERAL SPECIALIST HOSPITAL, IRRUA	-	-	-	321,084,133.25	-	183,595,117.69	363,544,353.75	-	-	-	868,223,604.69
JOS UNIVERSITY TEACHING HOSPITAL	-	-	-	661,623,737.35	-	178,494,377.00	2,615,692.00	-	-	-	842,733,806.35
TEACHERS REGISTRATION COUNCIL OF NIGERIA	-	392,391,111.24	-	431,759,669.74	-	1,751,500.00	-	-	-	-	825,902,280.98
FEDERAL MEDICAL CENTRE ABEOKUTA	-	-	-	468,413,027.92	-	199,862,832.69	132,850,797.50	844,000.00	-	-	801,970,658.11
UNIVERSITY OF UYO TEACHING HOSPITAL	-	-	-	658,602,567.32	-	133,772,649.69	-	-	-	-	792,375,217.01
FORESTRY RESEARCH INSTITUTE OF IBADAN	-	-	-	1,018,400.00	-	3,118,150.00	26,208,941.91	30,000.00	-	719,838,800.00	750,294,291.91
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-	-	-	494,721,688.60	-	242,685,953.23	9,803,762.00	-	-	-	747,211,403.83
MEDICAL AND DENTAL COUNCIL OF NIGERIA	-	-	-	557,464,354.83	138,777,264.82	44,258,551.25	-	-	-	-	740,500,170.90
FEDERAL COLLEGE OF EDUCATION ZARIA	-	-	-	677,343,420.81	-	16,867,549.00	-	-	25,648,142.11	-	719,859,111.92
NURSING AND MIDWIFERY COUNCIL	-	-	-	706,886,945.00	-	-	8,000.00	-	-	-	706,894,945.00
FEDERAL UNIVERSITY NDUFU ALIKE IKWO	-	-	-	658,399,060.13	-	-	33,797,321.60	-	-	-	692,196,381.73
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	-	-	-	498,458,433.93	-	189,054,634.10	-	-	-	-	687,513,068.03
FEDERAL POLYTECHNIC ADO-EKITI	-	-	-	436,787,716.30	21,156,900.00	63,954,600.00	135,288,681.34	15,962,110.00	-	-	673,150,007.64
FEDERAL MEDICAL CENTRE, EBUTE METTA	-	-	-	114,452,373.78	-	174,483,079.66	378,280,521.23	-	-	-	667,215,974.67
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-	-	-	521,500.00	-	128,327,026.50	500,882,666.98	15,174,269.97	-	-	644,825,463.45
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	-	-	-	632,150,492.00	-	446,660.00	2,282,723.00	7,912,652.00	-	-	642,832,527.00
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	-	-	-	353,789,167.14	221,949,843.88	63,291,435.00	-	-	-	-	639,030,446.02
FTC YABA	-	-	-	635,626,075.00	-	-	-	-	-	-	635,626,075.00
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	-	-	-	631,320,583.91	-	-	-	-	-	-	631,320,583.91
FEDERAL UNIVERSITY DUTSIN-MA	-	-	-	541,668,646.85	-	12,220,714.18	53,111,717.15	-	-	-	607,001,078.18
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	-	-	-	16,511,022.50	1,004,416.31	358,254,188.35	221,927,596.91	3,404,349.52	-	-	601,101,573.59
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	-	-	-	145,292,346.59	-	30,000.00	450,319,826.01	-	-	-	595,642,172.60
UNIVERSITY OF CALABAR TEACHING HOSPITAL	-	-	-	2,082,500.00	-	218,207,758.00	367,939,356.00	40,000.00	-	-	588,269,614.00
FEDERAL POLYTECHNIC MUBI	-	-	-	467,218,848.49	-	26,619,780.00	79,039,801.04	16,843,916.54	7,145,950.00	-	586,868,296.07
OBAFEMI AWOLOWO UNIVERSITY	-	-	-	261,679,147.38	33,121,343.98	6,880,843.50	266,723,165.04	437,320.00	12,444,622.05	-	581,286,441.95
FEDERAL COLLEGE OF EDUCATION ONDO	-	-	-	538,584,676.43	-	18,181,730.04	15,967,235.36	7,655,500.00	398,200.00	-	580,767,341.83
FEDERAL POLYTECHNIC UWANA-AFIKPO	-	-	-	346,703,938.72	-	1,600.00	201,037,769.43	-	-	-	547,743,308.15
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-	-	-	450,957,699.74	62,390,341.56	-	30,681,745.00	1,032,668.29	-	-	545,062,454.59
FEDERAL MEDICAL CENTRE, TARABA STATE	-	-	-	-	-	-	534,939,219.99	-	-	-	534,939,219.99
FEDERAL POLYTECHNIC IDAH	-	-	-	473,843,244.00	-	3,622,368.00	44,700,896.05	-	-	-	522,166,500.05

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL ₦	MINING RENTS ₦	ROYALTIES ₦	FEES - GENERAL ₦	FINES - GENERAL ₦	SALES - GENERAL ₦	EARNINGS - GENERAL ₦	RENT ON GOVERNMENT ₦	RENT ON LAND & OTHERS - GENERAL ₦	RE-IMBURSEMENT ₦	TOTAL ₦
SOCIAL SECTOR											
FEDERAL MEDICAL CENTRE, KOGI	-	-	-	211,943,309.65	-	308,909,769.27	-	-	-	-	520,853,078.92
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	-	-	-	339,123,429.28	169,012,587.10	688,500.00	-	-	-	-	508,824,516.38
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-	-	-	328,134,579.74	-	147,890,628.00	2,122,450.00	-	26,375,436.00	-	504,523,093.74
QUEEN'S COLLEGE LAGOS	-	-	-	488,646,878.12	-	-	-	-	-	-	488,646,878.12
FEDERAL COLLEGE OF EDUCATION KANO	-	-	-	412,191,841.07	-	55,232,871.37	18,754,283.48	-	-	-	486,178,995.92
FGGC, YOLA	-	-	-	6,690,500.00	-	205,777,809.42	263,750,875.45	-	3,750,000.00	-	479,969,184.87
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	-	-	6,690,500.00	-	205,777,809.42	263,750,875.45	-	3,750,000.00	-	479,969,184.87
FEDERAL MEDICAL CENTRE, MAKURDI	-	-	-	458,359,053.11	-	-	-	-	-	-	458,359,053.11
FEDERAL MEDICAL CENTRE, BAYELSA STATE	-	-	-	80,289,227.73	-	92,600,193.30	283,278,128.68	-	-	-	456,167,549.71
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	-	14,977,339.80	-	369,039,163.09	39,900.00	17,932,024.20	17,609,291.60	21,841,010.80	-	-	441,438,729.49
FEDERAL COLLEGE OF EDUCATION KATSINA	-	-	-	405,839,457.00	37,500.00	19,850,765.00	87,000.00	13,152,024.04	-	-	438,966,746.04
NATIONAL BOARD FOR TECHNICAL EDUCATION	-	-	-	436,687,900.95	142,326.41	-	450,000.00	-	-	-	437,280,227.36
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	-	-	69,808,423.33	-	69,523,733.96	289,128,806.68	-	-	-	428,460,963.97
FEDERAL COLLEGE OF EDUCATION PANKSHIN	-	-	-	419,376,371.00	-	-	-	1,618,719.00	-	-	420,995,090.00
FGC ODOGBOLU	-	-	-	420,532,720.00	-	-	-	-	-	-	420,532,720.00
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	-	-	-	409,363,171.69	-	-	-	4,570,000.00	-	-	413,933,171.69
FEDERAL POLYTECHNIC NASARAWA	-	-	-	384,446,382.00	-	18,654,510.00	-	4,893,500.00	-	-	407,994,392.00
FEDERAL UNIVERSITY WUKARI	-	-	-	397,414,354.27	-	6,976,500.00	-	-	-	-	404,390,854.27
FGC WARRI	-	-	-	403,827,964.61	-	-	-	-	-	-	403,827,964.61
FEDERAL UNIVERSITY OTUOKE	-	-	-	387,458,727.20	-	5,194,747.50	5,468,150.00	9,110,000.00	-	-	402,231,624.70
FEDERAL COLLEGE OF EDUCATION AKOKA	-	-	2,838,500.00	349,264,705.00	-	420,000.00	691,499.00	-	26,551,250.00	-	379,765,954.00
FEDERAL UNIVERSITY DUTSE	-	-	-	357,379,892.45	-	1,648,224.20	13,994,799.72	100,000.00	-	-	373,082,916.37
HEALTH RECORDS REGISTRATION BOARD	-	-	-	340,615,264.74	-	26,229,326.25	3,096,311.66	-	-	-	369,940,902.65
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	-	-	-	342,022,334.67	-	-	-	20,993,502.60	-	-	363,015,837.27
FEDERAL COLLEGE OF EDUCATION BICHI	-	-	-	358,461,112.91	-	-	-	-	-	-	358,461,112.91
FEDERAL MEDICAL CENTRE, NASARAWA STATE	-	-	-	252,072,131.95	-	105,638,380.38	-	-	-	-	357,710,512.33
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	-	-	-	139,306,783.81	-	198,883,055.00	13,715,472.50	4,293,942.50	-	-	356,199,253.81
FGC IJANIKIN	-	-	-	352,272,827.00	-	-	-	-	-	-	352,272,827.00
KING'S COLLEGE	-	-	-	349,236,600.00	-	-	-	-	-	-	349,236,600.00
FGGC ENUGU	-	-	-	349,058,332.61	-	-	-	-	-	-	349,058,332.61
FEDERAL COLLEGE OF EDUCATION UMUNZE	-	-	-	319,142,541.74	-	13,002,600.00	10,008,794.00	-	-	-	342,153,935.74
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	-	-	-	297,465,901.72	-	20,276,157.60	11,865,119.75	-	-	-	329,607,179.07
FGGC UMUAHIA	-	-	-	323,431,840.45	-	-	-	-	-	-	323,431,840.45
FEDERAL MEDICAL CENTRE, OWO	-	-	-	-	-	156,324,126.62	160,404,125.00	-	-	-	316,728,251.62
FGGC OWERRI	-	-	-	291,860,500.00	-	-	-	-	-	-	291,860,500.00
FGC OKIGWE	-	-	-	278,574,369.00	-	-	-	-	-	-	278,574,369.00
FEDERAL POLYTECHNIC BAUCHI	-	-	-	235,254,344.12	-	28,275,950.00	4,672,152.03	4,022,386.68	-	-	272,224,832.83
FEDERAL COLLEGE OF EDUCATION GOMBE	-	-	-	241,951,767.69	-	12,396,178.00	4,370,650.00	-	227,000.00	-	258,945,595.69
FGC ONITSHA	-	-	-	257,442,962.11	-	-	-	-	-	-	257,442,962.11
FGC IKET NISE	-	-	-	250,601,633.30	-	-	-	-	-	-	250,601,633.30
FEDERAL COLLEGE OF EDUCATION OYO	-	-	-	246,219,041.51	-	-	-	-	-	-	246,219,041.51
FEDERAL UNIVERSITYOF BIRNIN KEBBI	-	-	-	236,209,084.92	-	5,968,610.64	-	-	-	-	242,177,695.56
FTC OROZO	-	-	-	236,731,322.55	-	-	-	-	-	-	236,731,322.55
FGGC SHAGAMU	-	-	-	236,696,845.00	-	-	-	-	-	-	236,696,845.00
FEDERAL UNIVERSITY LOKOJA	-	-	-	219,654,760.01	-	12,751,317.50	2,354,915.00	-	544,000.00	-	235,304,992.51
FEDERAL MEDICAL CENTRE, NGURU YOBE	-	-	-	38,869,345.84	-	79,442,580.00	108,232,083.60	-	-	-	226,544,009.44
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	-	-	-	222,586,358.14	314,600.00	1,087,300.00	934,597.38	73,000.00	35,400.00	-	225,031,255.52
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	-	-	-	102,147,979.00	38,500.00	90,858,622.80	29,547,591.00	-	1,491,810.00	-	224,084,582.80
NATIONAL EYE CENTRE KADUNA	-	-	-	89,236,786.04	-	28,809,874.00	-	85,000.00	-	-	118,131,660.04
NATIONAL EAR CARE CENTRE KADUNA	-	-	-	89,236,786.04	-	28,809,874.00	-	85,000.00	-	-	118,131,660.04
DENTAL THERAPISTS REGISTRATION BOARD	-	16,945,227.00	-	99,039,760.00	-	-	-	-	-	-	115,984,987.00
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	-	-	-	8,330,000.00	-	9,956,198.00	18,575,000.00	11,749,100.00	64,554,684.50	-	113,164,982.50
FTC OTOBI	-	-	-	110,137,432.45	-	-	-	-	-	-	110,137,432.45
FSTC USI-EKITI	-	-	-	109,513,241.00	-	-	-	-	-	-	109,513,241.00
FGC IKOM	-	-	-	103,222,520.00	-	-	-	-	-	-	103,222,520.00

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL ₦	MINING RENTS ₦	ROYALTIES ₦	FEES - GENERAL ₦	FINES - GENERAL ₦	SALES - GENERAL ₦	EARNINGS - GENERAL ₦	RENT ON GOVERNMENT ₦	RENT ON LAND & OTHERS - GENERAL ₦	RE-IMBURSEMENT ₦	TOTAL ₦
SOCIAL SECTOR											
FGC GARKI	-	-	-	102,558,156.00	-	-	-	-	-	-	102,558,156.00
FGC ZARIA	-	-	-	100,556,232.89	-	-	-	-	-	-	100,556,232.89
FEDERAL MEDICAL CENTRE, BERNIN KUDU, JIGAWA STATE	-	-	-	52,969,860.00	-	-	47,144,669.82	-	-	-	100,114,529.82
FGGC LANGTANG	-	-	-	99,801,140.00	-	-	-	-	-	-	99,801,140.00
FEDERAL COLLEGE OF EDUCATON ASABA	-	-	-	89,513,934.00	-	7,028,600.00	1,380,210.00	-	-	-	97,922,744.00
FEDERAL UNIVERSITYOF GASHUA	-	-	-	87,907,291.67	2,500.00	2,148,010.28	1,722,000.00	5,560,080.00	-	-	97,339,881.95
FGC ODOKOLOGUNA	-	-	-	95,846,600.00	-	-	-	-	-	-	95,846,600.00
FTC UYO	-	-	-	93,648,800.00	-	-	-	-	-	-	93,648,800.00
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	-	52,219,066.91	-	41,130,500.00	-	-	-	-	-	-	93,349,566.91
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-	-	-	92,240,190.00	-	-	-	-	-	-	92,240,190.00
FGGC KABBA	-	-	-	92,240,190.00	-	-	-	-	-	-	92,240,190.00
FGGC OMU-ARAN	-	-	-	73,534,942.00	-	16,565,000.00	-	-	-	-	90,099,942.00
FTC IKARE	-	-	-	88,770,924.00	-	-	-	-	-	-	88,770,924.00
FGGC IBILLO	-	-	-	87,525,000.00	-	-	-	-	-	-	87,525,000.00
FGGC BWARI	-	-	-	223,215,456.05	-	-	-	-	-	-	223,215,456.05
FEDERAL UNIVERSITY KASHERE	-	-	-	215,621,112.86	-	1,576,900.00	2,723,050.00	-	85,000.00	-	220,006,062.86
FEDERAL COLLEGE OF EDUCATION POTISKUM	-	-	-	203,470,947.37	-	8,706,178.00	3,551,190.00	-	-	-	215,728,315.37
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	-	-	212,953,489.99	-	2,052,000.00	-	-	-	-	215,005,489.99
FGGC LEJJA	-	-	-	208,370,588.78	-	-	-	-	-	-	208,370,588.78
FEDERAL UNIVERSITYOF GUSAU	-	-	-	206,965,809.98	-	-	-	-	-	-	206,965,809.98
FGGC AKURE	-	-	-	-	-	-	-	203,883,300.00	-	-	203,883,300.00
FSTC JUBU-IMUSHIN	-	-	-	202,396,336.97	-	-	-	-	-	-	202,396,336.97
FGGC BENIN	-	-	-	201,281,851.00	-	-	-	-	-	-	201,281,851.00
FSTC AWKA	-	-	-	199,965,050.00	-	-	-	-	-	-	199,965,050.00
FTC OTUPKO	-	-	-	197,594,588.00	-	-	-	-	-	-	197,594,588.00
FEDERAL COLLEGE OF EDUCATION OKENE	-	-	-	191,368,243.95	-	314,400.00	4,245,650.00	1,256,836.00	-	-	197,185,129.95
RADIOGRAPHERS REGISTRATION BOARD	-	41,747,885.00	-	-	152,244,216.39	-	-	-	1,667,525.96	-	195,659,627.35
FGC, IKOLE	-	-	-	194,069,060.21	-	-	-	-	-	-	194,069,060.21
FEDERAL POLYTECHNIC KAURA-NAMODA	-	-	-	176,579,179.19	-	8,641,369.09	15,000.00	6,258,400.51	1,205,210.00	-	192,699,158.79
FGGC OYO	-	-	-	189,359,759.76	-	-	-	-	-	-	189,359,759.76
FGC KADUNA	-	-	-	184,949,487.70	-	-	-	-	-	-	184,949,487.70
FGC OKPOSI	-	-	-	184,207,266.97	-	-	-	-	-	-	184,207,266.97
FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	-	-	161,215,809.40	-	230,000.00	12,706,310.38	-	-	-	174,152,119.78
FGC KEFFI	-	-	-	173,046,580.08	-	-	-	-	-	-	173,046,580.08
FGGC ABULOMA	-	-	-	171,087,614.94	-	-	-	-	-	-	171,087,614.94
FGC OHAFIA	-	-	-	170,505,752.37	-	-	-	-	-	-	170,505,752.37
FGC IKURIN	-	-	-	168,718,500.00	-	-	-	-	-	-	168,718,500.00
FGGC ILORIN	-	-	-	168,577,250.00	-	-	-	-	-	-	168,577,250.00
FGGC IKOT-OBIO-ITONG	-	-	-	167,221,972.00	-	-	-	-	-	-	167,221,972.00
FGC IKOT EKPENE	-	-	-	165,283,002.00	-	-	-	-	-	-	165,283,002.00
FGC KWALI	-	-	-	162,653,900.00	-	-	-	-	-	-	162,653,900.00
FGGC CALABAR	-	-	-	159,775,550.00	-	-	-	-	-	-	159,775,550.00
FGGC IBUSA	-	-	-	156,989,807.25	-	-	-	-	-	-	156,989,807.25
FEDERAL COLLEGE OF EDUCATION OBUDU	-	-	-	149,800,389.45	-	-	1,360,600.00	11,131.50	-	-	151,172,120.95
FTC OHANSO	-	-	-	146,363,497.00	-	-	-	347,900.00	-	-	146,711,397.00
FGGC ABAJI	-	-	-	146,668,252.00	-	-	-	-	-	-	146,668,252.00
FGGC IPETUMODU	-	-	-	145,717,949.22	-	-	-	-	-	-	145,717,949.22
FGC, IDO-ANI	-	-	-	142,129,397.95	-	-	-	-	-	-	142,129,397.95
FEDERAL MEDICAL CENTRE, BIDA	-	-	-	107,175,577.00	-	31,232,285.00	2,340,860.00	-	-	-	140,748,722.00
FGC MINNA	-	-	-	140,393,172.00	-	-	-	-	-	-	140,393,172.00
FGC JOS	-	-	-	139,362,414.76	-	-	-	-	-	-	139,362,414.76
FGC BUBBOCHI	-	-	-	135,485,048.00	-	-	-	-	-	-	135,485,048.00
FSTC AHOADA	-	-	-	134,625,861.00	-	-	-	-	-	-	134,625,861.00
FGC PORT HARCOURT	-	-	-	132,860,470.00	-	-	-	-	-	-	132,860,470.00
FTC UROMI	-	-	-	128,297,800.00	-	-	-	-	-	-	128,297,800.00
FTC ILESA	-	-	-	125,600,270.81	-	-	-	-	-	-	125,600,270.81

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL ₦	MINING RENTS ₦	ROYALTIES ₦	FEES - GENERAL ₦	FINES - GENERAL ₦	SALES - GENERAL ₦	EARNINGS - GENERAL ₦	RENT ON GOVERNMENT ₦	RENT ON LAND & OTHERS - GENERAL ₦	RE-IMBURSEMENT ₦	TOTAL ₦
SOCIAL SECTOR											
FTC SHIRORO	-	-	-	124,702,752.25	-	-	-	-	-	-	124,702,752.25
FGC OGOJA	-	-	-	124,254,367.00	-	-	-	-	-	-	124,254,367.00
FGGC GBOKO	-	-	-	123,794,222.80	-	-	-	-	-	-	123,794,222.80
FEDERAL COLLEGE OF EDUCATION GUSAU	-	-	-	107,927,000.00	-	-	10,083,000.00	4,520,500.00	154,500.00	-	122,685,000.00
FGC KANO	-	-	-	120,950,657.10	-	-	-	-	-	-	120,950,657.10
FGGC EZZAMGBO ABAKALIKI	-	-	-	119,449,295.00	-	-	-	-	-	-	119,449,295.00
COMPUTER REGISTRATION COUNCIL OF NIGERIA	-	32,860,420.00	-	85,317,375.00	-	-	-	-	-	-	118,177,795.00
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	-	-	-	87,183,500.00	-	-	-	-	-	-	87,183,500.00
FEDERAL COLLECGE OF FORESTRY JOS	-	-	-	34,526,848.67	-	17,308,395.50	32,791,418.31	971,870.00	-	-	85,598,531.88
FGGC BIDA	-	-	-	81,616,500.00	-	-	-	-	-	-	81,616,500.00
FGGC JALINGO	-	-	-	79,748,196.90	-	-	-	-	-	-	79,748,196.90
FGC IKET VANDAKYA	-	-	-	79,248,850.00	-	-	-	-	-	-	79,248,850.00
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	-	-	-	-	-	-	76,754,357.08	-	-	-	76,754,357.08
NATIONAL CENTER FOR WOMEN DEVELOPMENT	-	-	-	34,622,730.97	-	-	11,809,500.00	29,545,011.50	-	-	75,977,242.47
FGC MINJIBIR	-	-	-	75,094,418.82	-	-	-	-	-	-	75,094,418.82
FGC SOKOTO	-	-	-	72,506,731.00	-	-	-	-	-	-	72,506,731.00
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	-	11,200,157.50	-	60,409,842.50	-	826,300.00	-	-	-	-	72,436,300.00
FSTC DAYI	-	-	-	72,047,809.11	-	-	-	-	-	-	72,047,809.11
FEDERAL POLYTECHNIC HUSSAINI ADAMU	-	-	-	65,720,006.41	-	3,603,640.85	-	-	-	-	69,323,647.26
FGC KIYAWA	-	-	-	69,168,700.00	-	-	-	-	-	-	69,168,700.00
FGGC EFON IMNRINGI	-	-	-	68,505,687.25	-	-	-	-	-	-	68,505,687.25
FSTC TUNGBO - YENAGOA	-	-	-	68,356,600.00	-	-	-	-	-	-	68,356,600.00
FGGC BAUCHI	-	-	-	67,763,848.00	-	-	-	-	-	-	67,763,848.00
FGC DAURA	-	-	-	67,731,000.00	-	-	-	-	-	-	67,731,000.00
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	-	-	-	12,122,855.00	-	50,150,581.05	3,626,350.00	-	-	-	65,899,786.05
MEDICAL REHABILITATION THERAPY BOARD	-	-	-	62,019,615.84	1,490,342.50	-	-	-	-	-	63,509,958.34
FEDERAL COLLEGE OF EDUCATION OMUKU	-	-	-	52,761,574.56	-	1,315,000.00	2,379,750.00	-	7,000,000.00	-	63,456,324.56
FGC UGWOLAWO	-	-	-	63,395,859.63	-	-	-	-	-	-	63,395,859.63
FTC JALINGO	-	-	-	62,925,310.00	-	-	-	-	-	-	62,925,310.00
FGGC BAKORI	-	-	-	62,874,200.00	-	-	-	-	-	-	62,874,200.00
FEDERAL POLYTECHNIC DAMATURU	-	-	-	59,114,015.00	-	2,701,436.00	-	-	-	-	61,815,451.00
FGGC WUKARI	-	-	-	60,853,862.00	-	-	-	-	-	-	60,853,862.00
FGGC KAZAURE	-	-	-	58,126,510.00	-	-	-	-	-	-	58,126,510.00
FGC AZARE	-	-	-	57,413,849.50	-	-	-	-	-	-	57,413,849.50
FGGC NEW BUSA	-	-	-	54,362,437.00	-	-	-	-	-	-	54,362,437.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	-	-	-	52,623,500.00	-	-	-	-	-	1,300,000.00	53,923,500.00
FGC MAIDUGURI	-	-	-	52,525,598.75	-	-	-	-	-	-	52,525,598.75
FTC KAFANCHAN	-	-	-	52,163,392.25	-	-	-	-	-	-	52,163,392.25
NIGERIA INSTITUTE FOR SPORTS (NIS)	-	-	-	41,728,200.00	-	2,110,000.00	6,570,916.50	375,000.00	-	-	50,784,116.50
FSTC,DOMA	-	-	-	49,070,044.12	-	-	-	-	-	-	49,070,044.12
F.S.C. SOKOTO	-	-	-	47,259,000.00	-	-	-	-	-	-	47,259,000.00
FGGC GWANDU	-	-	-	45,860,278.21	-	-	-	-	-	-	45,860,278.21
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-	-	-	44,654,035.70	-	-	836,520.00	-	-	-	45,490,555.70
FEDERAL POLYTECHNIC BALI	-	-	-	35,804,461.05	-	3,927,200.00	5,612,050.00	-	46,000.00	-	45,389,711.05
FGC POTISKUM	-	-	-	43,965,800.00	-	-	-	-	-	-	43,965,800.00
FGGC GUMI TAMBAWAL	-	-	-	43,519,535.84	-	-	-	-	-	-	43,519,535.84
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-	-	-	36,827,925.32	-	295,000.00	1,013,830.00	5,066,775.92	-	-	43,203,531.24
FGC GANYE	-	-	-	38,992,300.00	-	-	-	-	-	-	38,992,300.00
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	-	-	-	37,374,529.50	-	-	-	-	-	-	37,374,529.50
FGGC KEANA	-	-	-	36,863,215.00	-	-	-	-	-	-	36,863,215.00
FGGC GUSAU	-	-	-	36,644,231.95	-	-	-	-	-	-	36,644,231.95
DENTAL TECHNOLOGY REGISTRATION BOARD	-	-	-	36,066,092.00	-	8,500.00	207,950.00	-	-	-	36,282,542.00
SULEJA ACADEMY	-	-	-	33,516,490.00	-	-	-	-	-	-	33,516,490.00
FGC, BILLIRI	-	-	-	31,600,900.00	-	-	-	-	-	-	31,600,900.00

NOTE 4:
NON-TAX REVENUE - Contd.

MDA	LICENCES - GENERAL ₦	MINING RENTS ₦	ROYALTIES ₦	FEES - GENERAL ₦	FINES - GENERAL ₦	SALES - GENERAL ₦	EARNINGS - GENERAL ₦	RENT ON GOVERNMENT ₦	RENT ON LAND & OTHERS - GENERAL ₦	RE-IMBURSEMENT ₦	TOTAL ₦
SOCIAL SECTOR											
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	-	-	-	-	-	-	-	-	-	-	-
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-	-	-	31,056,815.00	-	-	97,330.00	-	-	-	31,154,145.00
FGGC ANKA	-	-	-	30,560,672.00	-	-	-	-	-	-	30,560,672.00
FEDERAL POLYTECHNIC EKOWE	-	-	-	29,946,012.21	-	-	-	-	-	-	29,946,012.21
FEDERAL COLLEGE OF FORESTRY IBADAN	-	-	-	25,964,310.50	-	-	-	-	-	-	25,964,310.50
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	-	-	24,432,580.00	-	-	-	-	-	-	24,432,580.00
FEDERAL MINISTRY OF EDUCATION - HQTRS	-	-	-	19,381,720.00	-	1,919,000.00	-	-	-	-	21,300,720.00
FORESTRY MECHANISATION COLLEGE AFAKA	-	-	-	15,295,810.00	-	332,500.05	4,833,700.00	-	-	-	20,462,010.05
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	-	-	-	17,243,293.10	-	1,761,600.00	1,275,400.00	-	-	-	20,281,993.10
FSTC MICHIKA	-	-	-	16,767,157.00	-	-	-	-	-	-	16,767,157.00
FGGC BAJOGA	-	-	-	15,706,551.25	-	-	-	-	-	-	15,706,551.25
FEDERAL SCHOOL OF MEDICAL LABORATORY8 JOS	-	-	-	14,126,000.00	-	1,422,000.00	-	-	-	-	15,548,000.00
FTC ZURU	-	-	-	14,683,750.00	-	-	-	-	-	-	14,683,750.00
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	-	-	14,646,056.00	-	-	-	-	-	-	14,646,056.00
FGC BIRIN YAURI	-	-	-	14,497,684.00	-	-	-	-	-	-	14,497,684.00
FEDERAL STAFF HOSPITAL -ABUJA	-	-	-	5,819,300.00	-	7,989,300.00	276,200.00	-	-	-	14,084,800.00
NATIONAL POPULATION COMMISSION	-	-	-	12,619,780.97	2,000.00	864,000.00	-	-	-	-	13,485,780.97
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	-	-	-	-	10,358,074.07	1,346,230.00	86,315.00	-	206,000.00	-	11,996,619.07
NATIONAL LIBRARY OF NIGERIA	-	-	-	9,338,712.00	-	2,009,150.00	-	-	-	-	11,347,862.00
GASHAKA GUMTI NATIONAL PARK	-	-	-	-	2,999,000.00	-	8,220,133.00	-	-	-	11,219,133.00
NATIONAL OBSTETRIC FITSVLA CENTRE, ABAKALIKI	-	-	-	8,326,799.49	-	93,297.61	1,840,074.25	-	-	-	10,260,171.35
FEDERAL POLYTECHNIC BONNY	-	-	-	9,329,985.00	-	-	21,000.00	-	-	-	9,350,985.00
PHC TUTORS PROGRAMME,'UCH-IBADAN	-	-	-	8,393,100.00	-	-	-	-	-	-	8,393,100.00
NURSE TUTOR TRAINNING IBADAN	-	-	-	7,880,000.00	-	180,000.00	-	-	-	-	8,060,000.00
OYO NATIONAL PARK	-	-	-	-	5,745,200.00	3,000.00	1,045,408.00	-	1,225,500.00	-	8,019,108.00
COMMUNITY HEALTH TUTOR PROGRAMME UCH	-	-	-	6,965,000.00	-	787,500.00	-	-	-	-	7,752,500.00
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	-	-	7,030,977.50	-	135,852.00	-	-	-	-	7,166,829.50
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	-	-	-	6,565,977.76	-	13,000.00	-	-	-	-	6,578,977.76
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	-	-	5,973,300.00	-	-	10,000.00	-	400,000.00	-	6,383,300.00
NATIONAL PARK HEADQUARTERS	-	-	-	1,950,000.00	-	5,000.00	268,500.00	-	3,225,000.00	-	5,448,500.00
FEDERAL POLYTECHNIC UKANA	-	-	-	5,438,400.07	-	-	-	-	-	-	5,438,400.07
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	-	-	-	-	1,145,330.00	2,442,710.00	1,072,000.00	-	-	4,660,040.00
FEDERAL STAFF DENTAL CLINICS, ABUJA	-	-	-	4,511,800.00	-	-	-	-	-	-	4,511,800.00
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	-	3,550,000.00	-	560,000.00	-	-	-	-	-	-	4,110,000.00
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	-	-	-	3,260,000.00	-	457,500.00	-	-	-	-	3,717,500.00
FEDERAL STAFF CLINICS, ABUJA PHASE II	-	-	-	2,387,850.00	-	1,007,800.00	57,000.00	-	-	-	3,452,650.00
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	-	-	-	1,190,000.00	-	2,255,650.00	-	-	-	-	3,445,650.00
NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	-	-	-	-	-	-	-	-	-	-	-
NATIONAL MATHEMATICAL CENTRE, SHEDA	-	-	-	3,230,757.50	-	-	-	-	-	-	3,230,757.50
FEDERAL MEDICAL CENTRE, KATSINA	-	-	-	1,243,005.00	-	-	825,305.00	-	-	-	2,068,310.00
NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	-	-	-	1,545,000.00	-	208,000.00	131,870.00	-	-	-	1,884,870.00
KAMUKU NATIONAL PARK	-	-	-	-	300.00	-	1,560,451.22	-	-	-	1,560,751.22
FGC BUNI-YADI	-	-	-	1,544,842.50	-	-	-	-	-	-	1,544,842.50
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	-	-	-	1,456,000.00	-	26,500.00	-	-	-	-	1,482,500.00
FEDERAL MINISTRY OF HEALTH - HQTRS	-	-	-	1,334,425.00	-	-	-	-	-	-	1,334,425.00
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	-	-	-	-	-	-	1,005,000.00	-	-	-	1,005,000.00
CHAD BASIN NATIONAL PARK	-	-	-	-	15,000.00	-	744,554.00	-	-	-	759,554.00
NURSE TUTOR TRAINNING KADUNA	-	-	-	560,000.00	-	-	-	-	-	-	560,000.00
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	-	-	-	393,000.00	-	-	-	-	-	-	393,000.00
FEDERAL STAFF EYE CLINICS, ABUJA	-	-	-	317,200.00	-	-	-	-	-	-	317,200.00
UNIVERSITY OF AGRICULTURE, ABEOKUTA	-	-	-	249,900.00	-	-	-	-	-	-	249,900.00
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	-	-	-	210,000.00	-	-	-	-	-	-	210,000.00
FGGC MONGUNO	-	-	-	200,000.00	-	-	-	-	-	-	200,000.00
FTC LASSA	-	-	-	100,000.00	-	-	-	-	-	-	100,000.00
MASS LITERACY COUNCIL	-	-	-	80,000.00	-	-	-	-	-	-	80,000.00
FEDERAL MEDICAL CENTRE, KEBBI STATE	-	-	-	15,000.00	-	13,000.00	-	-	-	-	28,000.00
UNIVERSITY OF AGRICULTURE, MAKURDI	-	-	-	24,000.00	-	-	-	-	-	-	24,000.00
KAINJI NATIONAL PARK	-	-	-	10,000.00	-	5,000.00	-	-	-	-	15,000.00
FEDERAL UNIVERSITY LAFIA	-	-	-	9,600.00	-	-	-	-	-	-	9,600.00
GRAND-TOTAL	**8,525,737,543.06**	**4,914,811,526.59**	**6,755,995,462.00**	**198,675,213,616.44**	**4,896,249,904.97**	**18,321,276,505.16**	**76,101,469,471.66**	**5,535,245,914.40**	**3,821,584,433.85**	**722,264,257.50**	**328,271,838,637.63**
GRAND-TOTAL (APPROX. TO NBILLION)	**8.53**	**4.91**	**6.76**	**198.68**	**4.90**	**18.32**	**76.10**	**5.54**	**3.82**	**0.72**	**328.27**

NOTE 5:
INVESTMENT INCOME

S/N	MDA	INVESTMENT INCOME
		₦
	ADMINISTRATIVE SECTOR	
1	BUREAU OF PUBLIC ENTERPRISES (BPE)	2,821,574,030.84
2	NIGERIAN PRISON SERVICE	1,971,046.00
	ECONOMIC SECTOR	
3	CONSOLIDATED REVENUE FUND	142,429,845,272.04
4	NIGERIAN ELECTRICITY REGULATORY COMMISSION	831,854,000.00
5	NATIONAL POWER TRAINING INSTITUTE	119,729,644.85
6	UPPER BENUE RBDA	23,470,571.95
7	FEDERAL INLAND REVENUE SERVICES	12,175,555.71
8	NIGERIA CUSTOMS SERVIVES	4,524,359.62
9	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	225,500.00
	LAW & JUSTICE SECTOR	
10	COUNCIL OF LEGAL EDUCATION	37,292,875.62
	SOCIAL SECTOR	
11	UNIVERSITY OF LAGOS	179,782,353.83
12	AHMADU BELLO UNIVERSITY, ZARIA	122,751,222.83
13	FEDERAL UNIVERSITY OTUOKE	18,000,262.50
14	BAYERO UNIVERSITY, KANO	10,242,927.87
15	UNIVERSITY OF NIGERIA, NNSUKA	9,668,509.64
16	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	8,393,391.49
17	UNIVERSITY OF JOS	4,472,892.77
18	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,801,400.00
19	FEDERAL UNIVERSITY DUTSE	2,075,781.86
20	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,325,224.93
21	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,144,125.09
22	UNIVERSITY OF BENIN	444,300.00
23	FEDERAL MEDICAL CENTRE ABEOKUTA	366,800.00
24	RADIOGRAPHERS REGISTRATION BOARD	279,036.11
25	TEACHERS REGISTRATION COUNCIL OF NIGERIA	110,000.00
26	UNIVERSITY OF ILORIN	100,000.00
27	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	25,000.00
28	UNIVERSITY OF AGRICULTURE, ABEOKUTA	2,200.00
	GRAND-TOTAL	**146,644,648,285.55**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**146.64**

NOTE 6:
INTEREST EARNED

S/N	MDA	INTEREST EARNED ₦
	ADMINISTRATIVE SECTOR	
1	INDEPENDENT NATIONAL ELECTORAL COMMISSION	5,384,706,785.00
2	NIPOST	1,034,764.46
3	FOREIGN MISSION: WASHINGTON	206,893.94
4	FOREIGN MISSION: CANBERRA	183,254.82
5	FOREIGN MISSION: ACCRA	120,748.14
6	FOREIGN MISSION: BUDAPEST	95,587.09
7	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	14,095.70
8	FOREIGN MISSION DOHA, QATAR	5,193.94
	ECONOMIC SECTOR	
9	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	55,533,229.48
10	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	13,878,738.68
11	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	3,763,955.00
12	NIGERIA CUSTOMS SERVIVES	1,527,422.50
13	MARITIME ACADEMY, ORON	555,510.76
14	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	103,052.95
15	FEDERAL COLLEGE OF AGRICULTURE - AKURE	44,000.00
	LAW & JUSTICE SECTOR	
16	SUPREME COURT OF NIGERIA	4,370,336.62
17	NATIONAL JUDICIAL INSTITUTE-ABUJA	927,952.56
18	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	973.72
	SOCIAL SECTOR	
19	UNIVERSITY OF JOS	57,080,141.17
20	UNIVERSITY OF LAGOS	5,933,748.83
21	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,024,970.00
22	FEDERAL MEDICAL CENTRE ABEOKUTA	2,466,665.47
23	FEDERAL POLYTECHNIC ILARO	2,223,419.39
24	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	2,223,419.39
25	UNIVERSITY OF IBADAN	1,383,497.70
26	FEDERAL COLLEGE OF EDUCATION ONDO	607,853.51
27	FEDERAL COLLEGE OF EDUCATION OKENE	531,750.00
28	UNIVERSITY OF NIGERIA, NNSUKA	356,415.05
29	UNIVERSITY OF ILORIN	220,333.61
30	FEDERAL COLLEGE OF EDUCATION UMUNZE	67,931.06
31	FEDERAL UNIVERSITY OF BERNIN KEBBI	20,000.00
	GRAND-TOTAL	**5,543,212,640.54**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**5.54**

NOTE 7:
AID & GRANTS

S/N	MDA	DOMESTIC AID ₦	FOREIGN AID ₦	DOMESTIC GRANTS ₦	FOREIGN GRANTS ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR					
1	NIGERIAN ARMY	49,939,355,000.00	-	-	-	49,939,355,000.00
2	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	-	13,311,028,035.25	-	13,311,028,035.25
3	NIGERIA IMMIGRATION SERVICE	3,234,846,130.01	-	-	-	3,234,846,130.01
4	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	890,181,408.00	28,676,843.00	-	-	918,858,251.00
5	NIPSS, KURU	-	427,146,144.00	-	-	427,146,144.00
6	NIGERIA POLICE ACADEMY WUDIL, KANO	-	-	298,738,587.49	-	298,738,587.49
7	NATIONAL ORIENTATION AGENCY	60,841,447.95	160,067,959.21	-	-	220,909,407.16
8	FEDERAL ROAD SAFETY COMMISSION	74,591,349.00	-	-	-	74,591,349.00
9	PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	49,092,324.03	-	-	49,092,324.03
10	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	-	39,108,596.80	17,100.00	4,200.00	39,129,896.80
11	NATIONAL COMMISSION FOR REFUGEES	-	38,576,899.37	4,800,000.00	-	38,576,899.37
12	NATIONAL IDENTITY MANAGEMENT COMMISSION	-	-	21,466,924.85	-	21,466,924.85
13	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	11,942,132.96	-	-	11,942,132.96
14	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	-	5,383,564.00	5,383,564.00
15	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	385,000.00	-	-	-	385,000.00
	ECONOMIC SECTOR					
16	DEPARTMENT OF PETROLEUM RESOURCES	-	-	50,054,507,299.91	-	50,054,507,299.91
17	TRANSMISSION COMPANY OF NIGERIA	15,000,000,000.00	-	-	-	15,000,000,000.00
18	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	-	-	10,000,000,000.00	-	10,000,000,000.00
19	MARITIME ACADEMY, ORON	225,079,434.12	-	5,565,142,476.38	-	5,790,221,910.50
20	NIGERIAN EXPORT PROMOTION COUNCIL	-	-	2,723,681,122.48	-	2,723,681,122.48
21	NATIONAL BUREAU OF STATISTICS	739,288,047.45	925,740,180.12	-	-	1,665,028,227.57
22	INVESTMENT AND SECURITIES TRIBUNAL	-	-	1,419,672,678.88	-	1,419,672,678.88
23	BUDGET AND NATIONAL PLANNING	-	394,871,284.12	-	-	394,871,284.12
24	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	-	-	392,253,000.00	-	392,253,000.00
25	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	-	-	345,405,000.00	-	345,405,000.00
26	UPPER BENUE RBDA	-	-	280,350,000.00	-	280,350,000.00
27	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	-	-	76,360,324.96	-	76,360,324.96
28	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	-	73,437,328.20	2,889,242.00	-	76,326,570.20
29	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	-	-	47,853,330.00	-	47,853,330.00
30	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-	-	46,000,000.00	-	46,000,000.00
31	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	38,490,163.88	697,333.00	-	39,187,496.88
32	NIGERIAN GEOLOGICAL SURVEY AGENCY	-	-	35,200,000.00	-	35,200,000.00
33	NATIONAL AGRICULTURE SEEDS COUNCIL	24,897,170.50	-	-	-	24,897,170.50
34	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	-	20,961,099.78	-	-	20,961,099.78
35	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	-	11,441,409.83	-	11,441,409.83
36	FEDERAL COLLEGE OF AGRICULTURE - AKURE	-	8,082,296.25	-	-	8,082,296.25
37	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	-	7,374,321.00	-	-	7,374,321.00
	LAW & JUSTICE SECTOR					
38	NATIONAL HUMAN RIGHTS COMMISSION	-	282,170,248.05	-	-	282,170,248.05
39	NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	-	36,762,645.00	-	36,762,645.00
40	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	16,000,004.08	3,626,298.30	9,500,000.00	-	29,126,302.38
	SOCIAL SECTOR					
41	NIGERIA FOOTBALL FEDERATION	2,915,450,505.31	3,059,780,818.88	-	-	5,975,231,324.19
42	UNIVERSITY OF CALABAR	-	-	3,002,165,392.89	-	3,002,165,392.89
43	AHMADU BELLO UNIVERSITY, ZARIA	-	-	2,865,182,407.00	-	2,865,182,407.00
44	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	2,841,836,544.98	-	-	2,841,836,544.98
45	UNIVERSITY OF ABUJA	-	-	2,817,737,232.94	-	2,817,737,232.94
46	BAYERO UNIVERSITY, KANO	600,006,979.07	740,279,087.43	1,470,836,245.07	-	2,811,122,311.57
47	UNIVERSITY OF LAGOS	-	981,493,038.25	1,458,913,065.98	-	2,440,406,104.23
48	FEDERAL COLLEGE OF EDUCATION OYO	1,809,027,541.51	-	-	-	1,809,027,541.51
49	UNIVERSITY OF JOS	1,800,943,438.60	-	-	-	1,800,943,438.60
50	USMAN DAN FODIO UNIVERSITY, SOKOTO	34,000,000.00	-	1,526,941,100.98	-	1,560,941,100.98
51	FEDERAL POLYTECHNIC NASARAWA	-	-	1,557,359,297.00	-	1,557,359,297.00
52	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	-	1,552,497,551.14	-	-	1,552,497,551.14
53	UNIVERSITY OF MAIDUGURI	-	-	1,241,938,355.25	-	1,241,938,355.25
54	NNAMDI AZIKIWE UNIVERSITY, AWKA	1,194,336,576.77	-	-	-	1,194,336,576.77
55	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,116,302,560.80	15,384,092.50	-	-	1,131,686,653.30
56	FEDERAL COLLEGE OF EDUCATION BICHI	-	-	1,103,718,564.25	-	1,103,718,564.25
57	UNIVERSITY OF UYO	-	-	1,092,832,040.96	-	1,092,832,040.96
58	FEDERAL UNIVERSITY OYE-EKITI	-	-	1,068,372,519.30	-	1,068,372,519.30
59	FEDERAL UNIVERSITY NDUFU ALIKE IKWO	-	-	1,007,125,331.00	-	1,007,125,331.00
60	FEDERAL COLLEGE OF EDUCATION PANKSHIN	952,921,825.00	-	-	-	952,921,825.00
61	FEDERAL POLYTECHNIC KADUNA	937,386,470.10	-	-	-	937,386,470.10
62	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	886,493,355.60	-	-	-	886,493,355.60
63	FEDERAL UNIVERSITY KASHERE	-	-	884,920,884.65	-	884,920,884.65
64	FEDERAL POLYTECHNIC EKOWE	-	-	872,810,695.00	-	872,810,695.00

NOTE 7:
AID & GRANTS - Contd.

S/N	MDA	DOMESTIC AID ₦	FOREIGN AID ₦	DOMESTIC GRANTS ₦	FOREIGN GRANTS ₦	TOTALS ₦
65	FEDERAL COLLEGE OF EDUCATION OKENE	-	-	815,829,242.00	-	815,829,242.00
66	FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	-	810,812,500.40	-	810,812,500.40
67	FEDERAL POLYTECHNIC OKO	-	-	765,133,753.00	-	765,133,753.00
68	FEDERAL UNIVERSITY OF GUSAU	746,515,307.80	-	-	-	746,515,307.80
69	NATIONAL OPEN UNIVERSITY	742,328,690.00	-	-	-	742,328,690.00
70	FEDERAL POLYTECHNIC HUSSAINI ADAMU	718,060,387.59	-	-	-	718,060,387.59
71	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	-	-	716,416,617.20	-	716,416,617.20
72	FEDERAL POLYTECHNIC IDAH	688,058,324.81	-	-	-	688,058,324.81
73	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	8,254,650.85	-	667,000,000.00	-	675,254,650.85
74	UNIVERSITY OF NIGERIA, NNSUKA	-	350,440,185.77	288,112,550.57	-	638,552,736.34
75	FEDERAL UNIVERSITYOF GASHUA	-	7,217,860.00	618,012,013.00	-	625,229,873.00
76	FEDERAL COLLEGE OF EDUCATION ZARIA	-	-	591,279,465.41	-	591,279,465.41
77	FEDERAL COLLEGE OF EDUCATION OMUKU	-	-	533,867,775.95	-	533,867,775.95
78	FEDERAL POLYTECHNIC OFFA	-	-	509,440,374.15	-	509,440,374.15
79	FEDERAL COLLEGE OF EDUCATION GOMBE	227,381,665.00	-	279,373,350.00	-	506,755,015.00
80	NOMADIC EDUCATION COMMISSION	500,000,000.00	-	-	-	500,000,000.00
81	FEDERAL POLYTECHNIC MUBI	-	-	490,102,191.60	-	490,102,191.60
82	FEDERAL POLYTECHNIC BIDA	474,774,757.00	-	-	-	474,774,757.00
83	FEDERAL POLYTECHNIC ILARO	463,491,660.75	-	-	-	463,491,660.75
84	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	463,491,660.75	-	-	-	463,491,660.75
85	FEDERAL UNIVERSITY DUTSE	-	-	446,009,330.00	-	446,009,330.00
86	FEDERAL POLYTECHNIC NEKEDE	-	-	389,062,197.50	-	389,062,197.50
87	FEDERAL POLYTECHNIC KAURA-NAMODA	-	-	346,616,764.87	-	346,616,764.87
88	FEDERAL COLLEGE OF EDUCATION KATSINA	-	-	339,049,775.00	-	339,049,775.00
89	AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	329,770,525.97	6,635,801.64	-	336,406,327.61
90	FEDERAL COLLEGE OF EDUCATION OBUDU	-	-	325,739,983.00	-	325,739,983.00
91	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	-	-	314,540,000.00	-	314,540,000.00
92	FEDERAL UNIVERSITY LOKOJA	2,204,050.40	-	311,220,707.83	-	313,424,758.23
93	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	278,572,949.51	-	-	-	278,572,949.51
94	FEDERAL POLYTECHNIC UWANA-AFIKPO	-	-	269,212,989.00	-	269,212,989.00
95	UNIVERSITY OF TECHNOLOGY, OWERRI	248,174,028.49	-	-	-	248,174,028.49
96	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	-	232,807,385.38	10,900,000.00	-	243,707,385.38
97	NATIONAL PARK HEADQUARTERS	-	225,315,000.00	-	-	225,315,000.00
98	FEDERAL COLLEGE OF EDUCATION GUSAU	223,653,525.54	-	-	-	223,653,525.54
99	JOS UNIVERSITY TEACHING HOSPITAL	2,656,000.00	200,475,119.35	-	-	203,131,119.35
100	FEDERAL COLLEGE OF EDUCATION UMUNZE	177,174,756.25	-	-	-	177,174,756.25
101	FEDERAL COLLEGE OF EDUCATION KANO	162,112,790.60	-	-	-	162,112,790.60
102	FEDERAL POLYTECHNIC BALI	158,967,564.00	-	-	-	158,967,564.00
103	FEDERAL POLYTECHNIC BAUCHI	157,092,121.00	-	-	-	157,092,121.00
104	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	147,189,174.00	-	-	-	147,189,174.00
105	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	-	-	145,645,880.00	-	145,645,880.00
106	UNIVERSITY OF PORT HARCOURT	91,811,000.00	-	25,000,000.00	-	116,811,000.00
107	FEDERAL POLYTECHNIC EDE	-	-	110,767,117.15	-	110,767,117.15
108	FEDERAL COLLEGE OF EDUCATION AKOKA	110,597,442.68	-	-	-	110,597,442.68
109	FEDERAL POLYTECHNIC DAMATURU	-	-	100,174,363.00	-	100,174,363.00
110	YABA COLLEGE OF TECHNOLOGY	90,898,360.00	-	-	-	90,898,360.00
111	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	-	-	74,217,993.37	-	74,217,993.37
112	NATIONAL YOUTH SERVICE CORPS (NYSC)	50,936,334.86	-	-	-	50,936,334.86
113	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	-	36,243,854.67	250,000.00	-	36,493,854.67
114	OBAFEMI AWOLOWO UNIVERSITY	-	-	25,517,756.54	-	25,517,756.54
115	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	-	23,599,842.50	-	23,599,842.50
116	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	20,392,585.80	-	-	-	20,392,585.80
117	PHARMACIST COUNCIL OF NIGERIA COUNCIL	-	-	10,587,535.00	-	10,587,535.00
118	LAGOS UNIVERSITY TEACHING HOSPITAL	9,252,553.77	-	-	-	9,252,553.77
119	FEDERAL MEDICAL CENTRE ABEOKUTA	7,145,000.00	-	1,574,777.30	-	8,719,777.30
120	FEDERAL MEDICAL CENTRE, KOGI	-	-	8,174,100.00	-	8,174,100.00
121	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	6,912,067.00	-	-	6,912,067.00
122	NATIONAL MATHEMATICAL CENTRE, SHEDA	-	-	5,890,000.00	-	5,890,000.00
123	FEDERAL MEDICAL CENTRE, TARABA STATE	-	-	5,000,000.00	-	5,000,000.00
124	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	4,359,967.98	-	-	-	4,359,967.98
125	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,602,727.50	-	400,000.00	-	4,002,727.50
126	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-	-	2,868,980.00	-	2,868,980.00
127	FEDERAL POLYTECHNIC UKANA	1,824,000.00	-	-	-	1,824,000.00
128	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	-	-	211,500.00	-	211,500.00
	GRAND-TOTAL	89,433,308,280.80	13,084,816,750.39	117,038,866,869.28	5,387,764.00	**219,562,379,664.47**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**89.43**	**13.08**	**117.04**	**0.01**	**219.56**

NOTE 8:
DEBT FORGIVENESS

MDA	FOREIGN DEBT FORGIVENESS ₦	DOMESTIC DEBT FORGIVENESS ₦	OTHER CAPITAL RECEIPTS TO CDF ₦	TOTAL ₦
ECONOMIC SECTOR				
NIGERIA CUSTOMS SERVIVES	-	-	11,829,528,128.69	11,829,528,128.69
GRAND-TOTAL			11,829,528,128.69	11,829,528,128.69
GRAND-TOTAL (APPROX. TO ₦ BILLION)			**11.83**	**11.83**

NOTE 9:
EXTRAORDINARY ITEMS

S/N	MDA	EXTRAORDINARY ITEMS
	ADMINISTRATIVE SECTOR	₦
1	BUREAU OF PUBLIC ENTERPRISES (BPE)	17,483,811,301.00
2	NIPOST	5,808,403,474.14
3	NIGERIA IMMIGRATION SERVICE	2,628,143,320.00
4	NATIONAL FILM AND VEDIO CENSOR BOARD	40,470,662.50
5	NATIONAL IDENTITY MANAGEMENT COMMISSION	15,453,313.68
6	FOREIGN MISSION: NEW YORK (CG)	10,896,969.70
7	FOREIGN MISSION: VIENNA	8,662,467.62
8	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	7,101,952.00
9	NIPSS, KURU	5,150,205.48
10	FOREIGN MISSION: ADDIS ABABA	4,835,632.59
11	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	4,635,228.15
12	FOREIGN MISSION: CANBERRA	4,425,679.91
13	NATIONAL MERIT AWARD	4,230,325.76
14	PUBLIC SERVICE INSTITUTE OF NIGERIA.	4,030,000.00
15	FOREIGN MISSION: WASHINGTON	643,790.91
16	FOREIGN MISSION: ANKARA	454,545.45
17	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	64,000.00
	ECONOMIC SECTOR	
18	CONSOLIDATED REVENUE FUND	3,797,092,483,470.34
19	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	6,306,446,339.67
20	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	5,783,800,271.72
21	FEDERAL MINISTRY OF AGRICULTURE	308,768,154.21
22	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	300,574,041.07
23	PETROLEUM TRAINING INSTITUTE	130,296,267.34
24	ANAMBRA/ IMO RBDA	121,116,943.24
25	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	119,203,882.83
26	NIGERIA CUSTOMS SERVIVES	104,084,833.73
27	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	86,289,846.38
28	NIGERIAN RAILWAY CORPORATION	67,959,484.23
29	NIGERIAN METEOROLOGICAL AGENCY	41,358,128.63
30	AJAOKUTA STEEL COMPANY LIMITED	36,901,700.06
31	CENTRE FOR MANAGEMENT DEVELOPMENT	22,430,393.16
32	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	22,174,132.18
33	FEDERAL ROAD MAINTENANCE AGENCY	17,380,080.37
34	DEPARTMENT OF PETROLEUM RESOURCES	10,620,000.00
35	STANDARD ORGANIZATION OF NIGERIA	9,533,600.00
36	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	7,980,033.20
37	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	5,879,053.05
38	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	5,491,240.21
39	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	3,741,945.00
40	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	2,598,103.02
41	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,551,910.00
42	NIGERIAN EXPORT PROMOTION COUNCIL	700,525.84
43	PROJECT DEVELOPMENT INSTITUTE - ENUGU	500,000.00
44	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	350,000.00
45	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	290,594.50
46	FISCAL RESPONSILIBITY COMMISSION	109,846.16
47	FEDERAL INLAND REVENUE SERVICES	27,900.00

NOTE 9:
EXTRAORDINARY ITEMS - Contd.

S/N	MDA	EXTRAORDINARY ITEMS
	LAW & JUSTICE SECTOR	
48	NATIONAL JUDICIAL INSTITUTE-ABUJA	20,812,489.88
49	HIGH COURT OF JUSTICE-FCT ABUJA	9,537,394.00
50	FEDERAL HIGH COURT-LAGOS	2,496,049.00
51	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	626,455.00
52	NATIONAL DRUG LAW ENFORCEMENT AGENCY	620,900.00
53	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	430,000.00
	REGIONAL SECTOR	
54	FEDERAL MINISTRY OF NIGER DELTA HQTRS	778,200.00
	SOCIAL SECTOR	
55	UNIVERSITY OF IBADAN	1,257,972,728.54
56	NATIONAL HOSPITAL	504,000,000.00
57	FEDERAL UNIVERSITY DUTSE	440,996,004.59
58	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	371,997,239.04
59	FEDERAL UNIVERSITY KASHERE	371,450,488.76
60	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	243,497,481.05
61	FEDERAL UNIVERSITY DUTSIN-MA	163,358,054.56
62	FEDERAL POLYTECHNIC AUCHI	123,465,576.85
63	AHMADU BELLO UNIVERSITY, ZARIA	96,141,528.07
64	FEDERAL POLYTECHNIC EDE	56,556,657.12
65	UNIVERSITY OF LAGOS	51,267,396.18
66	UNIVERSITY OF JOS	49,139,547.06
67	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	42,918,287.67
68	FEDERAL POLYTECHNIC NEKEDE	42,142,942.25
69	UNIVERSITY OF ILORIN	28,325,943.20
70	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	25,239,413.21
71	NATIONAL PARK HEADQUARTERS	21,777,176.45
72	UNIVERSITY OF TECHNOLOGY, OWERRI	19,847,284.63
73	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	19,130,835.82
74	FEDERAL POLYTECHNIC ADO-EKITI	17,739,705.00
75	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	15,184,746.62
76	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	11,755,337.80
77	FEDERAL MINISTRY OF EDUCATION - HQTRS	9,981,610.90
78	UNIVERSITY OF NIGERIA, NNSUKA	9,000,000.00
79	FEDERAL POLYTECHNIC DAMATURU	8,505,242.00
80	FEDERAL MINISTRY OF HEALTH - HQTRS	8,307,872.97
81	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	7,992,121.38
82	FEDERAL COLLEGE OF EDUCATION OBUDU	7,918,957.25
83	FEDERAL COLLEGE OF EDUCATION KATSINA	7,467,580.00
84	FEDERAL COLLEGE OF EDUCATION GOMBE	6,021,581.50
85	AMINU KANO UNIVERSITY TEACHING HOSPITAL	5,273,019.68
86	FEDERAL POLYTECHNIC OFFA	5,099,990.00
87	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	3,479,097.50
88	BAYERO UNIVERSITY, KANO	3,056,232.75
89	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	2,844,830.34
90	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,200,474.86
91	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,478,434.00
92	FGGC, YOLA	1,166,667.67

NOTE 9:
EXTRAORDINARY ITEMS - Contd.

S/N	MDA	EXTRAORDINARY ITEMS
93	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,166,667.67
94	FEDERAL COLLEGE OF EDUCATION OYO	1,046,358.01
95	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	723,320.00
96	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	491,333.91
97	FEDERAL COLLEGE OF EDUCATION GUSAU	445,366.42
98	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	285,469.76
99	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	130,694.42
100	FEDERAL UNIVERSITY WUKARI	100,000.00
101	UNIVERSITY OF UYO	99,900.00
	GRAND-TOTAL	**3,840,745,544,275.37**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**3,840.75**

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT N	TRANSFER TO NOTE 21 N	BALANCE N
	ADMINISTRATIVE SECTOR			
1	INDEPENDENT NATIONAL ELECTORAL COMMISSION	272,714,239,854.37	(272,714,239,854.37)	-
2	POLICE FORMATION & COMMAND HQTRS	261,764,678,727.89	(261,764,678,727.89)	-
3	NIGERIAN ARMY	224,633,224,323.08	(224,633,224,323.08)	-
4	MILITARY PENSION BOARD	127,545,765,381.10	(127,545,765,381.10)	-
5	NASS MANAGEMENT	114,583,333,333.37	(114,583,333,333.37)	-
6	NATIONAL PENSION COMMISSION	96,070,113,458.33	(96,070,113,458.33)	-
7	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	73,373,357,246.88	(73,373,357,246.88)	-
8	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	66,402,408,088.12	(66,402,408,088.12)	-
9	NIGERIAN NAVY	64,892,769,615.49	(64,892,769,615.49)	-
10	NIGERIAN AIRFORCE	62,573,183,634.39	(62,573,183,634.39)	-
11	NIGERIAN PRISON SERVICE	60,835,113,045.08	(60,835,113,045.08)	-
12	FEDERAL DEFENCE MINISTRY- MAIN MOD	50,006,273,952.75	(50,006,273,952.75)	-
13	NIGERIA IMMIGRATION SERVICE	49,211,012,043.46	(49,211,012,043.46)	-
14	HOUSE OF REPRESENTATIVES	48,236,999,303.44	(48,236,999,303.44)	-
15	DIRECTORATE OF STATE SECURITY SERVICE	40,445,830,641.60	(40,445,830,641.60)	-
16	FEDERAL ROAD SAFETY COMMISSION	33,427,873,975.13	(33,427,873,975.13)	-
17	SENATE	26,967,842,664.00	(26,967,842,664.00)	-
18	STATE HOUSE - HQTRS	17,865,011,846.21	(17,865,011,846.21)	-
19	NATIONAL SECURITY ADVISER	16,065,149,906.15	(16,065,149,906.15)	-
20	DEFENCE MISSIONS	14,441,902,438.95	(14,441,902,438.95)	-
21	DEFENCE AGENCY INTELLIGENCE	14,196,901,738.97	(14,196,901,738.97)	-
22	NATIONAL ASSEMBLY COMMISSION	11,877,216,196.46	(11,877,216,196.46)	-
23	GENERAL SERVICE	11,856,714,142.85	(11,856,714,142.85)	-
24	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	11,439,981,723.38	(11,439,981,723.38)	-
25	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	10,641,772,402.99	(10,641,772,402.99)	-
26	NATIONAL IDENTITY MANAGEMENT COMMISSION	9,911,866,185.93	(9,911,866,185.93)	-
27	LEGISLATIVE AIDES	9,452,095,926.00	(9,452,095,926.00)	-
28	COMMANDCOLLEGE, JAJIAND STAFF	9,222,171,172.34	(9,222,171,172.34)	-
29	NIGERIANACADEMY DEFENCE(NDA)	8,802,067,176.13	(8,802,067,176.13)	-
30	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	8,082,302,838.40	(8,082,302,838.40)	-
31	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	7,731,709,143.51	(7,731,709,143.51)	-
32	NIPOST	7,645,792,653.38	(7,645,792,653.38)	-
33	NIGERIANCOLLEGE DEFENCE	7,139,157,144.57	(7,139,157,144.57)	-
34	FEDERAL RADIO CORPORATION OF NIGERIA	6,638,927,508.70	(6,638,927,508.70)	-
35	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	6,328,967,179.15	(6,328,967,179.15)	-
36	NIGERIAN TELEVISION AUTHORITY	5,973,593,612.50	(5,973,593,612.50)	-
37	NATIONAL INTELLIGENT AGENCY	5,643,856,497.63	(5,643,856,497.63)	-
38	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	5,643,856,497.63	(5,643,856,497.63)	-
39	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	5,517,271,081.17	(5,517,271,081.17)	-
40	NATIONAL ORIENTATION AGENCY	5,465,094,814.75	(5,465,094,814.75)	-
41	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	4,744,853,658.41	(4,744,853,658.41)	-
42	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	4,695,796,719.75	(4,695,796,719.75)	-
43	FEDERAL MINISTRY OF INFORMATION - HQTRS	4,144,429,349.94	(4,144,429,349.94)	-
44	AUDITOR GENERAL FOR THE FEDERATION	3,926,042,756.68	(3,926,042,756.68)	-
45	PUBLIC COMPLAINTS COMMISSION	3,850,000,000.00	(3,850,000,000.00)	-
46	TECHNICAL AIDS CORPS	3,497,517,318.83	(3,497,517,318.83)	-
47	FEDERAL MINISTRY OF INTERIOR - HQTRS	3,225,054,789.46	(3,225,054,789.46)	-
48	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,136,751,220.21	(3,136,751,220.21)	-
49	FEDERAL FIRE SERVICE	3,000,254,765.13	(3,000,254,765.13)	-
50	NIGERIA POLICE ACADEMY WUDIL, KANO	2,467,835,147.00	(2,467,835,147.00)	-
51	VOICE OF NIGERIA	2,340,772,899.05	(2,340,772,899.05)	-
52	NIGERIA COMMUNICATION SATELLITE	2,331,252,160.58	(2,331,252,160.58)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT N	TRANSFER TO NOTE 21 N	BALANCE N
53	DEFENCE SPACE ADMINISTRATION	2,265,160,984.69	(2,265,160,984.69)	-
54	FEDERAL GOVT STAFF HOUSING LOANS BOARD	2,164,924,487.92	(2,164,924,487.92)	-
55	FOREIGN MISSION: NEW YORK (CG)	2,131,652,746.46	(2,131,652,746.46)	-
56	FEDERAL CHARACTER COMMISSION	2,043,675,042.40	(2,043,675,042.40)	-
57	FOREIGN MISSION: WASHINGTON	1,880,238,819.12	(1,880,238,819.12)	-
58	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	1,687,467,291.19	(1,687,467,291.19)	-
59	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,678,248,366.52	(1,678,248,366.52)	-
60	FOREIGN MISSION: NEW YORK (PM)	1,590,051,759.24	(1,590,051,759.24)	-
61	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,588,732,307.00	(1,588,732,307.00)	-
62	NATIONAL LOTTERY TRUST FUND	1,553,919,684.76	(1,553,919,684.76)	-
63	NEWS AGENCY OF NIGERIA	1,548,260,747.84	(1,548,260,747.84)	-
64	NATIONAL GALLERY OF ART	1,525,617,020.60	(1,525,617,020.60)	-
65	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,448,872,184.50	(1,448,872,184.50)	-
66	NATIONAL COUNCIL OF ARTS AND CULTURE	1,438,510,270.37	(1,438,510,270.37)	-
67	NATIONAL HAJJ COMMISSION OF NIGERIA	1,401,399,063.53	(1,401,399,063.53)	-
68	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,359,437,126.93	(1,359,437,126.93)	-
69	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,288,733,487.91	(1,288,733,487.91)	-
70	FOREIGN MISSION: BUDAPEST	1,220,238,522.54	(1,220,238,522.54)	-
71	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,209,971,222.87	(1,209,971,222.87)	-
72	FOREIGN MISSION: ADDIS ABABA	1,208,714,592.78	(1,208,714,592.78)	-
73	FEDERAL CIVIL SERVICE COMMISSION	1,205,854,050.89	(1,205,854,050.89)	-
74	NIPSS, KURU	1,193,729,926.66	(1,193,729,926.66)	-
75	DEFENCE HEADQURTERS	1,154,048,367.25	(1,154,048,367.25)	-
76	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,139,700,352.61	(1,139,700,352.61)	-
77	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,086,403,875.77	(1,086,403,875.77)	-
78	STATE HOUSE OPERATIONS - PRESIDENT	1,080,403,419.83	(1,080,403,419.83)	-
79	FOREIGN MISSION: VIENNA	1,072,442,480.87	(1,072,442,480.87)	-
80	FOREIGN MISSION: CANBERRA	1,025,966,345.54	(1,025,966,345.54)	-
81	FOREIGN MISSION: ANKARA	1,007,526,237.68	(1,007,526,237.68)	-
82	FOREIGN MISSION: NNJC - NIAMEY	893,955,386.52	(893,955,386.52)	-
83	FOREIGN MISSION: YAOUNDE	861,915,088.87	(861,915,088.87)	-
84	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	855,818,801.44	(855,818,801.44)	-
85	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	817,193,510.34	(817,193,510.34)	-
86	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	805,212,464.73	(805,212,464.73)	-
87	FOREIGN MISSION: ABIDJAN	786,371,403.18	(786,371,403.18)	-
88	FOREIGN MISSION: WARSAW	786,323,129.89	(786,323,129.89)	-
89	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	783,550,764.22	(783,550,764.22)	-
90	NATIONAL FILM AND VEDIO CENSOR BOARD	752,041,879.60	(752,041,879.60)	-
91	FOREIGN MISSION: BERLIN	751,866,894.28	(751,866,894.28)	-
92	BUREAU OF PUBLIC PROCUREMENT (BPP)	746,837,894.26	(746,837,894.26)	-
93	FOREIGN MISSION: OTTAWA	726,039,911.25	(726,039,911.25)	-
94	NATIONAL BROADCASTING COMMISION	651,798,691.70	(651,798,691.70)	-
95	NIGERIAN TOURISM DEVELOPMENT CORPORATION	643,440,197.15	(643,440,197.15)	-
96	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	620,857,862.80	(620,857,862.80)	-
97	POLICE SERVICE COMMISSION HQTRS	620,857,862.80	(620,857,862.80)	-
98	FOREIGN MISSION: ACCRA	618,818,455.64	(618,818,455.64)	-
99	FOREIGN MISSION: PARIS	578,208,675.48	(578,208,675.48)	-
100	FOREIGN MISSION: GENEVA	574,603,404.13	(574,603,404.13)	-
101	FOREIGN MISSION: TOKYO	559,119,213.78	(559,119,213.78)	-
102	FOREIGN MISSION: MADRID	549,472,584.98	(549,472,584.98)	-
103	NIGERIA CHRISTIAN PILGRIM COMMISSION	546,941,267.59	(546,941,267.59)	-
104	FOREIGN MISSION: THE HAGUE	536,614,121.57	(536,614,121.57)	-
105	FOREIGN MISSION: DUBAI TRADE MISSIONS	518,652,910.52	(518,652,910.52)	-
106	CODE OF CONDUCT TRIBUNAL	516,008,131.70	(516,008,131.70)	-
107	FOREIGN MISSION DOHA, QATAR	511,115,136.92	(511,115,136.92)	-
108	FOREIGN MISSION: KIEV	501,090,894.23	(501,090,894.23)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
165	FOREIGN MISSION: FREETOWN	301,118,069.23	(301,118,069.23)	-
166	FOREIGN MISSION: CONAKRY	300,074,931.23	(300,074,931.23)	-
167	FOREIGN MISSION: MEXICO CITY	299,381,792.48	(299,381,792.48)	-
168	FOREIGN MISSION: PYONG YANG	298,758,981.52	(298,758,981.52)	-
169	FOREIGN MISSION: DAKAR	298,666,366.00	(298,666,366.00)	-
170	FOREIGN MISSION: HANOI	295,764,742.02	(295,764,742.02)	-
171	FOREIGN MISSION: KHARTOUM	295,437,083.50	(295,437,083.50)	-
172	FOREIGN MISSION: MNROVIA	293,297,615.67	(293,297,615.67)	-
173	FOREIGN MISSION: JAKARTA	292,779,389.77	(292,779,389.77)	-
174	FOREIGN MISSION: BAMAKO	292,724,649.51	(292,724,649.51)	-
175	FOREIGN MISSION: HAVANA	292,088,710.77	(292,088,710.77)	-
176	FOREIGN MISSION, JUBA, SOUTH SUDAN	291,164,067.00	(291,164,067.00)	-
177	FOREIGN MISSION: BUEA	289,854,481.57	(289,854,481.57)	-
178	FOREIGN MISSION: NIAMEY	289,168,530.02	(289,168,530.02)	-
179	FOREIGN MISSION: BUJUMBURA	285,788,697.80	(285,788,697.80)	-
180	FOREIGN MISSION: BEIRUT	284,242,909.62	(284,242,909.62)	-
181	FOREIGN MISSION: PORT OF SPAIN	283,893,433.25	(283,893,433.25)	-
182	FOREIGN MISSION: BANJUL	283,527,195.76	(283,527,195.76)	-
183	FOREIGN MISSION: OUAGADOUGOU	282,881,792.27	(282,881,792.27)	-
184	FOREIGN MISSION: MAPUTO	282,822,860.40	(282,822,860.40)	-
185	FOREIGN MISSION LILONGWE, MALAWI	281,025,472.02	(281,025,472.02)	-
186	FOREIGN MISSION: KINGSTON	278,729,214.48	(278,729,214.48)	-
187	FOREIGN MISSION: KAMPALA	278,728,601.75	(278,728,601.75)	-
188	FOREIGN MISSION: DAMASCUS	277,911,460.27	(277,911,460.27)	-
189	FOREIGN MISSION: MALABO	276,597,108.65	(276,597,108.65)	-
190	FOREIGN MISSION: BRAZAVILLE	275,699,838.27	(275,699,838.27)	-
191	FOREIGN MISSION: LONDON	275,257,536.02	(275,257,536.02)	-
192	FOREIGN MISSION: LUANDA	275,257,536.02	(275,257,536.02)	-
193	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	275,209,002.86	(275,209,002.86)	-
194	FOREIGN MISSION: LOME	269,796,720.27	(269,796,720.27)	-
195	STATE HOUSE MEDICAL CENTRE	268,385,263.34	(268,385,263.34)	-
196	FOREIGN MISSION: LIBREVILLE	267,567,011.90	(267,567,011.90)	-
197	FOREIGN MISSION: ISLAMABAD	266,521,076.02	(266,521,076.02)	-
198	FOREIGN MISSION: BATA	266,397,406.02	(266,397,406.02)	-
199	FOREIGN MISSION: BISSAU	262,264,391.69	(262,264,391.69)	-
200	FOREIGN MISSION: DOUALA	259,930,070.77	(259,930,070.77)	-
201	FOREIGN MISSION: MANILLA	256,200,870.27	(256,200,870.27)	-
202	FOREIGN MISSION: LUSAKA	253,411,582.68	(253,411,582.68)	-
203	FOREIGN MISSION: BANGUI	251,777,809.76	(251,777,809.76)	-
204	FOREIGN MISSION: COTONOU	247,732,060.52	(247,732,060.52)	-
205	FOREIGN MISSION: KUWAIT	243,454,964.27	(243,454,964.27)	-
206	PERMANENT REPRESENTATION, ECOWAS, ABUJA	241,203,875.50	(241,203,875.50)	-
207	BUREAU OF PUBLIC SERVICE REFORMS	221,713,940.15	(221,713,940.15)	-
208	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	207,190,305.32	(207,190,305.32)	-
209	NIGERIA PRESS COUNCIL	203,686,406.53	(203,686,406.53)	-
210	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	200,000,000.00	(200,000,000.00)	
211	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	198,022,933.72	(198,022,933.72)	-
212	NATIONAL TROUPE OF NIGERIA	195,667,424.26	(195,667,424.26)	-
213	ADVERTISING PRACTIONERS OF NIGERIA	179,038,477.71	(179,038,477.71)	-
214	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	158,333,333.32	(158,333,333.32)	-
215	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	142,764,258.00	(142,764,258.00)	-
216	DEFENCE SCHOOL INTELLIGENCE	127,377,230.75	(127,377,230.75)	-
217	SENATE COMMITTEE ON PUBLIC ACCOUNTS	115,008,000.00	(115,008,000.00)	-
218	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	110,943,237.09	(110,943,237.09)	-
219	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	90,105,209.28	(90,105,209.28)	-
220	NATIONAL WAR MUSEUM - UMUAHIA	77,520,872.69	(77,520,872.69)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
109	FOREIGN MISSION: BRASILIA	491,110,141.43	(491,110,141.43)	-
110	FOREIGN MISSION: SINGAPORE	490,676,134.25	(490,676,134.25)	-
111	FOREIGN MISSION: ROME	481,390,000.88	(481,390,000.88)	-
112	FOREIGN MISSION: BRUSSELS	474,753,800.47	(474,753,800.47)	-
113	FOREIGN MISSION: BEIJING	464,641,827.92	(464,641,827.92)	-
114	PUBLIC SERVICE INSTITUTE OF NIGERIA	455,469,042.38	(455,469,042.38)	-
115	NIGERIAN FILM CORPORATION	452,647,789.11	(452,647,789.11)	-
116	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	447,479,175.80	(447,479,175.80)	-
117	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	444,792,956.92	(444,792,956.92)	-
118	FOREIGN MISSION: MOSCOW	438,353,905.90	(438,353,905.90)	-
119	FOREIGN MISSION: BUENOS AIRES	405,423,209.32	(405,423,209.32)	-
120	FOREIGN MISSION: BERNE	402,413,919.78	(402,413,919.78)	-
121	NATIONAL THEATRE	399,127,299.70	(399,127,299.70)	-
123	FOREIGN MISSION: SEOUL	392,890,171.00	(392,890,171.00)	-
124	FOREIGN MISSION: BUCHAREST	386,121,049.63	(386,121,049.63)	-
125	FOREIGN MISSION: SHANGHAI	379,886,714.56	(379,886,714.56)	-
126	CONSOLATE GENERAL FRANKFURT, GERMANY	378,261,198.62	(378,261,198.62)	-
127	FOREIGN MISSION: BANGKOK	366,462,172.98	(366,462,172.98)	-
128	FOREIGN MISSION: STOCKHOLM	366,370,870.77	(366,370,870.77)	-
129	NATIONAL COMMISSION FOR REFUGEES	364,105,522.94	(364,105,522.94)	-
130	FOREIGN MISSION: TEL AVIV	363,063,059.02	(363,063,059.02)	-
131	STATE HOUSE OPERATIONS - VICE PRESIDENT	362,947,559.07	(362,947,559.07)	-
132	FOREIGN MISSIONS, ABU DHAB	361,580,686.92	(361,580,686.92)	-
133	FOREIGN MISSION: HONGKONG	361,096,971.02	(361,096,971.02)	-
134	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	358,549,956.86	(358,549,956.86)	-
135	FOREIGN MISSION: ATLANTA	357,585,425.25	(357,585,425.25)	-
136	FOREIGN MISSION: TUNIS	356,850,864.48	(356,850,864.48)	-
137	FOREIGN MISSION: NAIROBI	353,099,954.48	(353,099,954.48)	-
138	FOREIGN MISSION: KIGALI RWANDA	351,256,956.17	(351,256,956.17)	-
139	FOREIGN MISSION: DUBLIN	349,863,912.15	(349,863,912.15)	-
140	FOREIGN MISSION: RIYADH	348,497,528.00	(348,497,528.00)	-
141	FOREIGN MISSION: JEDDAH	344,543,471.25	(344,543,471.25)	-
142	FOREIGN MISSION: N'DJAMENA	339,798,805.93	(339,798,805.93)	-
143	FOREIGN MISSION: PRETORIA	337,381,219.00	(337,381,219.00)	-
144	FOREIGN MISSION: TEHRAN	336,489,188.50	(336,489,188.50)	-
145	FOREIGN MISSION: NEW DELHI	336,406,109.02	(336,406,109.02)	-
146	FOREIGN MISSION: DAR-ES-SALAAM	335,402,049.73	(335,402,049.73)	-
147	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	331,421,421.20	(331,421,421.20)	-
148	FOREIGN MISSION: ALGIERS	326,617,605.11	(326,617,605.11)	-
149	FOREIGN MISSION: CARACAS	326,371,597.02	(326,371,597.02)	-
150	FOREIGN MISSION: RABAT	322,734,307.48	(322,734,307.48)	-
150	FOREIGN MISSION: SAO TOME	321,167,009.70	(321,167,009.70)	-
151	FOREIGN MISSION: HARARE	321,027,008.28	(321,027,008.28)	-
152	FOREIGN MISSION: WINDHOEK	319,542,146.00	(319,542,146.00)	-
153	FOREIGN MISSION: TRIPOLI	318,532,549.88	(318,532,549.88)	-
154	FOREIGN MISSION AMMAN, JORDAN	316,526,528.25	(316,526,528.25)	-
155	FOREIGN MISSION: JOHANNESBURG	313,034,867.00	(313,034,867.00)	-
156	FOREIGN MISSION: CAIRO	312,836,129.52	(312,836,129.52)	-
157	FOREIGN MISSION: KINSHASA	312,067,397.65	(312,067,397.65)	-
158	FOREIGN MISSION: KUALA LUMPUR	312,067,397.65	(312,067,397.65)	-
159	FOREIGN MISSION: ATHENS	310,864,617.73	(310,864,617.73)	-
160	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	310,571,915.68	(310,571,915.68)	-
161	FOREIGN MISSION: GABORONE	310,472,174.17	(310,472,174.17)	-
162	FOREIGN MISSION GUANGZHOU, CHINA	310,218,383.25	(310,218,383.25)	-
163	FOREIGN MISSION: LISBON	308,982,687.05	(308,982,687.05)	-
164	FOREIGN MISSION VATICAN	307,489,300.77	(307,489,300.77)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
221	STATE HOUSE LAGOS LIAISON OFFICE	77,097,366.25	(77,097,366.25)	-
222	CONSOLATE GENERAL, SAU PAULO, BRAZIL	68,897,958.42	(68,897,958.42)	-
223	FOREIGN MISSION COLOMBO, SRI-LANKA	60,043,367.10	(60,043,367.10)	-
224	FOREIGN MISSION BELGRADE, SERBIA	58,068,775.98	(58,068,775.98)	-
225	NATIONAL MERIT AWARD	54,221,033.14	(54,221,033.14)	-
226	NIGERIA ARMY UNIVERSITY, BIU	45,833,333.33	(45,833,333.33)	-
227	SERVICOM	40,612,374.81	(40,612,374.81)	-
228	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	40,612,374.81	(40,612,374.81)	-
229	LAGOS LIAISON OFFICE	34,388,471.58	(34,388,471.58)	-
230	FOREIGN SERVICE ACADEMY (FSA)	30,881,958.31	(30,881,958.31)	-
231	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	27,337,593.26	(27,337,593.26)	-
232	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	21,401,178.24	(21,401,178.24)	-
233	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	19,270,028.07	(19,270,028.07)	-
234	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	16,512,497.91	(16,512,497.91)	-
235	FEDERAL TRAINING CENTRE,ENUGU	13,148,739.97	(13,148,739.97)	-
236	FEDERAL TRAINING CENTRE,ILORIN	13,148,739.97	(13,148,739.97)	-
237	FEDERAL TRAINING CENTRE,KADUNA	12,898,739.92	(12,898,739.92)	-
238	FEDERAL TRAINING CENTRE,LAGOS	12,898,739.92	(12,898,739.92)	-
239	FEDERAL TRAINING CENTRE,MAIDUGURI	12,898,739.92	(12,898,739.92)	-
240	FEDERAL TRAINING CENTRE,CALABAR	12,898,739.92	(12,898,739.92)	-
241	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	8,248,793.19	(8,248,793.19)	-
242	PRESIDENTIAL ADVISORY COMMITTEE	4,701,281.69	(4,701,281.69)	-
	ECONOMIC SECTOR			
243	CONSOLIDATED REVENUE FUND	3,799,653,434,799.30	(3,799,653,434,799.30)	-
244	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	400,955,982,032.30	(400,955,982,032.30)	-
245	BUDGET AND NATIONAL PLANNING	248,093,215,115.79	(248,093,215,115.79)	-
246	FEDERAL INLAND REVENUE SERVICES	97,688,245,297.74	(97,688,245,297.74)	-
247	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	92,700,220,461.09	(92,700,220,461.09)	-
248	NIGERIA CUSTOMS SERVIVES	39,989,565,409.86	(39,989,565,409.86)	-
249	DEPARTMENT OF PETROLEUM RESOURCES	33,397,296,996.28	(33,397,296,996.28)	-
250	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	18,273,425,669.57	(18,273,425,669.57)	-
251	PETROLEUM TRAINING INSTITUTE	13,010,542,979.24	(13,010,542,979.24)	-
252	FEDERAL ROAD MAINTENANCE AGENCY	12,267,808,250.20	(12,267,808,250.20)	-
253	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	8,407,573,617.78	(8,407,573,617.78)	-
254	FEDERAL MINISTRY OF AGRICULTURE	8,295,171,754.45	(8,295,171,754.45)	-
255	NIGERIA NUCLEAR REGULATORY AUTHORITY	7,606,055,903.28	(7,606,055,903.28)	-
256	NIGERIAN RAILWAY CORPORATION	6,410,121,415.01	(6,410,121,415.01)	-
257	ACCIDENT INVESTIGATION BUREAU	6,013,935,829.03	(6,013,935,829.03)	-
258	FEDERAL MINISTRY OF FINANCE - HQTRS	5,798,517,069.44	(5,798,517,069.44)	-
259	NATIONAL DIRECTORATE OF EMPLOYMENT	3,787,353,251.45	(3,787,353,251.45)	-
260	NATIONAL BUREAU OF STATISTICS	3,612,260,953.91	(3,612,260,953.91)	-
261	NIGERIAN METEOROLOGICAL AGENCY	3,252,751,971.95	(3,252,751,971.95)	-
262	AJAOKUTA STEEL COMPANY LIMITED	3,097,196,558.64	(3,097,196,558.64)	-
263	SMEDAN - H/QTRS	3,053,077,820.77	(3,053,077,820.77)	-
264	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	2,889,403,050.44	(2,889,403,050.44)	-
265	STANDARD ORGANIZATION OF NIGERIA	2,458,887,586.42	(2,458,887,586.42)	-
266	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,401,953,687.86	(2,401,953,687.86)	-
267	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,300,422,037.76	(2,300,422,037.76)	-
268	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,275,270,841.48	(2,275,270,841.48)	-
269	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	2,130,694,316.88	(2,130,694,316.88)	-
270	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	2,067,298,334.19	(2,067,298,334.19)	-
271	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	2,028,004,128.19	(2,028,004,128.19)	-
271	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	1,984,428,658.74	(1,984,428,658.74)	-
272	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,846,556,428.02	(1,846,556,428.02)	-
273	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,723,659,372.86	(1,723,659,372.86)	-
274	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,705,633,779.76	(1,705,633,779.76)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT N	TRANSFER TO NOTE 21 N	BALANCE N
275	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	1,677,351,194.82	(1,677,351,194.82)	-
276	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,563,095,887.13	(1,563,095,887.13)	-
277	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,556,714,220.68	(1,556,714,220.68)	-
278	ENERGY COMMISSION OF NIGERIA	1,544,898,003.77	(1,544,898,003.77)	-
279	BUDGET OFFICE OF THE FEDERATION	1,518,794,115.70	(1,518,794,115.70)	-
280	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,451,456,393.60	(1,451,456,393.60)	-
281	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,401,399,063.53	(1,401,399,063.53)	-
282	CROSS RIVER RBDA	1,360,431,286.66	(1,360,431,286.66)	-
283	FPO ABEOKUTA	1,338,667,876.12	(1,338,667,876.12)	-
284	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,250,348,768.80	(1,250,348,768.80)	-
285	NATIONAL RURAL ELECTRIFICATION AGENCY	1,182,064,182.84	(1,182,064,182.84)	-
286	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,163,022,274.45	(1,163,022,274.45)	-
287	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,161,985,686.42	(1,161,985,686.42)	-
288	RUBBER RESEARCH INSTITUTE- BENIN	1,161,100,396.78	(1,161,100,396.78)	-
289	INDUSTRIAL TRAINING FUND	1,117,981,279.32	(1,117,981,279.32)	-
289	LOWER NIGER RBDA	1,070,279,941.55	(1,070,279,941.55)	-
290	INSTITUTE OF AGRICULTURAL RESEARCH - ZARIA	1,060,491,994.15	(1,060,491,994.15)	-
291	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,043,837,197.38	(1,043,837,197.38)	-
292	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,037,435,458.64	(1,037,435,458.64)	-
293	HADEJIA-JAMAÃ»ARE RBDA	1,009,411,491.67	(1,009,411,491.67)	-
294	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	994,816,388.89	(994,816,388.89)	-
295	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	984,186,101.85	(984,186,101.85)	-
296	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	984,173,773.00	(984,173,773.00)	-
297	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	954,478,582.83	(954,478,582.83)	-
298	MARITIME ACADEMY, ORON	950,805,949.41	(950,805,949.41)	-
299	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	936,944,927.70	(936,944,927.70)	-
300	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	919,447,896.68	(919,447,896.68)	-
301	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	904,341,557.17	(904,341,557.17)	-
302	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	898,601,302.59	(898,601,302.59)	-
303	FPO KANO	895,650,260.22	(895,650,260.22)	-
303	COCOA RESEARCH INSTITUTE- IBADAN	888,739,597.71	(888,739,597.71)	-
304	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	887,952,795.82	(887,952,795.82)	-
305	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	879,656,144.43	(879,656,144.43)	-
306	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	828,935,308.47	(828,935,308.47)	-
307	NATIONAL POWER TRAINING INSTITUTE	811,654,654.84	(811,654,654.84)	-
307	CENTRE FOR MANAGEMENT DEVELOPMENT	800,012,136.89	(800,012,136.89)	-
308	LOWER BENUE RBDA	798,401,837.61	(798,401,837.61)	-
309	NATIONAL PRODUCTIVITY CENTRE	794,062,442.78	(794,062,442.78)	-
310	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	783,405,778.41	(783,405,778.41)	-
311	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	777,871,848.02	(777,871,848.02)	-
311	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	772,657,414.21	(772,657,414.21)	-
312	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	747,017,032.58	(747,017,032.58)	-
312	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	742,349,294.32	(742,349,294.32)	-
313	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	742,002,965.69	(742,002,965.69)	-
314	UPPER NIGER RBDA	737,539,446.34	(737,539,446.34)	-
315	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	719,262,857.93	(719,262,857.93)	-
316	PROJECT DEVELOPMENT INSTITUTE - ENUGU	712,198,571.47	(712,198,571.47)	-
317	NIGERIAN EXPORT PROMOTION COUNCIL	672,822,824.05	(672,822,824.05)	-
318	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	667,243,749.30	(667,243,749.30)	-
319	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	665,971,330.74	(665,971,330.74)	-
319	FPO OWERRI	627,215,078.70	(627,215,078.70)	-
320	CONSUMER PROTECTION COUNCIL	618,766,348.79	(618,766,348.79)	-
321	NATIONAL INLAND WATERWAYS AUTHORITY	616,687,070.01	(616,687,070.01)	-
322	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	605,022,064.10	(605,022,064.10)	-
323	NATIONAL AGRICULTURE SEEDS COUNCIL	603,262,562.07	(603,262,562.07)	-
324	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	594,718,287.80	(594,718,287.80)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT N	TRANSFER TO NOTE 21 N	BALANCE N
325	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	591,273,065.68	(591,273,065.68)	-
326	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	537,529,510.62	(537,529,510.62)	-
327	ONNE OIL AND GAS FREE ZONE AUTHORITY	533,927,585.53	(533,927,585.53)	-
328	NATIONAL CENTRE FOR REMOTE SENSING - JOS	530,236,639.28	(530,236,639.28)	-
329	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	517,789,049.50	(517,789,049.50)	-
330	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	511,053,052.80	(511,053,052.80)	-
331	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	508,359,251.59	(508,359,251.59)	-
332	NIGER DELTA RBDA	506,934,716.02	(506,934,716.02)	-
333	COOPERATIVE INFORMATION NETWORK	503,378,213.84	(503,378,213.84)	-
334	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	501,725,430.22	(501,725,430.22)	-
335	FEDERAL COLLEGE OF AGRICULTURE - AKURE	488,905,034.69	(488,905,034.69)	-
336	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	472,420,618.10	(472,420,618.10)	-
337	FPO YOLA	466,277,553.90	(466,277,553.90)	-
338	DEBT MANAGEMENT OFFICE	455,738,817.61	(455,738,817.61)	-
339	METALLURGICAL TRAINING INSTITUTE, ONITSHA	449,203,558.12	(449,203,558.12)	-
340	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	445,336,575.74	(445,336,575.74)	-
341	INDUSTRIAL ARBITRATION PANEL	437,434,176.44	(437,434,176.44)	-
342	ANAMBRA/ IMO RBDA	433,679,369.52	(433,679,369.52)	-
343	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	427,325,741.67	(427,325,741.67)	-
344	FPO UYO	426,996,113.00	(426,996,113.00)	-
345	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	413,678,046.43	(413,678,046.43)	-
346	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	411,095,457.94	(411,095,457.94)	-
347	UPPER BENUE RBDA	396,535,148.03	(396,535,148.03)	-
348	INVESTMENT AND SECURITIES TRIBUNAL	394,458,240.85	(394,458,240.85)	-
349	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	392,868,595.77	(392,868,595.77)	-
350	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	392,868,595.77	(392,868,595.77)	-
351	SOKOTO RIMA RBDA	390,696,402.29	(390,696,402.29)	-
352	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	375,661,860.30	(375,661,860.30)	-
353	FEDERAL SCHOOL OF SURVEY, OYO	375,505,539.98	(375,505,539.98)	-
354	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	355,030,288.17	(355,030,288.17)	-
355	OGUN/ OSUN RBDA	347,215,850.78	(347,215,850.78)	-
356	CHAD BASIN RBDA	344,560,281.10	(344,560,281.10)	-
357	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	333,368,263.30	(333,368,263.30)	-
358	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	330,752,973.29	(330,752,973.29)	-
359	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	329,371,495.27	(329,371,495.27)	-
360	FPO MINNA	326,478,420.33	(326,478,420.33)	-
361	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	315,097,712.84	(315,097,712.84)	-
362	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	314,691,928.44	(314,691,928.44)	-
363	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	313,980,498.23	(313,980,498.23)	-
364	FPO AWKA	313,721,811.28	(313,721,811.28)	-
365	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	311,092,945.81	(311,092,945.81)	-
366	FPO UMUAHIA	309,230,296.50	(309,230,296.50)	-
367	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	304,213,346.71	(304,213,346.71)	-
368	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	304,081,129.13	(304,081,129.13)	-
369	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	299,550,728.77	(299,550,728.77)	-
370	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	295,258,622.03	(295,258,622.03)	-
371	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	292,002,490.71	(292,002,490.71)	-
372	BENIN/ OWENA RBDA	291,064,247.87	(291,064,247.87)	-
373	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	288,648,312.68	(288,648,312.68)	-
374	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	287,230,111.64	(287,230,111.64)	-
375	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	258,643,436.69	(258,643,436.69)	-
376	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	258,579,428.01	(258,579,428.01)	-
377	FISCAL RESPONSILIBITY COMMISSION	257,052,578.83	(257,052,578.83)	-
378	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	254,841,910.99	(254,841,910.99)	-
379	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	250,225,149.44	(250,225,149.44)	-
380	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	249,774,712.12	(249,774,712.12)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
381	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	249,149,661.05	(249,149,661.05)	-
382	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	248,022,740.70	(248,022,740.70)	-
383	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	245,383,137.99	(245,383,137.99)	-
384	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	239,333,882.36	(239,333,882.36)	-
385	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	236,957,403.77	(236,957,403.77)	-
386	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	224,603,847.62	(224,603,847.62)	-
387	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	223,240,313.40	(223,240,313.40)	-
388	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	214,809,804.09	(214,809,804.09)	-
389	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	209,376,671.01	(209,376,671.01)	-
390	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	206,657,086.79	(206,657,086.79)	-
391	NIGERIA HYDROLOGICAL SERVICE AGENCY	201,325,512.51	(201,325,512.51)	-
392	NIGERIA MINING CADASTRE OFFICE & CENTRES	200,879,329.77	(200,879,329.77)	-
393	EXTERNAL TRADE SECTOR, GENEVA (WTO)	197,578,228.00	(197,578,228.00)	-
394	FPO CALABAR	197,064,211.66	(197,064,211.66)	-
395	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	192,873,253.15	(192,873,253.15)	-
396	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	191,047,492.68	(191,047,492.68)	-
397	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	184,677,519.33	(184,677,519.33)	-
398	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	183,262,100.44	(183,262,100.44)	-
399	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	170,643,208.29	(170,643,208.29)	-
400	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	157,028,706.00	(157,028,706.00)	-
401	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	139,290,887.50	(139,290,887.50)	-
402	NIGERIA COMMODITY EXCHANGE (NCX)	136,844,635.02	(136,844,635.02)	-
403	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	136,573,714.50	(136,573,714.50)	-
404	FPO JALINGO	120,409,393.85	(120,409,393.85)	-
405	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	110,495,665.65	(110,495,665.65)	-
406	FINANCIAL REPORTING COUNCIL OF NIGERIA	108,245,087.72	(108,245,087.72)	-
407	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	106,935,868.04	(106,935,868.04)	-
408	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	101,021,852.80	(101,021,852.80)	-
409	VETERINARY COUNCIL OF NIGERIA	100,332,643.48	(100,332,643.48)	-
410	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	97,183,034.22	(97,183,034.22)	-
411	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	94,403,424.13	(94,403,424.13)	-
412	SURVEY COUNCIL OF NIGERIA	91,142,274.63	(91,142,274.63)	-
413	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	90,848,524.06	(90,848,524.06)	-
414	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	89,028,086.05	(89,028,086.05)	-
415	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	80,136,242.78	(80,136,242.78)	-
416	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	78,275,414.55	(78,275,414.55)	-
417	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	77,364,712.46	(77,364,712.46)	-
418	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	77,171,230.28	(77,171,230.28)	-
419	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	75,201,874.53	(75,201,874.53)	-
420	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	73,818,515.00	(73,818,515.00)	-
421	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	73,213,286.41	(73,213,286.41)	-
422	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	66,487,417.77	(66,487,417.77)	-
423	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	66,077,041.28	(66,077,041.28)	-
424	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	66,026,143.51	(66,026,143.51)	-
425	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	66,026,143.51	(66,026,143.51)	-
426	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	64,219,686.54	(64,219,686.54)	-
427	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	63,012,228.79	(63,012,228.79)	-
428	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	62,897,614.26	(62,897,614.26)	-
429	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	62,171,521.28	(62,171,521.28)	-
430	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	61,656,805.81	(61,656,805.81)	-
431	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	60,470,525.06	(60,470,525.06)	-
432	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	58,333,333.68	(58,333,333.68)	-
433	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	58,059,711.32	(58,059,711.32)	-
434	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	57,862,379.18	(57,862,379.18)	-
435	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	57,791,552.74	(57,791,552.74)	-
436	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	57,675,986.06	(57,675,986.06)	-
437	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	57,123,363.75	(57,123,363.75)	-
438	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	56,862,468.81	(56,862,468.81)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
439	SOLID MINERAL DEVELOPMENT FUND OFFICE	56,613,179.52	(56,613,179.52)	-
440	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	55,917,114.78	(55,917,114.78)	-
441	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	54,082,513.61	(54,082,513.61)	-
442	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	52,708,238.74	(52,708,238.74)	-
443	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	52,146,321.76	(52,146,321.76)	-
444	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	52,058,609.95	(52,058,609.95)	-
445	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	51,795,602.96	(51,795,602.96)	-
446	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	50,530,188.50	(50,530,188.50)	-
447	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	48,815,677.48	(48,815,677.48)	-
449	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	48,027,167.22	(48,027,167.22)	-
450	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	47,402,935.18	(47,402,935.18)	-
451	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	46,818,011.37	(46,818,011.37)	-
452	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	46,650,041.84	(46,650,041.84)	-
453	NIGERIA TRADE OFFICE, CHINA	46,301,643.15	(46,301,643.15)	-
454	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	45,710,177.16	(45,710,177.16)	-
455	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	44,796,121.15	(44,796,121.15)	-
456	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	42,581,477.56	(42,581,477.56)	-
457	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	42,558,373.08	(42,558,373.08)	-
458	NIGERIA TRADE OFFICE, TAIWAN	42,416,184.40	(42,416,184.40)	-
459	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	41,356,442.48	(41,356,442.48)	-
500	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	40,910,038.71	(40,910,038.71)	-
501	GENEVA LABOUR DESK OFFICE	39,666,666.68	(39,666,666.68)	-
502	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	38,660,322.59	(38,660,322.59)	-
503	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	37,443,914.00	(37,443,914.00)	-
504	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	37,437,985.44	(37,437,985.44)	-
505	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	35,591,945.41	(35,591,945.41)	-
506	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	33,236,542.92	(33,236,542.92)	-
507	GURARA WATER MANAGEMENT AUTHORITY	32,946,866.06	(32,946,866.06)	
508	NIGERIA AGRICULTURAL QUARANTINE SERVICE	32,886,599.25	(32,886,599.25)	-
509	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	16,666,666.68	(16,666,666.68)	
510	FEDERAL PRODUCE INSPECTION	16,666,666.68	(16,666,666.68)	
510	FPO LAGOS I	16,305,330.00	(16,305,330.00)	-
511	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	14,918,813.92	(14,918,813.92)	-
512	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	14,260,468.28	(14,260,468.28)	-
513	FPO ENUGU	14,025,640.00	(14,025,640.00)	-
514	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	12,936,578.30	(12,936,578.30)	-
515	FPO LAGOS II	12,709,505.00	(12,709,505.00)	-
516	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	11,407,922.75	(11,407,922.75)	-
517	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	11,370,723.89	(11,370,723.89)	-
518	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	9,733,357.82	(9,733,357.82)	-
519	SOKOTO ENERGY RESEARCH	9,575,075.93	(9,575,075.93)	-
520	FPO ABAKALIKI	5,385,680.00	(5,385,680.00)	-
521	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	2,732,394.99	(2,732,394.99)	-
522	FEDERAL TREASURY ACADEMY OROZO	1,080,000.00	(1,080,000.00)	-
523	FPO ADO-EKITI	720,000.00	(720,000.00)	-
524	FPO AKURE	720,000.00	(720,000.00)	-
525	FPO ASABA	720,000.00	(720,000.00)	-
526	FPO BAUCHI	720,000.00	(720,000.00)	-
527	FPO BENIN	720,000.00	(720,000.00)	-
528	FPO BIRNI-KEBI	720,000.00	(720,000.00)	-
529	FPO DAMATURU	720,000.00	(720,000.00)	-
530	FPO DUTSE	720,000.00	(720,000.00)	-
531	FPO GOMBE	720,000.00	(720,000.00)	-
532	FPO GUSUA	720,000.00	(720,000.00)	-
533	FPO IBADAN	720,000.00	(720,000.00)	-
534	FPO ILORIN	720,000.00	(720,000.00)	-
535	FPO JOS	720,000.00	(720,000.00)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
536	FPO KADUNA	720,000.00	(720,000.00)	-
537	FPO KATSINA	720,000.00	(720,000.00)	-
538	FPO LAFIA	720,000.00	(720,000.00)	-
539	FPO LOKOJA	720,000.00	(720,000.00)	-
540	FPO MAIDUGURI	720,000.00	(720,000.00)	-
541	FPO MAKURDI	720,000.00	(720,000.00)	-
542	FPO OSOGBO	720,000.00	(720,000.00)	-
543	FPO PORT-HARCOURT	720,000.00	(720,000.00)	-
544	FPO SOKOTO	720,000.00	(720,000.00)	-
545	FPO YENOGOA	720,000.00	(720,000.00)	-
546	SUB-TREASURER OF THE FEDERATION	720,000.00	(720,000.00)	-
547	ZONAL OFFICE ENUGU	720,000.00	(720,000.00)	-
548	ZONAL OFFICE IBADAN	720,000.00	(720,000.00)	-
549	ZONAL OFFICE JOS	720,000.00	(720,000.00)	-
550	ZONAL OFFICE KADUNA	720,000.00	(720,000.00)	-
551	ZONAL OFFICE MAIDUGURI	720,000.00	(720,000.00)	-
552	ZONAL OFFICE PORTHARCOURT	720,000.00	(720,000.00)	-
	LAW & JUSTICE SECTOR			
553	NATIONAL JUDICIAL COUNCIL- ABUJA	103,584,109,635.56	(103,584,109,635.56)	-
554	COURT OF APPEAL	9,282,741,342.05	(9,282,741,342.05)	-
555	FEDERAL HIGH COURT-LAGOS	8,153,743,638.02	(8,153,743,638.02)	-
556	NATIONAL DRUG LAW ENFORCEMENT AGENCY	7,970,838,203.22	(7,970,838,203.22)	-
557	SUPREME COURT OF NIGERIA	6,343,135,702.99	(6,343,135,702.99)	-
558	HIGH COURT OF JUSTICE-FCT ABUJA	6,300,137,854.12	(6,300,137,854.12)	-
559	FEDERAL MINISTRY OF JUSTICE - HQTRS	5,156,551,895.01	(5,156,551,895.01)	-
600	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	4,400,091,354.70	(4,400,091,354.70)	-
601	CUSTOMARY COURT OF APPEAL-ABUJA	3,204,618,231.48	(3,204,618,231.48)	-
602	SHARIA COURT OF APPEAL-ABUJA	2,252,460,087.15	(2,252,460,087.15)	-
603	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	2,184,790,127.35	(2,184,790,127.35)	-
604	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,042,371,633.09	(2,042,371,633.09)	-
605	CODE OF CONDUCT BUREAU	1,829,029,343.42	(1,829,029,343.42)	-
606	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,810,277,471.06	(1,810,277,471.06)	-
607	NATIONAL HUMAN RIGHTS COMMISSION	1,304,101,969.68	(1,304,101,969.68)	-
608	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	1,299,980,769.93	(1,299,980,769.93)	-
609	COUNCIL OF LEGAL EDUCATION	1,075,859,899.37	(1,075,859,899.37)	-
610	LEGAL AID COUNCIL	855,821,723.61	(855,821,723.61)	-
611	NIGERIAN LAW REFORM COMMISSION	811,380,250.62	(811,380,250.62)	-
612	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	634,242,162.59	(634,242,162.59)	-
613	NIGERIAN COPYRIGHT COMMISSION	605,733,647.34	(605,733,647.34)	-
614	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	98,838,889.55	(98,838,889.55)	-
	REGIONAL SECTOR			
615	NIGER DELTA DEVELOPMENT COMMISSION	65,262,104,901.62	(65,262,104,901.62)	-
616	FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,466,289,063.35	(1,466,289,063.35)	-
	SOCIAL SECTOR			
617	NATIONAL YOUTH SERVICE CORPS (NYSC)	103,803,602,640.98	(103,803,602,640.98)	-
618	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	100,779,994,666.25	(100,779,994,666.25)	-
619	AHMADU BELLO UNIVERSITY, ZARIA	16,487,301,970.73	(16,487,301,970.73)	-
620	UNIVERSITY OF NIGERIA, NNSUKA	16,238,920,887.45	(16,238,920,887.45)	-
621	UNIVERSITY OF IBADAN	14,294,366,693.75	(14,294,366,693.75)	-
622	UNIVERSITY OF CALABAR	13,922,478,824.25	(13,922,478,824.25)	-
622	UNIVERSITY OF BENIN	13,291,693,622.60	(13,291,693,622.60)	-
621	UNIVERSITY OF LAGOS	11,360,707,418.62	(11,360,707,418.62)	-
622	UNIVERSITY OF JOS	11,126,737,205.24	(11,126,737,205.24)	-
623	UNIVERSITY OF MAIDUGURI	10,218,869,874.47	(10,218,869,874.47)	-
624	OBAFEMI AWOLOWO UNIVERSITY	10,088,921,727.18	(10,088,921,727.18)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
625	UNIVERSITY COLLEGE HOSPITAL IBADAN	10,061,979,099.74	(10,061,979,099.74)	-
625	UNIVERSITY OF PORT HARCOURT	9,807,998,832.76	(9,807,998,832.76)	-
626	BAYERO UNIVERSITY, KANO	9,772,024,286.80	(9,772,024,286.80)	-
627	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	9,663,556,323.60	(9,663,556,323.60)	-
628	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	9,582,835,692.82	(9,582,835,692.82)	-
629	FEDERAL MINISTRY OF HEALTH - HQTRS	9,579,131,932.81	(9,579,131,932.81)	-
630	UNIVERSITY OF TECHNOLOGY, OWERRI	9,231,324,749.37	(9,231,324,749.37)	-
631	UNIVERSITY OF UYO	8,975,160,327.31	(8,975,160,327.31)	-
632	UNIVERSITY OF ILORIN	8,721,793,143.18	(8,721,793,143.18)	-
633	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	8,160,608,386.66	(8,160,608,386.66)	-
634	FEDERAL MEDICAL CENTRE, NASARAWA STATE	8,057,273,929.11	(8,057,273,929.11)	-
635	UNIVERSITY OF CALABAR TEACHING HOSPITAL	8,046,172,734.20	(8,046,172,734.20)	-
636	NNAMDI AZIKIWE UNIVERSITY, AWKA	7,909,340,791.71	(7,909,340,791.71)	-
637	USMAN DAN FODIO UNIVERSITY, SOKOTO	7,810,772,909.81	(7,810,772,909.81)	-
638	UNIVERSITY OF BENIN TEACHING HOSPITAL	7,507,666,667.95	(7,507,666,667.95)	-
639	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	7,218,767,779.69	(7,218,767,779.69)	-
640	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	7,077,327,075.40	(7,077,327,075.40)	-
641	FEDERAL POLYTECHNIC KADUNA	7,055,128,018.00	(7,055,128,018.00)	-
642	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	6,781,512,147.73	(6,781,512,147.73)	-
643	LAGOS UNIVERSITY TEACHING HOSPITAL	6,755,729,817.09	(6,755,729,817.09)	-
644	JOS UNIVERSITY TEACHING HOSPITAL	6,339,883,553.01	(6,339,883,553.01)	-
645	NATIONAL HOSPITAL	6,311,238,955.63	(6,311,238,955.63)	-
646	NATIONAL EXAMINATIONS COUNCIL	6,246,355,780.31	(6,246,355,780.31)	-
647	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	6,229,957,904.01	(6,229,957,904.01)	-
648	UNIVERSITY OF ABUJA	6,070,616,244.98	(6,070,616,244.98)	-
649	AMINU KANO UNIVERSITY TEACHING HOSPITAL	5,996,336,293.17	(5,996,336,293.17)	-
650	FEDERAL MEDICAL CENTRE, OWERRI	5,986,933,217.10	(5,986,933,217.10)	-
651	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,809,921,868.87	(5,809,921,868.87)	-
652	TERTIARY EDUCATION TRUST FUND	5,700,000,000.00	(5,700,000,000.00)	-
653	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	5,600,875,683.10	(5,600,875,683.10)	-
654	FEDERAL POLYTECHNIC OKO	5,589,610,096.49	(5,589,610,096.49)	-
655	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	5,498,762,929.29	(5,498,762,929.29)	-
656	UNIVERSITY OF UYO TEACHING HOSPITAL	5,251,097,758.67	(5,251,097,758.67)	-
657	NATIONAL POPULATION COMMISSION	5,022,316,082.64	(5,022,316,082.64)	-
658	NATIONAL OPEN UNIVERSITY	5,018,641,509.80	(5,018,641,509.80)	-
659	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,947,042,259.00	(4,947,042,259.00)	-
660	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,923,437,551.85	(4,923,437,551.85)	-
661	FEDERAL SPECIALIST HOSPITAL, IRRUA	4,853,643,653.10	(4,853,643,653.10)	-
662	FEDERAL MEDICAL CENTRE ABEOKUTA	4,852,404,729.91	(4,852,404,729.91)	-
663	FEDERAL MEDICAL CENTRE, BAYELSA STATE	4,697,920,363.25	(4,697,920,363.25)	-
664	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	4,582,713,553.24	(4,582,713,553.24)	-
665	FEDERAL MEDICAL CENTRE, MAKURDI	4,555,146,252.01	(4,555,146,252.01)	-
666	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,520,420,068.68	(4,520,420,068.68)	-
667	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	4,474,402,829.62	(4,474,402,829.62)	-
668	YABA COLLEGE OF TECHNOLOGY	4,465,330,354.04	(4,465,330,354.04)	-
669	FEDERAL MEDICAL CENTRE, UMUAHIA	4,452,220,022.11	(4,452,220,022.11)	-
670	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,323,905,318.01	(4,323,905,318.01)	-
671	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	4,134,774,521.89	(4,134,774,521.89)	-
672	FEDERAL MEDICAL CENTRE, ASABA	4,110,637,412.42	(4,110,637,412.42)	-
673	FEDERAL POLYTECHNIC BIDA	3,890,397,164.01	(3,890,397,164.01)	-
674	FEDERAL COLLEGE OF EDUCATION ZARIA	3,884,357,595.01	(3,884,357,595.01)	-
675	FEDERAL MEDICAL CENTRE, OWO	3,869,507,691.08	(3,869,507,691.08)	-
676	FEDERAL POLYTECHNIC NEKEDE	3,861,251,454.30	(3,861,251,454.30)	-
677	FEDERAL POLYTECHNIC AUCHI	3,859,881,705.14	(3,859,881,705.14)	-
678	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,781,841,701.81	(3,781,841,701.81)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
679	FEDERAL POLYTECHNIC ADO-EKITI	3,765,268,111.41	(3,765,268,111.41)	-
680	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,677,998,003.92	(3,677,998,003.92)	-
681	FEDERAL POLYTECHNIC MUBI	3,525,051,755.00	(3,525,051,755.00)	-
682	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	3,517,558,635.39	(3,517,558,635.39)	-
683	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,307,276,086.57	(3,307,276,086.57)	-
684	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,212,007,616.00	(3,212,007,616.00)	-
685	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,171,781,344.56	(3,171,781,344.56)	-
686	FEDERAL MEDICAL CENTRE, KOGI	3,143,916,797.92	(3,143,916,797.92)	-
687	FEDERAL UNIVERSITY OTUOKE	3,142,617,907.24	(3,142,617,907.24)	-
688	FGGC, YOLA	3,092,696,698.33	(3,092,696,698.33)	-
689	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	3,092,696,698.33	(3,092,696,698.33)	-
690	FEDERAL POLYTECHNIC BAUCHI	3,080,450,946.35	(3,080,450,946.35)	-
691	FEDERAL UNIVERSITY WUKARI	3,038,103,894.06	(3,038,103,894.06)	-
692	FEDERAL POLYTECHNIC OFFA	3,025,292,244.03	(3,025,292,244.03)	-
693	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,955,603,777.77	(2,955,603,777.77)	-
694	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,895,103,978.75	(2,895,103,978.75)	-
695	FEDERAL MEDICAL CENTRE, BIDA	2,807,099,411.39	(2,807,099,411.39)	-
696	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	2,773,560,806.08	(2,773,560,806.08)	-
697	FEDERAL COLLEGE OF EDUCATION ONDO	2,731,431,127.15	(2,731,431,127.15)	-
698	FEDERAL MEDICAL CENTRE, KATSINA	2,709,142,663.07	(2,709,142,663.07)	-
699	FEDERAL UNIVERSITY DUTSE	2,702,697,176.91	(2,702,697,176.91)	-
700	JOINT ADMISSIONS MATRICULATION BOARD	2,698,493,416.71	(2,698,493,416.71)	-
701	FEDERAL MEDICAL CENTRE, TARABA STATE	2,633,088,856.02	(2,633,088,856.02)	-
702	FEDERAL POLYTECHNIC GWANDU	2,573,937,663.12	(2,573,937,663.12)	-
703	FEDERAL UNIVERSITY KASHERE	2,561,620,769.94	(2,561,620,769.94)	-
704	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,529,357,272.96	(2,529,357,272.96)	-
705	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,513,435,114.52	(2,513,435,114.52)	-
706	FEDERAL MEDICAL CENTRE, KEBBI STATE	2,503,138,946.32	(2,503,138,946.32)	-
707	FEDERAL UNIVERSITY LAFIA	2,453,008,460.02	(2,453,008,460.02)	-
708	FEDERAL COLLEGE OF EDUCATION OBUDU	2,416,082,849.27	(2,416,082,849.27)	-
709	FEDERAL UNIVERSITY OYE-EKITI	2,413,986,417.43	(2,413,986,417.43)	-
710	FEDERAL POLYTECHNIC KAURA-NAMODA	2,398,673,096.55	(2,398,673,096.55)	-
711	FEDERAL COLLEGE OF EDUCATION OYO	2,384,502,591.79	(2,384,502,591.79)	-
712	FEDERAL POLYTECHNIC NASARAWA	2,368,945,256.51	(2,368,945,256.51)	-
713	FEDERAL MEDICAL CENTRE, NGURU YOBE	2,361,643,879.35	(2,361,643,879.35)	-
714	FEDERAL UNIVERSITY DUTSIN-MA	2,280,489,423.64	(2,280,489,423.64)	-
715	FEDERAL POLYTECHNIC IDAH	2,279,138,673.18	(2,279,138,673.18)	-
716	UNIVERSITY OF AGRICULTURE, MAKURDI	2,254,881,949.40	(2,254,881,949.40)	-
717	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,246,373,905.42	(2,246,373,905.42)	-
718	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	2,199,549,066.31	(2,199,549,066.31)	-
719	FEDERAL POLYTECHNIC EDE	2,195,618,745.01	(2,195,618,745.01)	-
720	FEDERAL COLLEGE OF EDUCATION OKENE	2,182,959,104.51	(2,182,959,104.51)	-
721	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,112,755,630.13	(2,112,755,630.13)	-
722	UNIVERSITY OF AGRICULTURE, ABEOKUTA	2,066,834,330.18	(2,066,834,330.18)	-
723	FEDERAL COLLEGE OF EDUCATION PANKSHIN	2,010,138,916.93	(2,010,138,916.93)	-
724	FEDERAL COLLEGE OF EDUCATION KANO	2,001,819,139.12	(2,001,819,139.12)	-
725	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,984,129,467.35	(1,984,129,467.35)	
726	FEDERAL COLLEGE OF EDUCATION OMUKU	1,983,317,070.25	(1,983,317,070.25)	-
727	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,976,129,589.33	(1,976,129,589.33)	-
728	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,973,909,182.75	(1,973,909,182.75)	-
729	FEDERAL POLYTECHNIC ILARO	1,962,275,595.10	(1,962,275,595.10)	-
730	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,962,275,595.10	(1,962,275,595.10)	-
731	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,961,075,654.94	(1,961,075,654.94)	-
732	FEDERAL UNIVERSITY LOKOJA	1,915,095,777.06	(1,915,095,777.06)	-
733	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,894,952,334.81	(1,894,952,334.81)	-
734	FEDERAL COLLEGE OF EDUCATION ASABA	1,891,462,826.94	(1,891,462,826.94)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
735	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,884,574,830.58	(1,884,574,830.58)	-
736	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,876,376,922.21	(1,876,376,922.21)	-
737	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,837,813,123.24	(1,837,813,123.24)	-
738	FEDERAL COLLEGE OF EDUCATION GOMBE	1,834,286,712.73	(1,834,286,712.73)	-
739	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,755,400,990.31	(1,755,400,990.31)	-
740	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,748,841,998.54	(1,748,841,998.54)	-
741	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,738,121,740.76	(1,738,121,740.76)	-
742	FEDERAL COLLEGE OF EDUCATION BICHI	1,706,028,217.39	(1,706,028,217.39)	-
743	FEDERAL UNIVERSITYOF GUSAU	1,705,610,366.42	(1,705,610,366.42)	-
744	FEDERAL UNIVERSITYOF GASHUA	1,701,447,684.19	(1,701,447,684.19)	-
745	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,685,552,904.31	(1,685,552,904.31)	-
746	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,584,335,271.84	(1,584,335,271.84)	-
747	FEDERAL COLLEGE OF EDUCATION AKOKA	1,542,932,768.18	(1,542,932,768.18)	-
748	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,531,474,409.54	(1,531,474,409.54)	-
749	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,440,635,768.07	(1,440,635,768.07)	-
750	FEDERAL COLLEGE OF EDUCATION KATSINA	1,355,589,018.25	(1,355,589,018.25)	-
751	FEDERAL COLLEGE OF EDUCATION YOLA	1,348,859,985.40	(1,348,859,985.40)	-
752	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,280,289,549.19	(1,280,289,549.19)	-
753	NATIONAL TEACHERS INSTITUTE	1,279,457,910.43	(1,279,457,910.43)	-
754	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,273,705,866.89	(1,273,705,866.89)	-
755	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,194,072,442.78	(1,194,072,442.78)	-
756	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,175,277,167.54	(1,175,277,167.54)	-
757	FEDERAL POLYTECHNIC DAMATURU	1,163,785,396.43	(1,163,785,396.43)	-
758	NATIONAL LIBRARY OF NIGERIA	1,127,223,958.19	(1,127,223,958.19)	-
759	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,115,099,665.00	(1,115,099,665.00)	-
760	FEDERAL POLYTECHNIC EKOWE	1,051,049,826.76	(1,051,049,826.76)	-
761	FEDERAL COLLEGE OF EDUCATION GUSAU	1,047,790,410.49	(1,047,790,410.49)	-
762	MASS LITERACY COUNCIL	1,032,513,911.75	(1,032,513,911.75)	-
763	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,006,707,220.59	(1,006,707,220.59)	-
764	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	974,439,505.28	(974,439,505.28)	-
765	NATIONAL EYE CENTRE KADUNA	948,289,988.46	(948,289,988.46)	-
766	NATIONAL EAR CARE CENTRE KADUNA	948,289,988.46	(948,289,988.46)	-
767	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	936,546,743.99	(936,546,743.99)	-
768	NATIONAL BOARD FOR TECHNICAL EDUCATION	898,810,091.31	(898,810,091.31)	-
769	FEDERAL COLLEGE OF FORESTRY IBADAN	895,018,584.19	(895,018,584.19)	-
770	FEDERAL POLYTECHNIC HUSSAINI ADAMU	848,724,538.66	(848,724,538.66)	-
771	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	816,198,549.79	(816,198,549.79)	-
772	TEACHERS REGISTRATION COUNCIL OF NIGERIA	811,745,128.32	(811,745,128.32)	-
773	FTC YABA	748,634,440.27	(748,634,440.27)	-
774	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	737,072,327.46	(737,072,327.46)	-
775	NIGERIA FOOTBALL FEDERATION	694,399,783.51	(694,399,783.51)	-
776	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	691,171,396.24	(691,171,396.24)	-
777	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	685,100,800.33	(685,100,800.33)	-
778	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	682,962,296.59	(682,962,296.59)	-
779	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	666,947,572.01	(666,947,572.01)	-
780	NATIONAL MATHEMATICAL CENTRE, SHEDA	661,057,298.52	(661,057,298.52)	-
781	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	658,819,119.64	(658,819,119.64)	-
782	FGGC ENUGU	647,274,992.69	(647,274,992.69)	-
783	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	626,610,307.78	(626,610,307.78)	-
784	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	623,871,814.94	(623,871,814.94)	-
785	FEDERAL POLYTECHNIC BALI	619,400,770.54	(619,400,770.54)	-
786	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	616,637,423.57	(616,637,423.57)	-
787	QUEEN'S COLLEGE LAGOS	614,082,658.70	(614,082,658.70)	-
788	FGC IJANIKIN	575,466,121.17	(575,466,121.17)	-
789	FEDERAL COLLECGE OF FORESTRY JOS	563,759,331.53	(563,759,331.53)	-
790	FGGC BWARI	561,695,493.36	(561,695,493.36)	-
791	KING'S COLLEGE	539,003,101.59	(539,003,101.59)	-
792	PHARMACIST COUNCIL OF NIGERIA COUNCIL	530,148,033.13	(530,148,033.13)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
793	FORESTRY MECHANISATION COLLEGE AFAKA	512,619,575.54	(512,619,575.54)	-
794	FGC KADUNA	510,315,962.62	(510,315,962.62)	-
795	FGC KWALI	501,503,364.90	(501,503,364.90)	-
796	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	498,678,608.83	(498,678,608.83)	-
797	UNESCO PARIS	491,799,225.85	(491,799,225.85)	-
798	FGC GARKI	489,455,323.35	(489,455,323.35)	-
799	FTC OROZO	484,013,064.77	(484,013,064.77)	-
780	FGGC OWERRI	476,422,574.57	(476,422,574.57)	-
781	FGC JOS	474,947,217.48	(474,947,217.48)	-
782	KAINJI NATIONAL PARK	471,650,757.40	(471,650,757.40)	-
783	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	470,560,298.55	(470,560,298.55)	-
784	CROSS RIVER NATIONAL PARK	469,417,950.00	(469,417,950.00)	-
785	FGC MINNA	467,504,526.93	(467,504,526.93)	-
786	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	462,258,587.80	(462,258,587.80)	-
787	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	454,420,765.49	(454,420,765.49)	-
788	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	451,867,603.66	(451,867,603.66)	-
789	FGC PORT HARCOURT	451,138,441.99	(451,138,441.99)	-
790	SULEJA ACADEMY	436,407,835.71	(436,407,835.71)	-
791	FEDERAL POLYTECHNIC BONNY	434,320,278.77	(434,320,278.77)	-
792	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	430,801,438.67	(430,801,438.67)	-
793	FGC KANO	425,424,700.20	(425,424,700.20)	-
794	FGGC OYO	420,146,493.20	(420,146,493.20)	-
795	NOMADIC EDUCATION COMMISSION	412,584,446.38	(412,584,446.38)	-
796	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	411,897,131.63	(411,897,131.63)	-
797	FGC KEFFI	401,869,973.85	(401,869,973.85)	-
798	FGC WARRI	397,529,717.89	(397,529,717.89)	-
799	FGC OKIGWE	392,529,106.13	(392,529,106.13)	-
780	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	391,680,031.00	(391,680,031.00)	-
781	FGGC BENIN	389,243,978.75	(389,243,978.75)	-
782	FGGC SHAGAMU	380,605,068.70	(380,605,068.70)	-
783	FGC MAIDUGURI	380,454,588.43	(380,454,588.43)	-
784	FGGC ILORIN	375,246,690.67	(375,246,690.67)	-
785	FGC OGBOMOSHMO	368,911,614.74	(368,911,614.74)	-
786	FGGC UMUAHIA	368,497,138.51	(368,497,138.51)	-
787	FGC IKURIN	367,360,259.77	(367,360,259.77)	-
788	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	359,992,969.81	(359,992,969.81)	-
789	FGGC AKURE	354,955,990.99	(354,955,990.99)	-
790	NIGERIA INSTITUTE FOR SPORTS (NIS)	343,449,269.64	(343,449,269.64)	-
791	FGGC BAUCHI	341,667,029.82	(341,667,029.82)	-
792	FGGC ABULOMA	339,804,899.36	(339,804,899.36)	-
793	FGGC BAKORI	339,056,625.24	(339,056,625.24)	-
794	FGC ODOGBOLU	338,118,284.47	(338,118,284.47)	-
795	FGC SOKOTO	333,649,121.98	(333,649,121.98)	-
796	OYO NATIONAL PARK	333,329,482.56	(333,329,482.56)	-
797	GASHAKA GUMTI NATIONAL PARK	333,174,591.00	(333,174,591.00)	-
798	FGGC CALABAR	332,019,670.07	(332,019,670.07)	-
799	FGC ZARIA	326,024,253.58	(326,024,253.58)	-
800	FTC UYO	324,745,982.73	(324,745,982.73)	-
801	FSTC AWKA	318,214,096.81	(318,214,096.81)	-
802	FGC IKOT EKPENE	313,318,543.38	(313,318,543.38)	-
803	FGC IKET VANDAKYA	310,527,516.52	(310,527,516.52)	-
804	FTC ILESA	309,915,802.19	(309,915,802.19)	-
805	FGGC IBUSA	309,470,630.81	(309,470,630.81)	-
806	FGC ONITSHA	308,906,218.43	(308,906,218.43)	-
807	FGC IKET NISE	304,431,356.79	(304,431,356.79)	-
808	FGGC GBOKO	303,693,853.09	(303,693,853.09)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
809	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	294,144,912.84	(294,144,912.84)	-
810	FSTC JUBU-IMUSHIN	286,329,398.53	(286,329,398.53)	-
811	FGGC ABAJI	282,592,857.53	(282,592,857.53)	-
812	FGGC JALINGO	277,213,716.11	(277,213,716.11)	-
813	FTC SHIRORO	274,038,254.26	(274,038,254.26)	-
814	FGC IKOM	272,566,647.97	(272,566,647.97)	-
815	FGC, IDO-ANI	265,831,957.46	(265,831,957.46)	-
816	FGGC LEJJA	264,723,424.33	(264,723,424.33)	-
817	FGGC WUKARI	264,559,604.19	(264,559,604.19)	-
818	NURSING AND MIDWIFERY COUNCIL	264,001,100.59	(264,001,100.59)	-
819	FGGC IPETUMODU	263,187,577.26	(263,187,577.26)	-
820	FGC DAURA	262,674,022.55	(262,674,022.55)	-
821	FGGC GUSAU	260,807,042.17	(260,807,042.17)	-
822	FGGC LANGTANG	258,949,359.78	(258,949,359.78)	-
823	MEDICAL REHABILITATION THERAPY BOARD	256,410,576.25	(256,410,576.25)	-
824	FTC JALINGO	254,363,604.16	(254,363,604.16)	-
825	FGGC BIDA	251,283,896.58	(251,283,896.58)	-
826	FGC, BILLIRI	249,722,863.91	(249,722,863.91)	-
827	FTC KAFANCHAN	249,197,499.30	(249,197,499.30)	-
828	FGGC EZZAMGBO ABAKALIKI	248,808,765.30	(248,808,765.30)	-
829	FGGC IKOT-OBIO-ITONG	248,364,052.26	(248,364,052.26)	-
830	FGGC KAZAURE	247,583,517.85	(247,583,517.85)	-
831	F.S.C. SOKOTO	246,606,938.34	(246,606,938.34)	-
832	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	245,131,905.50	(245,131,905.50)	-
833	FGGC KABBA	245,131,905.50	(245,131,905.50)	-
834	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	243,776,633.94	(243,776,633.94)	-
835	FGC KIYAWA	241,617,493.31	(241,617,493.31)	-
836	FGC AZARE	241,233,948.05	(241,233,948.05)	-
837	FGC MINJIBIR	241,006,850.36	(241,006,850.36)	-
838	FTC UROMI	238,491,018.43	(238,491,018.43)	-
839	FGC OKPOSI	238,478,211.16	(238,478,211.16)	-
840	FGGC GWANDU	236,514,935.91	(236,514,935.91)	-
841	FTC OTUPKO	234,245,564.28	(234,245,564.28)	-
842	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	233,108,618.38	(233,108,618.38)	-
843	CHAD BASIN NATIONAL PARK	230,397,258.17	(230,397,258.17)	-
844	FGC, IKOLE	227,751,181.58	(227,751,181.58)	-
845	FTC OHANSO	225,871,760.33	(225,871,760.33)	-
846	FTC ZURU	225,678,400.85	(225,678,400.85)	-
847	FGC UGWOLAWO	223,099,259.56	(223,099,259.56)	-
848	FTC OTOBI	222,443,792.62	(222,443,792.62)	-
849	NATIONAL PARK HEADQUARTERS	222,089,312.57	(222,089,312.57)	-
850	FEDERAL POLYTECHNIC UKANA	221,086,961.24	(221,086,961.24)	-
851	FGC BIRIN YAURI	219,565,599.98	(219,565,599.98)	-
852	FGC RUBBOCHI	218,124,924.09	(218,124,924.09)	-
853	FTC IKARE	217,749,023.40	(217,749,023.40)	-
854	FGGC OMU-ARAN	215,949,666.65	(215,949,666.65)	-
855	MEDICAL AND DENTAL COUNCIL OF NIGERIA	214,517,802.54	(214,517,802.54)	-
856	FGGC GUMI TAMBAWAL	211,040,648.16	(211,040,648.16)	-
857	FGGC ANKA	210,738,553.79	(210,738,553.79)	-
858	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	206,066,437.10	(206,066,437.10)	-
859	KAMUKU NATIONAL PARK	203,408,583.24	(203,408,583.24)	-
860	NATIONAL CENTER FOR WOMEN DEVELOPMENT	201,621,452.83	(201,621,452.83)	-
861	FGC GANYE	198,524,557.15	(198,524,557.15)	-
862	FGC OHAFIA	195,656,950.64	(195,656,950.64)	-
863	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	194,498,219.53	(194,498,219.53)	-
864	FGGC IBILLO	193,306,422.20	(193,306,422.20)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT N	TRANSFER TO NOTE 21 N	BALANCE N
865	FGGC EFON IMNRINGI	190,628,813.61	(190,628,813.61)	-
866	FSTC USI-EKITI	189,063,843.73	(189,063,843.73)	-
867	RADIOGRAPHERS REGISTRATION BOARD	187,192,364.73	(187,192,364.73)	-
868	FGGC EFON ALAYE	181,754,338.52	(181,754,338.52)	-
869	FGC POTISKUM	180,885,336.91	(180,885,336.91)	-
870	OKUMU NATIONAL PARK	180,423,358.60	(180,423,358.60)	-
871	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	179,729,979.21	(179,729,979.21)	-
872	FSTC AHOADA	177,259,251.12	(177,259,251.12)	-
873	FSTC,DOMA	162,123,237.55	(162,123,237.55)	-
874	FGC OGOJA	158,925,894.02	(158,925,894.02)	-
875	COMPUTER REGISTRATION COUNCIL OF NIGERIA	158,224,652.90	(158,224,652.90)	-
876	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	156,682,012.57	(156,682,012.57)	-
877	HEALTH RECORDS REGISTRATION BOARD	156,235,675.73	(156,235,675.73)	-
878	FGGC NEW BUSA	149,956,222.24	(149,956,222.24)	-
879	FSTC TUNGBO - YENAGOA	149,578,100.73	(149,578,100.73)	-
880	FGC ODIKOLOGUNA	148,639,369.06	(148,639,369.06)	-
881	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	144,417,493.76	(144,417,493.76)	-
882	FGGC KEANA	140,532,677.49	(140,532,677.49)	-
883	FSTC DAYI	133,958,530.69	(133,958,530.69)	-
884	FGGC MONGUNO	131,740,492.51	(131,740,492.51)	-
885	FGGC BAJOGA	128,898,653.42	(128,898,653.42)	-
886	DENTAL TECHNOLOGY REGISTRATION BOARD	124,928,848.07	(124,928,848.07)	-
887	FGC BUNI-YADI	123,415,394.35	(123,415,394.35)	-
888	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	106,052,698.59	(106,052,698.59)	-
889	NURSE TUTOR PROGRAMME AKOKA LAGOS	97,860,622.20	(97,860,622.20)	-
890	DENTAL THERAPISTS REGISTRATION BOARD	96,374,798.53	(96,374,798.53)	-
891	FTC LASSA	94,597,505.49	(94,597,505.49)	-
891	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	93,582,546.52	(93,582,546.52)	-
892	FSTC MICHIKA	76,639,935.20	(76,639,935.20)	-
893	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	73,347,581.59	(73,347,581.59)	-
894	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	69,478,970.43	(69,478,970.43)	-
895	ARABIC LANGUAGE VILLAGE BORNO	66,077,041.28	(66,077,041.28)	-
896	NURSE TUTOR TRAINNING KADUNA	56,843,023.69	(56,843,023.69)	-
897	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	32,444,714.64	(32,444,714.64)	-
898	COMMUNITY HEALTH TUTOR PROGRAMME UCH	25,123,522.34	(25,123,522.34)	-
899	PHC TUTORS PROGRAMME,'UCH-IBADAN	21,369,329.34	(21,369,329.34)	-
900	NURSE TUTOR TRAINNING IBADAN	20,189,844.54	(20,189,844.54)	-
901	NURSE TUTOR TRAINING - ENUGU	14,050,682.69	(14,050,682.69)	-
902	NOMA CHILDREN HOSPITAL, SOKOTO	9,268,988.75	(9,268,988.75)	-
903	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	8,064,049.00	(8,064,049.00)	-
904	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,503,461.19	(1,503,461.19)	-
905	FEDERAL STAFF CLINICS, ABUJA PHASE II	1,326,553.26	(1,326,553.26)	-
906	FEDERAL STAFF CLINICS, ABUJA PHASE I	1,312,500.00	(1,312,500.00)	
907	FEDERAL STAFF EYE CLINICS, ABUJA	1,312,500.00	(1,312,500.00)	-
908	FEDERAL STAFF DENTAL CLINICS, ABUJA	1,312,500.00	(1,312,500.00)	
909	FEDERAL STAFF HOSPITAL -ABUJA	1,204,000.00	(1,204,000.00)	-
910	PHS, IBADAN	1,085,289.31	(1,085,289.31)	-
911	PHS, CALABAR	987,290.00	(987,290.00)	-
912	PHS, KANO	976,760.19	(976,760.19)	-
913	PHS, KASTINA	976,760.19	(976,760.19)	-
914	PHS, DUTSE	976,760.19	(976,760.19)	-
915	PHS, ILORIN	976,760.19	(976,760.19)	-
916	PHS, SOKOTO	976,760.19	(976,760.19)	-
917	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	976,760.19	(976,760.19)	-
918	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	976,760.19	(976,760.19)	-

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT- Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT ₦	TRANSFER TO NOTE 21 ₦	BALANCE ₦
919	PHS, WARRI	976,010.19	(976,010.19)	-
920	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	791,472.50	(791,472.50)	-
921	PHS, ABEOKUTA	714,260.19	(714,260.19)	-
922	PHS, ABUJA	558,148.68	(558,148.68)	-
923	PHS, MAIDUGURI	558,148.68	(558,148.68)	-
924	PHS, DAMATURU	558,148.68	(558,148.68)	-
925	PHS, YOLA	558,148.68	(558,148.68)	-
926	PHS, JALINGO	558,148.68	(558,148.68)	-
927	NHETC, ENUGU	417,914.76	(417,914.76)	-
928	ONCHO BAUCHI	314,522.08	(314,522.08)	-
	GRAND-TOTAL	**8,101,138,219,106.11**	**(8,101,138,219,106.11)**	-
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**8,101.14**	**(8,101.14)**	-

NOTE 10A:
OTHER FUND

S/N	MDA	OTHER FUND ₦
	ADMINISTRATIVE SECTOR	
1	CONSOLIDATED REVENUE FUND	983,833,617,969.41
2	LOWER BENUE RBDA	125,000.00
	GRAND-TOTAL	983,833,742,969.41
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**983.83**

NOTE 11:
SALARIES & WAGES

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
1	POLICE FORMATION & COMMAND HQTRS	220,941,034,372.65	1,544,246,976.80	19,350,632,979.45	241,835,914,328.90	288,721,446,063.64	46,885,531,734.74
2	NIGERIAN ARMY	148,664,371,752.24	51,782,162,088.84	4,831,731,704.98	205,278,265,546.06	189,996,215,155.00	(15,282,050,391.06)
3	NASS MANAGEMENT	114,583,333,333.37	-	-	114,583,333,333.37	8,576,260,225.00	(106,007,073,108.37)
4	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	53,878,914,172.98	10,825,842,328.33	6,005,563,970.34	70,710,320,471.65	71,635,819,363.00	925,498,891.35
5	INDEPENDENT NATIONAL ELECTORAL COMMISSION	62,447,211,174.01	2,169,082,848.67	197,996,423.31	64,814,290,445.99	45,500,000,000.00	(19,314,290,445.99)
6	NIGERIAN NAVY	34,097,254,800.00	14,392,231,622.82	8,159,671,499.75	56,649,157,922.57	61,940,943,865.00	5,291,785,942.43
7	NIGERIAN AIRFORCE	30,072,337,929.11	22,507,555,401.66	1,142,755,733.23	53,722,649,064.00	58,483,162,441.00	4,760,513,377.00
8	NIGERIA IMMIGRATION SERVICE	30,933,909,973.24	13,794,616,770.18	3,254,410,759.05	47,982,937,502.47	46,294,109,288.00	(1,688,828,214.47)
9	NIGERIAN PRISON SERVICE	35,348,498,851.63	2,240,175,000.00	3,658,333,065.34	41,247,006,916.97	47,914,301,454.00	6,667,294,537.03
10	FEDERAL ROAD SAFETY COMMISSION	21,522,676,144.27	5,400,000,000.00	1,914,599,689.73	28,837,275,834.00	32,953,271,223.00	4,115,995,389.00
11	NATIONAL PENSION COMMISSION	-	-	14,182,984,076.00	14,182,984,076.00	-	(14,182,984,076.00)
12	FEDERAL DEFENCE MINISTRY- MAIN MOD	11,498,376,560.63	809,161,954.70	919,594,358.84	13,227,132,874.17	14,937,546,067.00	1,710,413,192.83
13	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	7,180,322,021.84	1,378,034,343.74	294,258,891.21	8,852,615,256.79	12,717,459,272.00	3,864,844,015.21
14	NIPOST	7,257,490,680.48	218,687,117.56	579,246,760.63	8,055,424,558.67	8,147,073,843.00	91,649,284.33
15	LEGISLATIVE AIDES	7,972,728,046.38	1,106,595.14	-	7,973,834,641.52	9,517,127,214.00	1,543,292,572.48
16	FEDERAL RADIO CORPORATION OF NIGERIA	4,892,401,179.72	1,197,063,795.00	433,337,643.51	6,522,802,618.23	7,449,295,475.00	926,492,856.77
17	NATIONAL ASSEMBLY COMMISSION	5,961,334,832.30	439,375,107.80	-	6,400,709,940.10	1,175,626,305.00	(5,225,083,635.10)
18	NATIONAL ORIENTATION AGENCY	4,888,143,339.23	100,000.00	397,368,411.00	5,285,611,750.23	5,827,784,610.00	542,172,859.77
19	NIGERIAN TELEVISION AUTHORITY	4,413,660,588.96	500,000,000.00	348,073,619.60	5,261,734,208.56	6,081,783,786.00	820,049,577.44
20	HOUSE OF REPRESENTATIVES	4,923,743,127.00	-	-	4,923,743,127.00	4,923,743,127.00	-
21	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,891,253,296.18	12,505,004.25	392,978,565.05	4,296,736,865.48	5,339,695,516.00	1,042,958,650.52
22	PUBLIC COMPLAINTS COMMISSION	4,144,613,166.96	-	19,541,573.94	4,164,154,740.90	7,250,000,000.00	3,085,845,259.10
23	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	3,231,430,769.26	124,760,230.27	134,132,175.11	3,490,323,174.64	3,398,984,614.00	(91,338,560.64)
24	TECHNICAL AIDS CORPS	10,507,178.36	3,257,598,609.72	-	3,268,105,788.08	4,200,967,439.00	932,861,650.92
25	NIGERIAN RESETTLEMENT ARMED CENTRE, FORCES LAGOS	-	3,209,569,657.65	-	3,209,569,657.65	2,962,679,684.00	(246,889,973.65)
26	FEDERAL MINISTRY OF INFORMATION - HQTRS	2,940,835,689.24	-	220,273,296.78	3,161,108,986.02	3,180,947,378.00	19,838,391.98
27	DIRECTORATE OF STATE SECURITY SERVICE	2,089,425,901.00	-	971,667,860.90	3,061,093,761.90	26,239,112,245.00	23,178,018,483.10
28	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,583,611,850.61	158,199,297.00	181,569,284.71	2,923,380,432.32	3,436,332,838.00	512,952,405.68
29	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,477,556,840.33	-	204,182,996.40	2,681,739,836.73	3,674,369,633.00	992,629,796.27
30	FEDERAL FIRE SERVICE	2,365,374,735.45	124,444,430.00	178,341,535.77	2,668,160,701.22	3,509,091,560.00	840,930,858.78
31	NIGERIAN COLLEGE DEFENCE	2,648,191,333.15	-	-	2,648,191,333.15	2,901,035,933.00	252,844,599.85
32	FEDERAL MINISTRY OF INTERIOR - HQTRS	2,414,032,509.25	-	191,148,489.69	2,605,180,998.94	3,113,136,422.00	507,955,423.06
33	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,374,959,971.16	-	190,021,370.97	2,564,981,342.13	2,837,923,517.00	272,942,174.87
34	NIGERIA COMMUNICATION SATELLITE	2,136,332,931.70	11,726,455.81	170,535,504.64	2,318,594,892.15	2,526,643,069.00	208,048,176.85
35	COMMAND COLLEGE, JAJI AND STAFF	227,751,517.23	1,859,710,617.83	180,864,275.73	2,268,326,410.79	2,737,626,864.00	469,300,453.21
36	SENATE	1,856,510,517.00	-	-	1,856,510,517.00	1,856,510,517.00	-
37	AUDITOR GENERAL FOR THE FEDERATION	1,678,970,218.20	-	130,113,650.77	1,809,083,868.97	1,947,674,911.00	138,591,042.03
38	FEDERAL CHARACTER COMMISSION	1,462,619,828.87	147,941,253.34	56,074,788.92	1,666,635,871.13	2,121,540,028.00	454,904,156.87
39	STATE HOUSE - HQTRS	1,309,150,296.19	223,000,000.00	103,717,528.64	1,635,867,824.83	1,696,693,511.00	60,825,686.17
40	VOICE OF NIGERIA	1,107,140,326.59	365,409,335.28	92,311,075.28	1,564,860,737.15	1,700,263,077.00	135,402,339.85
41	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,298,980,989.37	51,053,652.20	106,980,938.18	1,457,015,579.75	1,538,425,818.00	81,410,238.25
42	NATIONAL GALLERY OF ART	1,040,978,524.11	274,863,984.00	94,283,553.01	1,410,126,061.12	1,723,442,942.00	313,316,880.88
43	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	1,256,398,777.78	80,500,000.00	42,809,796.89	1,379,708,574.67	749,851,092.00	(629,857,482.67)

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
44	NIGERIA POLICE ACADEMY WUDIL, KANO	1,128,188,346.40	56,021,556.04	108,544,135.94	1,292,754,038.38	1,300,209,286.00	7,455,247.62
45	NATIONAL HAJJ COMMISSION OF NIGERIA	1,193,875,603.00	-	92,661,960.01	1,286,537,563.01	374,019,179.00	(912,518,384.01)
46	NATIONAL COUNCIL OF ARTS AND CULTURE	1,094,511,805.59	100,000,000.00	75,345,248.73	1,269,857,054.32	1,480,153,856.00	210,296,801.68
47	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,182,753,179.54	-	82,961,103.24	1,265,714,282.78	1,356,296,011.00	90,581,728.22
48	NIGERIAN ACADEMY DEFENCE (NDA)	777,873,290.44	44,757,597.36	427,374,280.52	1,250,005,168.32	8,146,752,248.00	6,896,747,079.68
49	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,047,550,047.23	-	88,045,642.97	1,135,595,690.20	1,438,684,098.00	303,088,407.80
50	NEWS AGENCY OF NIGERIA	821,133,157.48	359,000,000.00	(49,438,618.70)	1,130,694,538.78	1,250,998,522.00	120,303,983.22
51	DEFENCE AGENCY INTELLIGENCE	910,548,124.98	35,662,143.82	164,973,369.00	1,111,183,637.80	10,752,963,263.00	9,641,779,625.20
52	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	969,584,995.74	18,445,785.68	87,297,725.20	1,075,328,506.62	1,068,923,882.00	(6,404,624.62)
53	BUREAU OF PUBLIC ENTERPRISES (BPE)	881,629,569.40	110,000,000.00	60,403,521.11	1,052,033,090.51	1,498,448,646.00	446,415,555.49
54	DEFENCE SPACE ADMINISTRATION	548,302,062.66	415,854,447.88	59,903,369.20	1,024,059,879.74	549,821,655.00	(474,238,224.74)
55	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	775,781,871.93	-	64,611,059.98	840,392,931.91	953,035,529.00	112,642,597.09
56	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	760,975,540.76	21,597,325.77	55,226,710.66	837,799,577.19	836,552,978.00	(1,246,599.19)
57	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	806,618,579.08	-	7,203,916.35	813,822,495.43	132,244,065.00	(681,578,430.43)
58	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	659,585,515.96	-	54,834,513.15	714,420,029.11	775,890,022.00	61,469,992.89
59	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	628,812,691.54	-	58,866,640.31	687,679,331.85	852,794,509.00	165,115,177.15
60	NATIONAL FILM AND VEDIO CENSOR BOARD	393,406,395.22	226,796,062.00	43,544,797.82	663,747,255.04	763,066,264.00	99,319,008.96
61	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	604,987,297.89	-	53,289,543.73	658,276,841.62	763,201,233.00	104,924,391.38
62	NATIONAL BROADCASTING COMMISION	515,500,155.63	58,860,000.00	39,355,521.25	613,715,676.88	680,047,172.00	66,331,495.12
63	FOREIGN MISSION: NEW YORK (CG)	357,126,184.89	218,457,096.93	-	575,583,281.82	722,973,776.00	147,390,494.18
64	NIPSS, KURU	493,113,397.33	17,663,495.76	39,667,097.17	550,443,990.26	620,811,071.00	70,367,080.74
65	NIGERIAN TOURISM DEVELOPMENT CORPORATION	484,686,964.74	-	40,156,254.22	524,843,218.96	572,628,715.00	47,785,496.04
66	FEDERAL CIVIL SERVICE COMMISSION	447,251,981.23	-	31,554,716.50	478,806,697.73	573,147,419.00	94,340,721.27
67	NATIONAL LOTTERY TRUST FUND	346,362,180.69	102,851,912.00	29,326,320.94	478,540,413.63	456,844,910.00	(21,695,503.63)
68	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	434,156,706.66	-	43,354,479.90	477,511,186.56	831,800,198.00	354,289,011.44
69	POLICE SERVICE COMMISSION HQTRS	434,156,706.66	-	43,354,479.90	477,511,186.56	5,895,704,391.00	5,418,193,204.44
70	FOREIGN MISSION: WASHINGTON	340,723,306.06	76,030,163.64	-	416,753,469.70	812,145,378.00	395,391,908.30
71	NIGERIAN FILM CORPORATION	294,112,444.96	63,377,595.00	23,256,695.14	380,746,735.10	453,489,912.00	72,743,176.90
72	CODE OF CONDUCT TRIBUNAL	317,767,517.63	25,239,451.05	18,476,709.71	361,483,678.39	451,843,901.00	90,360,222.61
73	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	356,992,275.38	-	-	356,992,275.38	433,771,911.00	76,779,635.62
74	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	328,850,097.30	-	27,019,803.60	355,869,900.90	412,488,841.00	56,618,940.10
75	BUREAU OF PUBLIC PROCUREMENT (BPP)	321,325,516.28	3,125,164.90	22,818,971.57	347,269,652.75	408,758,760.00	61,489,107.25
76	NATIONAL COMMISSION FOR REFUGEES	306,395,134.94	-	25,201,333.76	331,596,468.70	365,040,704.00	33,444,235.30
77	NATIONAL SECURITY ADVISER	16,778,561.90	281,455,230.98	32,438,550.08	330,672,342.96	3,431,154,170.00	3,100,481,827.04
78	NATIONAL THEATRE	231,348,670.06	56,090,172.00	20,330,522.34	307,769,364.40	352,056,681.00	44,287,316.60
79	FOREIGN MISSION: VIENNA	143,453,536.27	159,405,864.50	-	302,859,400.77	437,997,190.00	135,137,789.23
80	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	263,179,362.69	14,713,269.00	20,258,537.88	298,151,169.57	367,977,190.00	69,826,020.43
81	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	272,918,526.60	-	22,325,867.01	295,244,393.61	356,936,344.00	61,691,950.39
82	FOREIGN MISSION: ANKARA	106,281,818.18	156,838,196.97	31,060,976.27	294,180,991.42	275,835,911.00	(18,345,080.42)
83	NATIONAL INTELLIGENT AGENCY	47,208,181.36	237,755,828.30	2,360,700.46	287,324,710.12	29,479,051,960.00	29,191,727,249.88
84	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	47,208,181.36	237,755,828.30	-	284,964,009.66	426,506,762.00	141,542,752.34
85	FOREIGN MISSION: ADDIS ABABA	59,830,332.28	192,592,112.12	-	252,422,444.40	305,042,155.00	52,619,710.60
86	DEFENCE HEADQUARTERS	238,553,204.34	-	-	238,553,204.34	695,215,500.00	456,662,295.66
87	FOREIGN MISSION: CANBERRA	115,384,096.62	110,838,906.06	6,480,243.24	232,703,245.92	269,784,001.00	37,080,755.08
88	FOREIGN MISSION: BUDAPEST	90,332,186.14	121,974,525.98	2,473,048.07	214,779,760.19	313,888,150.00	99,108,389.81

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
89	FOREIGN MISSION: ABIDJAN	55,393,792.25	157,563,600.71	-	212,957,392.96	195,746,329.00	(17,211,063.96)
90	PUBLIC SERVICE INSTITUTE OF NIGERIA	178,343,802.91	15,000.00	13,988,447.90	192,347,250.81	240,774,534.00	48,427,283.19
91	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	171,025,448.47	-	13,704,787.47	184,730,235.94	228,417,109.00	43,686,873.06
92	NIGERIA CHRISTIAN PILGRIM COMMISSION	144,518,540.56	23,247,971.50	10,517,808.21	178,284,320.27	167,777,031.00	(10,507,289.27)
93	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	157,561,785.67	-	12,711,943.88	170,273,729.55	199,180,881.00	28,907,151.45
94	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	157,604,958.95	-	12,505,594.10	170,110,553.05	183,669,459.00	13,558,905.95
95	FOREIGN MISSION: WARSAW	59,616,523.37	89,748,009.09	18,081,151.06	167,445,683.52	251,947,912.00	84,502,228.48
96	ADVERTISING PRACTIONERS OF NIGERIA	144,591,034.18	3,239,440.00	12,675,195.17	160,505,669.35	190,127,596.00	29,621,926.65
97	NATIONAL TROUPE OF NIGERIA	132,695,388.53	10,000,000.00	9,362,094.57	152,057,483.10	194,940,522.00	42,883,038.90
98	PERMANENT REPRESENTATION, ECOWAS, ABUJA	-	149,987,377.27	-	149,987,377.27	155,820,338.00	5,832,960.73
99	NIGERIA PRESS COUNCIL	119,050,516.03	18,843,814.00	8,960,952.59	146,855,282.62	176,060,654.00	29,205,371.38
100	GENERAL SERVICE	-	854,493.00	140,000,000.00	140,854,493.00	-	(140,854,493.00)
101	FOREIGN MISSION: YAOUNDE	56,446,381.05	76,551,900.00	5,811,324.69	138,809,605.74	215,366,393.00	76,556,787.26
102	FEDERAL GOVT STAFF HOUSING LOANS BOARD	120,367,510.80	-	9,474,060.49	129,841,571.29	143,473,807.00	13,632,235.71
103	FOREIGN MISSION: ACCRA	78,710,008.64	41,435,759.55	3,939,518.81	124,085,287.00	228,346,353.00	104,261,066.00
104	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	104,284,263.05	-	8,360,536.82	112,644,799.87	136,347,729.00	23,702,929.13
105	FOREIGN MISSION: DUBAI TRADE MISSIONS	7,496,732.03	103,941,832.04	-	111,438,564.07	204,366,012.00	92,927,447.93
106	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	98,311,643.01	-	8,085,863.79	106,397,506.80	137,697,366.00	31,299,859.20
107	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	99,793,777.78	-	-	99,793,777.78	100,000,000.00	206,222.22
108	FOREIGN MISSION DOHA, QATAR	38,916,582.95	45,375,546.10	-	84,292,129.05	209,914,442.00	125,622,312.95
109	BUREAU OF PUBLIC SERVICE REFORMS	75,565,297.53	-	5,563,287.24	81,128,584.77	112,212,011.00	31,083,426.23
110	NATIONAL WAR MUSEUM - UMUAHIA	61,475,184.12	4,500,000.00	4,930,622.90	70,905,807.02	79,905,078.00	8,999,270.98
111	NATIONAL MERIT AWARD	27,597,703.62	60,000.00	2,001,333.52	29,659,037.14	32,056,921.00	2,397,883.86
112	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	12,330,894.97	-	1,044,919.86	13,375,814.83	-	(13,375,814.83)
113	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	7,583,778.78	-	642,649.41	8,226,428.19	-	(8,226,428.19)
114	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-	583,637.00	-	583,637.00	385,310,825.00	384,727,188.00
115	NIGERIA ARMY UNIVERSITY, BIU	-	-	-	-	100,000,000.00	100,000,000.00
116	DEFENCE MISSIONS	-	-	-	-	7,155,495,902.00	7,155,495,902.00
117	FOREIGN MISSION: ALGIERS	-	-	-	-	200,915,960.00	200,915,960.00
118	FOREIGN MISSION: ATHENS	-	-	-	-	217,140,969.00	217,140,969.00
119	FOREIGN MISSION: ATLANTA	-	-	-	-	280,224,494.00	280,224,494.00
120	FOREIGN MISSION: BAMAKO	-	-	-	-	194,432,812.00	194,432,812.00
121	FOREIGN MISSION: BANGKOK	-	-	-	-	299,378,650.00	299,378,650.00
122	FOREIGN MISSION: NEPAD MISSION - PRETORIA	-	-	-	-	-	-
123	FOREIGN MISSION: BANGUI	-	-	-	-	147,756,199.00	147,756,199.00
124	FOREIGN MISSION: BANJUL	-	-	-	-	191,343,551.00	191,343,551.00
125	FOREIGN MISSION: BATA	-	-	-	-	179,546,966.00	179,546,966.00
126	FOREIGN MISSION: BEIJING	-	-	-	-	419,031,396.00	419,031,396.00
127	FOREIGN MISSION: BEIRUT	-	-	-	-	195,247,378.00	195,247,378.00
128	FOREIGN MISSION: BERLIN	-	-	-	-	612,314,266.00	612,314,266.00
129	FOREIGN MISSION: BERNE	-	-	-	-	334,633,174.00	334,633,174.00
130	FOREIGN MISSION: BISSAU	-	-	-	-	159,850,055.00	159,850,055.00
131	FOREIGN MISSION: BRASILIA	-	-	-	-	433,500,801.00	433,500,801.00
132	FOREIGN MISSION: BRAZAVILLE	-	-	-	-	191,916,517.00	191,916,517.00
133	FOREIGN MISSION: BRUSSELS	-	-	-	-	423,637,509.00	423,637,509.00
134	FOREIGN MISSION: BUCHAREST	-	-	-	-	307,120,147.00	307,120,147.00
135	FOREIGN MISSION: BUEA	-	-	-	-	202,972,971.00	202,972,971.00

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
136	FOREIGN MISSION: BUENOS AIRES	-	-	-	-	330,033,700.00	330,033,700.00
137	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	-	-	-	-	-	-
138	FOREIGN MISSION: BUJUMBURA	-	-	-	-	202,524,776.00	202,524,776.00
139	FOREIGN MISSION: CAIRO	-	-	-	-	217,321,312.00	217,321,312.00
140	FOREIGN MISSION: CARACAS	-	-	-	-	258,684,764.00	258,684,764.00
141	FOREIGN MISSION: CONAKRY	-	-	-	-	199,954,073.00	199,954,073.00
142	FOREIGN MISSION: COTONOU	-	-	-	-	147,164,204.00	147,164,204.00
143	FOREIGN MISSION: DAKAR	-	-	-	-	207,999,150.00	207,999,150.00
144	FOREIGN MISSION: DAMASCUS	-	-	-	-	201,393,841.00	201,393,841.00
145	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	-	-	-	-	-	-
146	FOREIGN MISSION: DAR-ES-SALAAM	-	-	-	-	258,189,213.00	258,189,213.00
147	FOREIGN MISSION: DOUALA	-	-	-	-	168,314,875.00	168,314,875.00
148	FOREIGN MISSION: DUBLIN	-	-	-	-	267,977,953.00	267,977,953.00
149	FOREIGN MISSION: FREETOWN	-	-	-	-	222,182,633.00	222,182,633.00
150	FOREIGN MISSION: GABORONE	-	-	-	-	231,098,313.00	231,098,313.00
151	FOREIGN MISSION: GENEVA	-	-	-	-	507,908,269.00	507,908,269.00
152	FOREIGN MISSION: HANOI	-	-	-	-	203,375,438.00	203,375,438.00
153	FOREIGN MISSION: HARARE	-	-	-	-	228,561,838.00	228,561,838.00
154	FOREIGN MISSION: HAVANA	-	-	-	-	211,982,117.00	211,982,117.00
155	PERMANENT MISSION, ASACOF , CARACAS	-	-	-	-	-	-
156	FOREIGN MISSION: HONGKONG	-	-	-	-	228,722,352.00	228,722,352.00
157	FOREIGN MISSION: ISLAMABAD	-	-	-	-	173,010,458.00	173,010,458.00
158	FOREIGN MISSION: JAKARTA	-	-	-	-	215,732,643.00	215,732,643.00
159	FOREIGN MISSION: JEDDAH	-	-	-	-	260,208,687.00	260,208,687.00
160	FOREIGN MISSION: JOHANNESBURG	-	-	-	-	220,809,162.00	220,809,162.00
161	FOREIGN MISSION: KAMPALA	-	-	-	-	196,106,375.00	196,106,375.00
162	FOREIGN MISSION: KHARTOUM	-	-	-	-	198,126,468.00	198,126,468.00
163	FOREIGN MISSION: KIEV	-	-	-	-	395,604,687.00	395,604,687.00
164	FOREIGN MISSION: KIGALI RWANDA	-	-	-	-	218,124,525.00	218,124,525.00
165	FOREIGN MISSION: KINGSTON	-	-	-	-	191,650,750.00	191,650,750.00
166	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	-	-	-	-	-	-
167	FOREIGN MISSION: KINSHASA	-	-	-	-	184,622,261.00	184,622,261.00
168	FOREIGN MISSION: KUALA LUMPUR	-	-	-	-	208,353,545.00	208,353,545.00
169	FOREIGN MISSION: KUWAIT	-	-	-	-	162,530,055.00	162,530,055.00
170	CONSULAR MISSION MAROUA, CAMEROON	-	-	-	-	-	-
171	FOREIGN MISSION: LIBREVILLE	-	-	-	-	176,632,144.00	176,632,144.00
172	FOREIGN MISSION: LISBON	-	-	-	-	199,121,761.00	199,121,761.00
173	FOREIGN MISSION: LOME	-	-	-	-	180,898,845.00	180,898,845.00
174	FOREIGN MISSION: LONDON	-	-	-	-	948,609,480.00	948,609,480.00
175	FOREIGN MISSION: LUANDA	-	-	-	-	192,102,852.00	192,102,852.00
176	FOREIGN MISSION: LUSAKA	-	-	-	-	160,847,220.00	160,847,220.00
177	FOREIGN MISSION: MADRID	-	-	-	-	541,656,630.00	541,656,630.00
178	FOREIGN MISSION: MALABO	-	-	-	-	194,456,577.00	194,456,577.00
179	FOREIGN MISSION: MANILLA	-	-	-	-	162,413,895.00	162,413,895.00
180	FOREIGN MISSION: MAPUTO	-	-	-	-	203,091,456.00	203,091,456.00

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
181	FOREIGN MISSION: MEXICO CITY	-	-	-	-	189,142,746.00	189,142,746.00
182	FOREIGN MISSION: MNROVIA	-	-	-	-	197,588,287.00	197,588,287.00
183	FOREIGN MISSION: MOSCOW	-	-	-	-	392,831,994.00	392,831,994.00
184	FOREIGN MISSION: NAIROBI	-	-	-	-	270,823,586.00	270,823,586.00
185	FOREIGN MISSION: N'DJAMENA	-	-	-	-	265,985,723.00	265,985,723.00
186	FOREIGN MISSION: NEW DELHI	-	-	-	-	249,071,100.00	249,071,100.00
187	FOREIGN MISSION: NEW YORK (PM)	-	-	-	-	1,263,633,572.00	1,263,633,572.00
188	FOREIGN MISSION: NIAMEY	-	-	-	-	200,198,202.00	200,198,202.00
189	FOREIGN MISSION: NNJC - NIAMEY	-	-	-	-	148,487,260.00	148,487,260.00
190	FOREIGN MISSION: OTTAWA	-	-	-	-	498,639,635.00	498,639,635.00
191	FOREIGN MISSION: OUAGADOUGOU	-	-	-	-	199,155,935.00	199,155,935.00
192	FOREIGN MISSION: PARIS	-	-	-	-	464,928,576.00	464,928,576.00
193	FOREIGN MISSION: PORT OF SPAIN	-	-	-	-	186,439,357.00	186,439,357.00
194	FOREIGN MISSION: PRETORIA	-	-	-	-	220,582,862.00	220,582,862.00
195	FOREIGN MISSION: PYONG YANG	-	-	-	-	186,140,762.00	186,140,762.00
196	FOREIGN MISSION: RABAT	-	-	-	-	225,760,228.00	225,760,228.00
197	FOREIGN MISSION: RIYADH	-	-	-	-	269,262,234.00	269,262,234.00
198	FOREIGN MISSION: ROME	-	-	-	-	432,729,834.00	432,729,834.00
199	FOREIGN MISSION: SAO TOME	-	-	-	-	207,914,790.00	207,914,790.00
200	POLICE PENSION BOARD	-	-	-	-	-	-
201	FOREIGN MISSION: SEOUL	-	-	-	-	319,395,902.00	319,395,902.00
202	FOREIGN MISSION: SHANGHAI	-	-	-	-	301,644,778.00	301,644,778.00
203	FOREIGN MISSION: SINGAPORE	-	-	-	-	381,267,159.00	381,267,159.00
204	FOREIGN MISSION: STOCKHOLM	-	-	-	-	291,672,025.00	291,672,025.00
205	FOREIGN MISSION: TEHRAN	-	-	-	-	225,428,124.00	225,428,124.00
206	FOREIGN MISSION: TEL AVIV	-	-	-	-	293,403,034.00	293,403,034.00
207	FOREIGN MISSION: THE HAGUE	-	-	-	-	381,007,515.00	381,007,515.00
208	FOREIGN MISSION: TOKYO	-	-	-	-	421,347,614.00	421,347,614.00
209	FOREIGN MISSION: TRIPOLI	-	-	-	-	188,250,634.00	188,250,634.00
210	FOREIGN MISSION: TUNIS	-	-	-	-	252,750,028.00	252,750,028.00
211	FOREIGN MISSION: WINDHOEK	-	-	-	-	237,644,838.00	237,644,838.00
212	FOREIGN MISSION, JUBA, SOUTH SUDAN	-	-	-	-	215,730,748.00	215,730,748.00
213	FOREIGN MISSIONS, ABU DHAB	-	-	-	-	282,085,244.00	282,085,244.00
214	FOREIGN MISSION LILONGWE, MALAWI	-	-	-	-	207,899,212.00	207,899,212.00
215	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	-	-	-	297,120,740.00	297,120,740.00
216	FOREIGN MISSION VATICAN	-	-	-	-	232,017,857.00	232,017,857.00
217	CONSOLATE GENERAL FRANKFURT, GERMANY	-	-	-	-	280,017,436.00	280,017,436.00
218	FOREIGN MISSION AMMAN, JORDAN	-	-	-	-	318,378,993.00	318,378,993.00
219	FOREIGN MISSION GUANGZHOU, CHINA	-	-	-	-	248,809,825.00	248,809,825.00
220	FEDERAL TRAINING CENTRE,ENUGU	-	-	-	-	67,096,885.00	67,096,885.00
221	FEDERAL TRAINING CENTRE,ILORIN	-	-	-	-	68,202,699.00	68,202,699.00
222	FEDERAL TRAINING CENTRE,KADUNA	-	-	-	-	67,290,991.00	67,290,991.00
223	FEDERAL TRAINING CENTRE,LAGOS	-	-	-	-	99,029,037.00	99,029,037.00
224	FEDERAL TRAINING CENTRE,MAIDUGURI	-	-	-	-	54,042,815.00	54,042,815.00
225	FEDERAL TRAINING CENTRE,CALABAR	-	-	-	-	49,435,514.00	49,435,514.00
	ECONOMIC SECTOR						
226	BUDGET AND NATIONAL PLANNING	398,990,556.27	221,541,304,203.71	32,631,008.60	221,972,925,768.58	586,227,844.00	(221,386,697,924.58)
227	FEDERAL INLAND REVENUE SERVICES	41,780,890,968.35	890,254,803.22	16,641,098,475.07	59,312,244,246.64	-	(59,312,244,246.64)
228	DEPARTMENT OF PETROLEUM RESOURCES	22,294,628,905.14	12,823,608,126.90	2,596,365,228.11	37,714,602,260.15	32,194,980,518.00	(5,519,621,742.15)

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
229	NIGERIA CUSTOMS SERVIVES	35,971,484,319.04	-	-	35,971,484,319.04	-	(35,971,484,319.04)
230	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	5,698,800,264.76	1,472,120,280.32	15,624,301,767.20	22,795,222,312.28	3,554,983,735.00	(19,240,238,577.28)
231	PETROLEUM TRAINING INSTITUTE	9,097,318,441.08	3,887,342,571.08	705,567,806.13	13,690,228,818.29	13,046,227,590.00	(644,001,228.29)
232	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	4,329,895,048.92	4,435,168,963.14	612,754,022.01	9,377,818,034.07	7,786,989,364.00	(1,590,828,670.07)
233	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	7,995,013,366.86	-	675,360,590.66	8,670,373,957.54	10,224,425,460.00	1,554,051,502.46
234	NIGERIA NUCLEAR REGULATORY AUTHORITY	3,779,674,747.98	3,380,058,814.49	191,249,890.11	7,350,983,452.58	8,058,880,117.53	707,896,664.95
235	FEDERAL MINISTRY OF AGRICULTURE	5,635,670,674.59	100,000.00	452,668,967.76	6,088,439,642.35	7,340,190,577.00	1,251,750,934.65
236	NIGERIAN RAILWAY CORPORATION	3,869,410,891.76	15,094,949.43	353,740,743.66	4,238,246,584.85	5,295,978,383.00	1,057,731,798.15
237	NATIONAL DIRECTORATE OF EMPLOYMENT	3,435,829,146.47	-	198,754,563.66	3,634,583,710.13	3,001,860,612.00	(632,723,098.13)
238	NIGERIAN ELECTRICITY REGULATORY COMMISSION	503,442,000.00	3,096,242,000.00	-	3,599,684,000.00	-	(3,599,684,000.00)
239	NATIONAL BUREAU OF STATISTICS	3,138,404,952.66	-	259,209,859.32	3,397,614,811.98	3,867,335,019.00	469,720,207.02
240	NIGERIAN METEOROLOGICAL AGENCY	2,914,193,906.87	-	212,967,267.82	3,127,161,174.69	3,210,475,479.00	83,314,304.31
241	AJAOKUTA STEEL COMPANY LIMITED	2,837,237,529.74	-	202,609,677.22	3,039,847,206.96	3,759,181,055.00	719,333,848.04
242	STANDARD ORGANIZATION OF NIGERIA	2,243,120,578.83	531,608,334.39	178,274,006.17	2,953,002,919.39	2,588,375,804.00	(364,627,115.39)
243	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	1,684,649,251.26	1,099,743,722.77	106,797,023.06	2,891,089,997.09	1,720,979,546.00	(1,170,110,451.09)
244	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,323,313,577.87	541,700,000.00	137,195,173.09	2,002,208,750.96	2,200,150,678.00	197,941,927.04
245	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,588,934,868.90	270,695,353.00	125,732,758.61	1,985,362,980.51	2,411,193,351.00	425,830,370.49
246	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,257,784,785.48	557,361,578.55	81,690,571.03	1,896,836,935.06	1,434,909,229.00	(461,927,706.06)
247	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,708,409,537.37	-	142,107,591.11	1,850,517,128.48	2,122,455,156.00	271,938,027.52
248	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,744,949,095.88	-	-	1,744,949,095.88	1,660,350,070.00	(84,599,025.88)
249	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,551,540,184.57	886,528.28	129,680,749.36	1,682,107,462.21	1,958,564,893.00	276,457,430.79
250	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	1,511,835,348.52	-	116,490,593.03	1,628,325,941.55	287,934,387.00	(1,340,391,554.55)
251	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,433,881,995.11	-	123,443,045.74	1,557,325,040.85	1,904,549,848.00	347,224,807.15
252	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,356,257,916.40	-	108,990,945.16	1,465,248,861.56	1,640,758,398.00	175,509,536.44
253	FEDERAL ROAD MAINTENANCE AGENCY	1,334,200,734.75	-	111,985,593.09	1,446,186,327.84	1,682,455,859.00	236,269,531.16
254	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,310,555,750.49	-	109,374,961.87	1,419,930,712.36	1,735,784,599.00	315,853,886.64
255	ENERGY COMMISSION OF NIGERIA	1,284,951,874.11	-	74,531,745.83	1,359,483,619.94	1,568,001,874.00	208,518,254.06
256	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,222,611,851.73	-	96,779,261.17	1,319,391,112.90	1,492,938,473.00	173,547,360.10
257	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,168,780,808.94	78,127,000.00	70,570,730.88	1,317,488,539.82	1,544,149,606.00	226,661,066.18
258	FEDERAL MINISTRY OF FINANCE - HQTRS	1,211,008,692.89	-	89,612,672.30	1,300,621,365.19	1,284,880,056.00	(15,741,309.19)
259	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,193,875,603.00	-	92,661,960.01	1,286,537,563.01	1,359,407,157.00	72,869,593.99
260	NATIONAL IRON ORE MINING PROJECT - ITAKPE	966,588,965.05	218,050,000.00	83,901,578.60	1,268,540,543.65	1,473,363,223.00	204,822,679.35
261	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,144,758,708.03	3,080,000.00	96,160,768.38	1,243,999,476.41	1,520,598,085.00	276,598,608.59
262	INVESTMENT AND SECURITIES TRIBUNAL	196,261,211.16	1,027,439,315.89	15,062,501.24	1,238,763,028.29	378,994,501.00	(859,768,527.29)
263	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,117,320,025.72	13,502,286.35	93,375,091.38	1,224,197,403.45	1,400,676,432.00	176,479,028.55
264	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	916,734,915.68	129,176,578.14	98,318,615.83	1,144,230,109.65	-	(1,144,230,109.65)
265	RUBBER RESEARCH INSTITUTE- BENIN	1,052,459,071.66	-	88,011,616.91	1,140,470,688.57	1,276,305,091.00	135,834,402.43
266	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	574,210,828.14	490,390,000.00	44,401,031.43	1,109,001,859.57	710,602,098.00	(398,399,761.57)
267	MARITIME ACADEMY, ORON	822,550,015.16	216,241,115.41	63,139,865.39	1,101,930,995.96	911,376,983.00	(190,554,012.96)
268	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	974,009,378.71	746,476.65	102,887,552.52	1,077,643,407.88	1,110,355,761.00	32,712,353.12
269	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	939,938,150.44	-	114,007,649.94	1,053,945,800.38	1,134,922,557.00	80,976,756.62
270	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	957,617,347.43	16,471,414.61	79,302,381.70	1,053,391,143.74	1,238,515,343.00	185,124,199.26
271	INDUSTRIAL TRAINING FUND	966,295,000.00	-	-	966,295,000.00	1,002,148,500.00	35,853,500.00
272	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	883,843,286.77	-	74,297,870.15	958,141,156.92	1,090,320,419.00	132,179,262.08
273	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	827,503,571.18	39,055,332.17	77,496,977.54	944,055,880.89	952,180,128.00	8,124,247.11
274	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	706,439,820.50	114,514,779.00	87,301,560.21	908,256,159.71	952,804,074.00	44,547,914.29
275	NIGERIAN GEOLOGICAL SURVEY AGENCY.	831,351,195.79	-	69,558,401.11	900,909,596.90	1,073,559,325.00	172,649,728.10
276	TRANSMISSION COMPANY OF NIGERIA	157,575,652.99	204,641,131.50	537,734,034.40	899,950,818.89	-	(899,950,818.89)
277	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	714,211,492.43	126,882,526.00	56,288,863.97	897,382,882.40	1,004,552,675.00	107,169,792.60
278	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	740,362,768.44	86,165,168.00	62,588,944.41	889,116,880.85	962,296,691.00	73,179,810.15
279	COCOA RESEARCH INSTITUTE- IBADAN	803,444,725.14	12,714,600.00	67,704,606.33	883,863,931.47	1,024,180,839.00	140,316,907.53
280	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	724,791,770.89	87,601,054.20	62,044,754.95	874,437,580.04	949,191,765.00	74,754,184.96

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
281	ACCIDENT INVESTIGATION BUREAU	742,176,254.57	-	86,757,963.20	828,934,217.77	180,937,309.00	(647,996,908.77)
282	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	746,215,466.38	-	55,493,562.28	801,709,028.66	753,484,308.00	(48,224,720.66)
283	NATIONAL RURAL ELECTRIFICATION AGENCY	709,541,664.32	-	60,758,734.37	770,300,398.69	892,961,841.00	122,661,442.31
284	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	704,730,549.95	-	58,201,821.74	762,932,371.69	872,724,349.00	109,791,977.31
285	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	696,967,984.76	2,796,000.00	58,626,073.12	758,390,057.88	835,283,120.00	76,893,062.12
286	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	692,797,780.90	-	57,866,286.15	750,664,067.05	957,358,861.00	206,694,793.95
287	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	709,076,639.65	-	33,335,018.73	742,411,658.38	467,104,042.00	(275,307,616.38)
288	NATIONAL PRODUCTIVITY CENTRE	659,426,235.52	-	55,679,778.95	715,306,014.47	788,156,902.00	72,850,887.53
289	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	646,991,358.83	-	53,994,887.65	700,986,246.48	744,093,323.00	43,107,076.52
290	NATIONAL POWER TRAINING INSTITUTE	651,784,262.94	-	36,276,277.00	688,060,539.94	781,216,334.00	93,155,794.06
291	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	631,163,192.45	-	53,272,506.54	684,435,698.99	840,604,440.00	156,168,741.01
292	PROJECT DEVELOPMENT INSTITUTE - ENUGU	615,478,449.90	-	51,361,823.33	666,840,273.23	858,165,178.00	191,324,904.77
293	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	608,808,370.87	-	48,388,027.93	657,196,398.80	692,242,221.00	35,045,822.20
294	NIGERIAN EXPORT PROMOTION COUNCIL	605,279,488.92	-	50,982,803.70	656,262,292.62	769,930,415.00	113,668,122.38
295	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	609,637,343.60	-	45,455,600.25	655,092,943.85	897,894,946.00	242,802,002.15
295	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	594,579,641.59	-	54,723,637.50	649,303,279.09	724,205,262.00	74,901,982.91
297	CENTRE FOR MANAGEMENT DEVELOPMENT	624,056,200.08	18,464,772.50	-	642,520,972.58	839,707,584.00	197,186,611.42
298	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	582,750,139.81	-	38,162,385.84	620,912,525.65	-	(620,912,525.65)
299	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	562,904,409.16	-	47,482,448.99	610,386,858.15	767,373,859.00	156,987,000.85
300	NATIONAL INLAND WATERWAYS AUTHORITY	558,316,953.94	-	44,737,522.18	603,054,476.12	605,306,669.00	2,252,192.88
301	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	559,040,704.78	-	42,635,932.33	601,676,637.11	642,409,389.00	40,732,751.89
302	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	539,345,482.24	-	45,485,017.66	584,830,499.90	762,620,976.00	177,790,476.10
303	NATIONAL AGRICULTURE SEEDS COUNCIL	538,758,341.71	-	44,870,603.63	583,628,945.34	739,538,745.00	155,909,799.66
304	BUDGET OFFICE OF THE FEDERATION	535,781,951.56	-	41,829,364.07	577,611,315.63	624,688,153.00	47,076,837.37
305	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	533,073,190.41	-	41,021,589.91	574,094,780.32	747,646,008.00	173,551,227.68
306	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	314,014,434.99	197,621,409.00	26,575,811.61	538,211,655.60	597,928,815.00	59,717,159.40
307	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	490,109,287.98	-	40,836,049.81	530,945,337.79	692,086,303.00	161,140,965.21
308	NATIONAL CENTRE FOR REMOTE SENSING - JOS	434,277,177.58	57,000,000.00	30,832,380.72	522,109,558.30	1,512,738,054.00	990,628,495.70
309	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	475,204,835.37	-	40,129,030.93	515,333,866.30	625,258,437.00	109,924,570.70
310	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	458,064,503.80	-	38,415,901.31	496,480,405.11	653,253,611.00	156,773,205.89
311	COOPERATIVE INFORMATION NETWORK	373,673,969.38	89,000,000.00	33,799,217.82	496,473,187.20	519,505,978.00	23,032,790.80
312	LOWER NIGER RBDA	459,171,298.64	-	34,639,595.12	493,810,893.76	501,715,047.00	7,904,153.24
313	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	415,935,684.93	39,070,335.37	30,249,221.07	485,255,241.37	589,173,890.00	103,918,648.63
314	NIGER DELTA RBDA	446,059,931.43	-	36,322,675.42	482,382,606.85	529,545,775.00	47,163,168.15
315	CONSUMER PROTECTION COUNCIL	441,941,267.72	-	36,112,063.97	478,053,331.69	552,281,647.00	74,228,315.31
316	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	438,568,068.73	-	34,153,709.72	472,721,778.45	531,228,813.00	58,507,034.55
317	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	428,232,452.70	-	35,837,328.99	464,069,781.69	515,688,079.00	51,618,297.31
318	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	430,348,933.31	-	27,915,835.17	458,264,768.48	490,820,836.00	32,556,067.52
319	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	404,210,521.62	-	32,121,047.67	436,331,569.29	464,953,181.00	28,621,611.71
320	ANAMBRA/ IMO RBDA	376,429,228.26	11,761,062.92	30,384,313.49	418,574,604.67	433,194,574.00	14,619,969.33
321	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	381,154,928.41	-	28,132,466.59	409,287,395.00	498,592,992.00	89,305,597.00
322	INDUSTRIAL ARBITRATION PANEL	372,860,184.29	-	36,237,200.86	409,097,385.15	442,067,872.00	32,970,486.85
323	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	306,551,262.98	62,176,598.00	26,110,919.11	394,838,780.09	453,501,317.00	58,662,536.91
324	DEBT MANAGEMENT OFFICE	361,246,512.64	-	29,810,552.45	391,057,065.09	435,768,793.00	44,711,727.91
325	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	360,289,136.88	-	30,530,902.45	390,820,039.33	439,970,408.00	49,150,368.67
326	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	310,330,421.76	40,000,000.00	26,291,622.11	376,622,043.87	511,083,127.00	134,461,083.13
327	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	310,330,421.76	40,000,000.00	26,291,622.11	376,622,043.87	401,727,933.00	25,105,889.13
328	FEDERAL COLLEGE OF AGRICULTURE - AKURE	339,567,947.99	-	28,060,262.95	367,628,210.94	450,533,429.00	82,905,218.06
329	SMEDAN - H/QTRS	337,427,495.90	-	27,772,810.48	365,200,306.38	525,059,478.00	159,859,171.62
330	SOKOTO RIMA RBDA	334,799,542.56	26,967,064.99	-	361,766,607.55	431,558,956.00	69,792,348.45

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
331	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	331,465,270.61	-	27,896,110.36	359,361,380.97	462,758,258.00	103,396,877.03
332	ONNE OIL AND GAS FREE ZONE AUTHORITY	319,823,254.36	-	36,003,467.03	355,826,721.39	545,049,579.00	189,222,857.61
333	FEDERAL SCHOOL OF SURVEY, OYO	349,510,348.65	-	3,640,732.80	353,151,081.45	393,199,142.00	40,048,060.55
334	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	323,765,591.74	-	27,441,534.47	351,207,126.21	403,319,010.00	52,111,883.79
335	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	-	315,154,289.23	26,032,840.81	341,187,130.04	379,516,521.00	38,329,390.96
336	LOWER BENUE RBDA	309,504,401.06	-	23,027,704.11	332,532,105.17	363,198,030.00	30,665,924.83
337	HADEJIA-JAMAÃ»ARE RBDA	306,006,238.40	-	24,682,272.67	330,688,511.07	362,993,334.00	32,304,822.93
338	CROSS RIVER RBDA	305,690,020.07	-	23,100,138.70	328,790,158.77	350,887,825.00	22,097,466.23
339	UPPER NIGER RBDA	301,903,445.00	-	24,482,022.41	326,385,467.41	383,203,007.00	56,817,539.59
340	OGUN/ OSUN RBDA	297,364,452.51	-	23,909,640.36	321,274,092.87	351,227,849.00	29,953,756.13
341	CHAD BASIN RBDA	297,039,767.49	-	23,492,655.81	320,532,423.30	374,414,627.00	53,882,203.70
342	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	293,477,889.08	-	24,837,837.14	318,315,726.22	373,855,926.00	55,540,199.78
343	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-	291,164,840.15	23,285,364.28	314,450,204.43	411,670,508.00	97,220,303.57
344	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	284,536,729.80	1,019,550.00	23,502,235.00	309,058,514.80	362,046,043.00	52,987,528.20
345	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE	285,230,494.03	-	20,979,894.04	306,210,388.07	514,145,790.00	207,935,401.93
346	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	281,016,332.47	-	22,692,421.91	303,708,754.38	340,761,900.00	37,053,145.62
347	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	1,226,750.00	275,955,072.02	23,124,084.98	300,305,907.00	329,500,994.00	29,195,087.00
348	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	267,403,702.80	-	31,310,611.04	298,714,313.84	305,452,581.00	6,738,267.16
349	METALLURGICAL TRAINING INSTITUTE, ONITSHA	274,087,485.47	-	22,163,267.34	296,250,732.81	344,449,832.00	48,199,099.19
350	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	268,927,203.08	-	22,682,409.42	291,609,612.50	451,417,754.00	159,808,141.50
351	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	256,516,852.83	-	26,879,180.50	283,396,033.33	1,740,262,443.00	1,456,866,409.67
352	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	260,962,328.44	-	22,113,948.14	283,076,276.58	341,330,178.00	58,253,901.42
353	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	256,941,148.43	-	20,860,898.34	277,802,046.77	324,025,081.00	46,223,034.23
354	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	257,524,618.00	-	19,059,147.17	276,583,765.17	544,068,248.00	267,484,482.83
355	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	255,498,680.35	-	20,830,574.12	276,329,454.47	324,456,387.00	48,126,932.53
356	UPPER BENUE RBDA	257,449,277.28	-	18,070,001.07	275,519,278.35	293,775,455.00	18,256,176.65
357	BENIN/ OWENA RBDA	250,341,127.01	-	19,658,004.74	269,899,131.75	319,224,406.00	49,325,274.25
358	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	224,353,275.40	37,500,000.00	-	261,853,275.40	313,629,737.00	51,776,461.60
359	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	224,515,280.86	-	19,039,795.87	243,555,076.73	243,651,205.00	96,128.27
360	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	225,429,232.08	-	16,465,637.15	241,894,869.23	249,234,178.00	7,339,308.77
361	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	214,895,724.91	9,500,000.00	16,546,957.71	240,942,682.62	353,866,777.00	112,924,094.38
362	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	219,211,695.02	3,285,667.66	18,212,077.60	240,709,440.28	327,684,468.00	86,975,027.72
363	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	221,759,617.85	-	18,588,668.35	240,348,286.20	325,422,494.00	85,074,207.80
364	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	222,186,415.39	-	16,047,674.59	238,234,089.98	247,512,189.00	9,278,099.02
365	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	217,305,600.26	-	17,745,885.62	235,051,485.88	284,765,885.00	49,714,199.12
366	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	217,024,614.72	-	16,704,138.10	233,728,752.82	246,825,000.00	13,096,247.18
367	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	202,478,486.07	-	15,976,982.42	218,455,468.49	246,234,918.00	27,779,449.51
368	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	197,020,182.29	-	18,743,187.96	215,763,370.25	230,889,238.00	15,125,867.75
369	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	194,616,404.89	10,284,636.02	204,901,040.91	220,887,659.00	15,986,618.09
370	NIGERIA HYDROLOGICAL SERVICE AGENCY	187,645,656.58	10,320,192.45	-	197,965,849.03	205,105,385.00	7,139,535.97
371	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	172,302,683.12	9,830,000.00	12,915,644.10	195,048,327.22	250,866,172.00	55,817,844.78
372	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	179,931,979.81	-	13,673,533.32	193,605,513.13	207,782,515.00	14,177,001.87
373	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	165,968,978.52	11,000,000.00	11,363,369.63	188,332,348.15	-	(188,332,348.15)
374	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	172,695,192.10	-	14,120,207.71	186,815,399.81	229,902,736.00	43,087,336.19
375	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	167,008,296.60	-	14,576,227.09	181,584,523.69	203,194,940.00	21,610,416.31
376	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	166,672,889.53	-	14,203,987.19	180,876,876.72	222,575,695.00	41,698,818.28
377	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	164,756,337.81	-	13,175,465.68	177,931,803.49	191,742,680.00	13,810,876.51
378	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	159,425,940.83	-	13,743,930.23	173,169,871.06	202,098,843.00	28,928,971.94
379	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	152,320,564.46	2,785.00	10,004,261.90	162,327,611.36	159,584,549.00	(2,743,062.36)
380	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	133,487,710.16	-	12,249,048.37	145,736,758.53	197,140,993.00	51,404,234.47
381	FISCAL RESPONSILIBITY COMMISSION	134,054,917.10	-	9,467,090.13	143,522,007.23	152,651,472.00	9,129,464.77
382	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	124,228,115.18	-	12,015,288.34	136,243,403.52	173,157,669.00	36,914,265.48
383	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	125,853,048.28	-	9,893,823.96	135,746,872.24	154,153,124.00	18,406,251.76
384	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	123,383,885.61	-	10,413,739.21	133,797,624.82	143,013,808.00	9,216,183.18
385	NIGERIA COMMODITY EXCHANGE (NCX)	121,614,429.72	-	7,476,635.21	129,091,064.93	136,839,994.00	7,748,929.07

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
386	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	96,091,120.84	-	8,073,129.83	104,164,250.67	110,949,080.00	6,784,829.33
387	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	93,359,123.43	-	7,580,861.92	100,939,985.35	107,209,082.00	6,269,096.65
388	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	85,675,885.94	-	9,054,196.41	94,730,082.35	107,310,509.00	12,580,426.65
389	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	82,825,568.52	-	7,009,531.54	89,835,098.06	109,989,348.00	20,154,249.94
390	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	81,825,009.18	-	6,582,562.64	88,407,571.82	94,756,082.00	6,348,510.18
391	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	73,978,869.75	8,392,000.00	5,224,152.55	87,595,022.30	84,693,278.00	(2,901,744.30)
392	NIGERIA MINING CADASTRE OFFICE & CENTRES	80,913,731.86	-	6,057,745.58	86,971,477.46	113,312,234.00	26,340,756.54
393	VETERINARY COUNCIL OF NIGERIA	79,817,328.10	-	5,466,021.57	85,283,347.67	103,665,194.00	18,381,846.33
394	SURVEY COUNCIL OF NIGERIA	77,367,667.94	-	5,886,261.02	83,252,928.96	89,034,724.00	5,781,795.04
395	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	66,979,215.70	-	5,675,819.03	72,655,034.73	96,847,226.00	24,192,191.27
396	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	66,567,535.96	-	5,572,959.14	72,140,495.10	77,711,403.00	5,570,907.90
397	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	65,551,267.98	-	5,013,669.32	70,564,937.30	74,194,301.00	3,629,363.70
398	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	64,732,681.58	-	5,483,540.89	70,216,222.47	78,657,727.00	8,441,504.53
399	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	64,010,059.11	-	5,462,747.69	69,472,806.80	77,745,159.00	8,272,352.20
400	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	62,695,003.81	-	5,391,464.62	68,086,468.43	93,946,240.00	25,859,771.57
401	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	62,130,246.19	-	4,537,117.34	66,667,363.53	83,508,764.00	16,841,400.47
402	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	66,026,143.51	-	-	66,026,143.51	310,276,778.00	244,250,634.49
403	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	64,217,477.69	-	-	64,217,477.69	78,974,006.00	14,756,528.31
404	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	57,682,114.36	-	4,652,885.00	62,334,999.36	63,999,081.00	1,664,081.64
405	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	55,628,626.98	-	4,713,970.03	60,342,597.01	64,554,750.00	4,212,152.99
406	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	52,806,714.63	-	4,474,841.19	57,281,555.82	75,519,649.00	18,238,093.18
407	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	53,667,598.60	-	3,498,791.96	57,166,390.56	59,635,422.00	2,469,031.44
408	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	51,075,773.93	-	5,933,937.14	57,009,711.07	62,759,671.00	5,749,959.93
409	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	51,920,900.60	-	4,072,323.55	55,993,224.15	59,983,022.00	3,989,797.85
410	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	50,154,738.85	-	5,541,062.31	55,695,801.16	59,975,784.00	4,279,982.84
411	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	48,359,451.49	2,111,890.62	5,191,787.71	55,663,129.82	85,370,254.00	9,707,124.18
412	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	53,611,813.71	-	-	53,611,813.71	62,848,093.00	9,236,279.29
413	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	48,848,284.55	-	4,628,339.95	53,476,624.50	53,126,007.00	(350,617.50)
414	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	49,075,402.04	-	4,132,219.21	53,207,621.25	58,596,952.00	5,389,330.75
415	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	46,111,853.04	-	5,824,960.44	51,936,813.48	58,702,541.00	6,765,727.52
416	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	48,106,270.69	-	3,699,087.51	51,805,358.20	49,753,962.00	(2,051,396.20)
417	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	47,937,853.71	-	3,809,974.19	51,747,827.90	56,072,279.00	4,324,451.10
418	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	47,632,869.79	-	4,036,409.27	51,669,279.06	64,617,046.00	12,947,766.94
419	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	47,897,467.91	-	3,712,377.20	51,609,845.11	55,694,794.00	4,084,948.89
420	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	47,278,031.69	-	4,149,850.55	51,427,882.24	64,751,938.00	13,324,055.76
421	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	45,582,091.04	-	4,281,199.61	49,863,290.65	63,991,173.00	14,127,882.35
422	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	42,719,202.02	-	4,131,923.20	46,851,125.22	55,772,172.00	8,921,046.78
423	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	22,813,859.75	-	22,969,961.63	45,783,821.38	57,693,593.00	11,909,771.62
424	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	40,683,897.35	-	4,264,181.13	44,948,078.48	51,580,900.00	6,632,821.52
425	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	41,408,841.40	3,172,167.88	-	44,581,009.28	47,785,834.00	3,204,824.72
426	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	41,081,223.86	-	3,190,422.85	44,271,646.73	65,987,803.00	21,716,156.27
427	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	44,084,310.25	-	-	44,084,310.25	69,222,815.00	25,138,304.75
428	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	40,164,121.82	-	3,402,660.46	43,566,782.28	48,937,392.00	5,370,609.72
429	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	37,600,933.86	-	3,069,927.27	40,670,861.13	43,549,161.00	2,878,299.87
430	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	37,426,296.80	-	3,171,504.54	40,597,801.34	43,653,617.00	3,055,815.66
431	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	37,280,956.16	-	2,662,999.21	39,943,955.39	39,836,425.00	(107,530.39)
432	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	36,595,653.80	-	3,007,662.01	39,603,315.81	43,391,576.00	3,788,260.19
433	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	35,711,907.70	-	3,026,227.07	38,738,134.77	46,378,259.00	7,640,124.23
434	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	35,178,754.59	-	2,972,932.65	38,149,687.24	41,638,809.00	3,489,121.76
435	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	34,365,115.57	-	3,142,268.37	37,507,383.94	40,171,916.00	2,664,532.06
436	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	33,129,300.32	-	2,807,376.97	35,936,677.29	38,509,082.00	2,572,404.71
437	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	30,396,662.16	-	2,575,728.49	32,971,390.65	37,530,476.00	4,559,085.35
438	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	30,212,184.22	-	2,560,180.59	32,772,364.81	34,847,814.00	2,075,449.19
439	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	27,764,740.61	-	2,167,470.99	29,932,211.60	31,349,107.00	1,416,895.40
440	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	20,322,033.69	-	1,722,089.17	22,044,122.86	40,528,500.00	18,484,377.14

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
441	SOLID MINERAL DEVELOPMENT FUND OFFICE	13,052,825.94	-	819,623.99	13,872,449.93	40,527,444.00	26,654,994.07
442	FINANCIAL REPORTING COUNCIL OF NIGERIA	5,372,727.40	-	8,061,471.79	13,434,199.19	81,245,102.00	67,810,902.81
443	GURARA WATER MANAGEMENT AUTHORITY	8,711,539.72	-	657,927.30	9,369,467.02	12,054,616.00	2,685,148.98
444	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-	-	-	-	38,551,937.00	38,551,937.00
445	EXTERNAL TRADE SECTOR, GENEVA (WTO)	-	-	-	-	152,432,500.00	152,432,500.00
446	NIGERIA TRADE OFFICE, TAIWAN	-	-	-	-	46,767,149.00	46,767,149.00
447	NIGERIA TRADE OFFICE, CHINA	-	-	-	-	43,726,925.00	43,726,925.00
448	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	-	-	-	-	289,942,815.00	289,942,815.00
	LAW & JUSTICE SECTOR						
449	NATIONAL JUDICIAL COUNCIL- ABUJA	100,797,487,234.30	-	33,997,489.96	100,831,484,724.26	902,897,938.99	(99,928,586,785.27)
450	NATIONAL DRUG LAW ENFORCEMENT AGENCY	5,839,498,670.00	1,423,521,187.06	508,769,552.30	7,771,789,409.36	8,661,035,852.00	889,246,442.64
451	FEDERAL HIGH COURT-LAGOS	3,712,806,691.29	155,957,133.49	139,415,318.35	4,008,179,143.13	13,780,946,423.99	9,772,767,280.86
452	COURT OF APPEAL	3,608,961,376.09	-	108,854,394.88	3,717,815,770.97	4,081,560,000.00	363,744,229.03
453	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,970,389,802.55	1,154,937,801.00	187,065,044.88	3,312,392,648.43	4,100,105,594.00	787,712,945.57
454	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,561,666,088.22	74,966,611.50	180,026,715.89	2,816,659,415.61	3,785,600,350.00	968,940,934.39
455	HIGH COURT OF JUSTICE-FCT ABUJA	2,462,432,413.29	30,161,100.00	162,468,042.79	2,655,061,556.08	3,124,646,886.49	469,585,330.41
456	CUSTOMARY COURT OF APPEAL-ABUJA	1,663,966,311.97	64,606,000.00	127,921,129.69	1,856,493,441.66	2,021,500,000.00	165,006,558.34
457	SUPREME COURT OF NIGERIA	1,516,392,624.97	-	-	1,516,392,624.97	1,650,185,614.31	133,792,989.34
458	CODE OF CONDUCT BUREAU	1,049,407,678.63	367,617,048.00	73,006,608.79	1,490,031,335.42	1,946,711,277.00	456,679,941.58
459	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,246,021,960.48	121,788,166.42	94,215,324.80	1,462,025,451.70	1,538,916,712.00	76,891,260.30
460	NATIONAL HUMAN RIGHTS COMMISSION	1,365,828,998.11	-	-	1,365,828,998.11	1,058,291,430.18	(307,537,567.93)
461	SHARIA COURT OF APPEAL-ABUJA	1,106,144,610.49	-	50,590,647.25	1,156,735,257.74	1,298,617,358.03	141,882,100.29
462	COUNCIL OF LEGAL EDUCATION	944,673,853.29	-	77,052,055.80	1,021,725,909.09	1,107,741,841.00	86,015,931.91
463	LEGAL AID COUNCIL	663,674,503.57	-	55,482,057.57	719,156,561.14	800,638,451.00	81,481,889.86
464	NATIONAL JUDICIAL INSTITUTE-ABUJA	691,639,810.11	-	-	691,639,810.11	781,046,439.89	89,406,629.78
465	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	539,232,335.21	800,000.00	44,499,997.21	584,532,332.42	682,787,342.00	98,255,009.58
466	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	529,685,666.19	9,214,139.07	29,219,600.77	568,119,406.03	666,562,581.99	98,443,175.96
467	NIGERIAN COPYRIGHT COMMISSION	363,008,757.56	60,422,500.00	26,545,098.72	449,976,356.28	491,730,222.00	41,753,865.72
468	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	390,143,029.08	15,549,872.09	25,774,881.25	431,467,782.42	525,631,367.88	94,163,585.46
469	NIGERIAN LAW REFORM COMMISSION	236,070,539.66	-	15,831,424.39	251,901,964.05	359,605,303.00	107,703,338.95
470	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	38,766,547.10	-	3,103,185.14	41,869,732.24	47,878,022.00	6,008,289.76
471	NATIONAL INDUSTRIAL COURT	-	-	-	-	2,362,287,788.12	2,362,287,788.12
	REGIONAL SECTOR						
472	NIGER DELTA DEVELOPMENT COMMISSION	65,262,104,901.62	-	-	65,262,104,901.62	71,195,023,529.00	5,932,918,627.38
473	FEDERAL MINISTRY OF NIGER DELTA HQTRS	925,195,860.43	-	78,015,961.21	1,003,211,821.64	1,264,408,002.00	261,196,180.36
474	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	-	-	-	-	-	-
	SOCIAL SECTOR						
475	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	99,974,994,666.25	-	-	99,974,994,666.25	109,063,630,545.00	9,088,635,878.75
476	NATIONAL YOUTH SERVICE CORPS (NYSC)	5,938,297,789.95	81,358,422,792.61	495,839,266.49	87,792,559,849.05	90,541,084,440.00	2,748,524,590.95
477	UNIVERSITY OF NIGERIA, NNSUKA	13,958,397,367.82	1,981,841,847.70	1,503,398,870.45	17,443,638,085.97	14,536,826,203.00	(2,906,811,882.97)
478	AHMADU BELLO UNIVERSITY, ZARIA	13,609,134,623.43	1,771,255,815.95	1,603,395,184.66	16,983,785,624.04	16,812,595,436.00	(171,190,188.04)
479	UNIVERSITY OF CALABAR	11,609,564,031.43	1,140,754,376.31	1,450,158,270.28	14,200,476,678.02	13,849,998,544.00	(350,478,134.02)
480	UNIVERSITY OF BENIN	12,315,651,254.45	-	1,163,629,678.99	13,479,280,933.44	13,222,777,813.00	(256,503,120.44)

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
481	UNIVERSITY OF IBADAN	12,117,637,992.65	51,464,739.18	1,232,922,604.95	13,402,025,336.78	12,724,653,691.00	(677,371,645.78)
482	UNIVERSITY OF LAGOS	10,235,662,419.73	1,814,895,994.87	1,135,991,906.14	13,186,550,320.74	11,453,016,418.00	(1,733,533,902.74)
483	UNIVERSITY OF PORT HARCOURT	10,035,143,253.35	29,518,000.00	1,126,348,804.68	11,191,010,058.03	10,523,901,696.00	(667,108,362.03)
484	UNIVERSITY OF JOS	9,478,695,497.63	743,587,786.25	958,097,657.81	11,180,380,941.69	11,350,221,277.00	169,840,335.31
485	OBAFEMI AWOLOWO UNIVERSITY	8,598,453,052.28	952,185,075.87	1,098,410,790.78	10,649,048,918.93	10,931,210,958.00	282,162,039.07
486	UNIVERSITY COLLEGE HOSPITAL IBADAN	6,940,249,877.87	2,240,532,709.11	686,555,083.32	9,867,337,670.30	10,347,864,425.00	480,526,754.70
487	UNIVERSITY OF UYO	7,961,607,091.39	131,450,955.52	1,041,516,437.11	9,134,574,484.02	9,038,629,170.00	(95,945,314.02)
488	BAYERO UNIVERSITY, KANO	8,250,898,841.68	8,179,140.06	841,120,352.92	9,100,198,134.66	9,849,026,291.00	748,828,156.34
489	UNIVERSITY OF ILORIN	7,423,600,000.97	774,519,924.01	892,091,710.84	9,090,211,635.82	8,650,221,309.00	(439,990,326.82)
490	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	6,097,702,538.68	2,139,077,260.83	330,634,924.07	8,567,414,723.58	9,451,588,665.00	884,173,941.42
491	UNIVERSITY OF TECHNOLOGY, OWERRI	7,262,557,965.05	50,542,573.15	789,653,528.71	8,102,754,066.91	8,263,512,060.00	160,757,993.09
492	FEDERAL MEDICAL CENTRE, NASARAWA STATE	4,834,516,834.16	2,493,605,596.72	582,784,207.37	7,910,906,638.25	7,860,229,140.00	(50,677,498.25)
493	NNAMDI AZIKIWE UNIVERSITY, AWKA	7,167,801,156.76	-	655,358,642.94	7,823,159,799.70	9,432,200,261.00	1,609,040,461.30
494	FEDERAL POLYTECHNIC KADUNA	6,999,944,493.65	112,943,090.74	695,145,011.14	7,808,032,595.53	7,712,221,275.00	(95,811,320.53)
495	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,081,498,778.42	906,699,813.57	682,008,076.65	7,670,206,668.64	7,717,229,703.00	47,023,034.36
496	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	4,962,233,518.51	2,348,948,832.77	279,829,899.13	7,591,012,250.41	8,043,172,040.00	452,159,789.59
497	UNIVERSITY OF CALABAR TEACHING HOSPITAL	3,234,675,135.19	3,922,695,732.88	345,715,989.17	7,503,086,857.24	8,338,095,550.00	835,008,692.76
498	UNIVERSITY OF MAIDUGURI	6,537,781,338.04	510,823,005.33	448,207,413.30	7,496,811,756.67	10,959,010,640.00	3,462,198,883.33
499	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	4,515,376,301.42	2,155,604,349.04	287,277,778.73	6,958,258,429.19	7,464,468,086.00	506,209,656.81
500	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	4,681,980,342.43	1,846,015,326.88	256,855,912.67	6,784,851,581.98	6,596,171,494.00	(188,680,087.98)
501	UNIVERSITY OF BENIN TEACHING HOSPITAL	3,753,934,587.43	2,613,685,135.89	307,457,458.50	6,675,077,181.82	8,042,968,027.00	1,367,890,845.18
502	NATIONAL HOSPITAL	5,219,840,155.94	775,000,602.00	398,531,637.80	6,393,372,395.74	6,049,756,412.00	(343,615,983.74)
503	JOS UNIVERSITY TEACHING HOSPITAL	3,677,550,658.44	2,267,995,831.38	233,148,857.81	6,178,695,347.63	5,843,558,808.00	(335,136,539.63)
504	NATIONAL EXAMINATIONS COUNCIL	5,676,769,663.33	-	479,751,881.80	6,156,521,545.13	6,594,571,089.00	438,049,543.87
505	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	3,925,618,520.93	1,874,006,846.68	294,327,347.19	6,093,952,714.80	7,297,484,936.00	1,203,532,221.20
506	UNIVERSITY OF ABUJA	5,132,737,618.42	454,059,540.93	458,238,155.86	6,045,035,315.21	5,758,391,011.00	(286,644,304.21)
507	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,168,367,887.58	1,368,177,415.78	442,821,340.62	5,979,366,643.98	5,746,929,001.00	(232,437,642.98)
508	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,056,353,260.57	1,564,966,714.72	309,157,944.35	5,930,477,919.64	6,996,353,408.87	1,065,875,489.23
509	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	4,478,324,132.74	1,046,017,835.21	237,109,525.70	5,761,451,493.65	5,972,153,849.00	210,702,355.35
510	FEDERAL POLYTECHNIC OKO	5,045,687,461.86	31,441,647.62	534,648,418.95	5,611,777,528.43	5,927,362,647.00	315,585,118.57
511	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	-	-	-	-	-	-
512	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	3,875,944,920.67	1,231,880,364.11	485,009,690.69	5,592,834,975.47	6,577,555,144.00	984,720,168.53
513	LAGOS UNIVERSITY TEACHING HOSPITAL	4,127,334,738.67	1,274,179,223.65	186,516,597.48	5,588,030,559.80	4,867,820,549.00	(720,210,010.80)
514	FEDERAL MEDICAL CENTRE, OWERRI	3,487,740,155.78	1,625,608,775.04	252,181,127.65	5,365,530,058.47	5,786,855,152.00	421,325,093.53
515	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,343,678,023.40	408,458,814.98	558,056,205.75	5,310,193,044.13	5,318,978,722.00	8,785,677.87
516	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	3,420,122,398.28	1,421,631,318.50	341,584,201.54	5,183,337,918.32	5,265,227,301.00	81,889,382.68
517	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,537,371,764.36	6,374,852.50	484,048,878.17	5,027,795,495.03	4,773,701,051.00	(254,094,444.03)
518	FEDERAL MINISTRY OF HEALTH - HQTRS	4,564,393,761.94	-	336,796,444.69	4,901,190,206.63	6,398,747,252.00	1,497,557,045.37
519	NATIONAL OPEN UNIVERSITY	4,415,692,521.49	-	421,525,452.45	4,837,217,973.94	4,920,272,112.00	83,054,138.06
520	YABA COLLEGE OF TECHNOLOGY	3,993,293,243.34	366,513,771.01	458,898,363.73	4,818,705,378.08	4,283,799,287.00	(534,906,091.08)
521	NATIONAL POPULATION COMMISSION	4,445,897,091.36	-	358,007,438.23	4,803,904,529.59	5,654,664,346.00	850,759,816.41
522	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,001,922,884.28	323,967,596.50	475,443,799.71	4,801,334,280.49	4,667,993,670.00	(133,340,610.49)
523	UNIVERSITY OF UYO TEACHING HOSPITAL	2,107,671,564.36	2,469,935,573.43	200,442,998.64	4,778,050,136.43	5,502,505,761.00	724,455,624.57
524	FEDERAL MEDICAL CENTRE ABEOKUTA	3,330,867,429.51	1,198,807,031.49	234,604,270.35	4,764,278,731.35	4,742,081,134.00	(22,197,597.35)
525	FEDERAL SPECIALIST HOSPITAL, IRRUA	3,881,268,233.09	645,298,256.54	216,379,540.27	4,742,946,029.90	4,992,627,262.00	249,681,232.10
526	FEDERAL MEDICAL CENTRE, BAYELSA STATE	3,187,933,944.05	1,353,439,375.18	177,904,137.24	4,719,277,456.47	4,908,744,917.00	189,467,460.53
527	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,925,284,911.92	145,656,907.28	479,868,595.80	4,550,810,415.00	4,816,595,236.00	265,784,821.00
528	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	3,717,527,146.89	482,836,488.00	322,339,768.41	4,522,703,403.30	5,080,637,016.00	557,933,612.70
529	FEDERAL MEDICAL CENTRE, UMUAHIA	3,368,341,765.09	903,190,650.16	211,343,281.47	4,482,875,696.72	4,540,359,240.00	57,483,543.28
530	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	3,925,925,238.04	-	555,960,775.13	4,481,886,013.17	6,858,748,083.00	2,376,862,069.83

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
531	FEDERAL MEDICAL CENTRE, MAKURDI	3,448,830,873.99	683,521,094.47	240,596,268.57	4,372,948,237.03	4,687,550,486.00	314,602,248.97
532	FEDERAL POLYTECHNIC AUCHI	3,498,467,618.42	560,778,340.47	307,402,141.69	4,366,648,100.58	4,593,845,542.00	227,197,441.42
533	FEDERAL POLYTECHNIC BIDA	3,935,277,995.00	-	316,708,390.51	4,251,986,385.51	3,832,968,468.00	(419,017,917.51)
534	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	3,909,644,877.00	-	336,606,084.74	4,246,250,961.74	4,246,263,617.00	12,655.26
535	FEDERAL POLYTECHNIC NEKEDE	3,391,730,906.42	225,199,783.86	408,352,000.05	4,025,282,690.33	3,821,270,913.00	(204,011,777.33)
536	FEDERAL COLLEGE OF EDUCATION ZARIA	3,444,369,914.40	-	420,777,461.35	3,865,147,375.75	4,196,503,967.00	331,356,591.25
537	FEDERAL MEDICAL CENTRE, ASABA	2,455,759,634.49	1,128,118,187.98	179,508,652.75	3,763,386,475.22	3,871,503,899.00	108,117,423.78
538	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,390,387,899.64	540,000.00	310,920,860.48	3,701,848,760.12	3,731,638,325.00	29,789,564.88
539	FEDERAL MEDICAL CENTRE, OWO	2,344,759,569.33	1,074,607,308.14	244,052,000.39	3,663,418,877.86	3,905,565,040.00	242,146,162.14
540	FEDERAL POLYTECHNIC MUBI	3,136,265,421.86	367,976,808.75	-	3,504,242,230.61	3,790,202,248.00	285,960,017.39
541	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,337,457,094.63	971,849,076.33	184,114,128.36	3,493,420,299.32	3,464,188,754.00	(29,231,545.32)
542	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,921,725,795.04	73,054,630.24	362,396,592.58	3,357,177,017.86	3,562,504,458.00	205,327,440.14
543	TERTIARY EDUCATION TRUST FUND	2,128,526,691.18	758,949,734.89	316,013,332.52	3,203,489,758.59	-	(3,203,489,758.59)
544	FEDERAL UNIVERSITY WUKARI	3,039,702,060.08	10,121,779.03	117,135,664.38	3,166,959,503.49	3,525,674,087.00	358,714,583.51
545	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,835,661,980.65	-	318,601,765.40	3,154,263,746.05	3,440,899,068.00	286,635,321.95
546	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,831,324,285.43	-	238,986,541.75	3,070,310,827.18	4,198,814,630.00	1,128,503,802.82
547	FEDERAL POLYTECHNIC BAUCHI	2,768,978,704.93	1,161,048.30	280,840,460.19	3,050,980,213.42	2,824,957,098.00	(226,023,115.42)
548	FGGC, YOLA	1,980,888,511.48	925,313,924.54	137,042,468.83	3,043,244,904.85	156,172,692.00	(2,887,072,212.85)
549	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,980,888,511.48	925,313,924.54	137,042,468.83	3,043,244,904.85	2,899,886,132.00	(143,358,772.85)
550	FEDERAL POLYTECHNIC ADO-EKITI	2,791,884,442.94	57,637,640.11	180,854,303.79	3,030,376,386.84	3,200,891,184.00	170,514,797.16
551	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,087,270,003.09	770,394,707.88	166,865,332.90	3,024,530,043.87	3,390,750,629.00	366,220,585.13
552	FEDERAL UNIVERSITY OTUOKE	2,688,580,523.69	-	287,053,454.11	2,975,633,977.80	3,070,614,282.00	94,980,304.20
553	SERVICE WIDE VOTE	-	-	-	-	399,384,553,116.00	399,384,553,116.00
554	FEDERAL MEDICAL CENTRE, KOGI	1,969,060,208.09	975,833,577.19	10,168,122.30	2,955,061,907.58	3,118,856,362.00	163,794,454.42
555	FEDERAL POLYTECHNIC OFFA	2,639,574,948.14	35,081,203.08	253,909,162.27	2,928,565,313.49	2,869,597,800.00	(58,967,513.49)
556	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,835,296,092.66	782,959,819.68	130,903,849.12	2,749,159,761.46	3,088,458,335.00	339,298,573.54
557	FEDERAL MEDICAL CENTRE, KATSINA	2,024,201,197.38	544,533,542.88	131,387,851.02	2,700,122,591.28	2,858,871,421.00	158,748,829.72
558	JOINT ADMISSIONS MATRICULATION BOARD	2,489,044,613.65	-	209,734,085.71	2,698,778,699.36	2,992,994,693.00	294,215,993.64
559	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,891,340,383.75	665,832,457.42	118,609,676.27	2,675,782,517.44	3,093,077,237.00	417,294,719.56
560	FEDERAL UNIVERSITY DUTSE	2,424,536,284.82	-	249,853,200.48	2,674,389,485.30	2,810,848,505.00	136,459,019.70
561	FEDERAL MEDICAL CENTRE, BIDA	2,073,219,320.00	502,548,924.94	89,725,284.25	2,665,493,529.19	2,922,890,467.00	257,396,937.81
562	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,167,362,874.49	464,705,835.74	-	2,632,068,710.23	3,166,914,966.00	534,846,255.77
563	FEDERAL UNIVERSITY OYE-EKITI	2,351,342,517.21	107,979,537.21	106,878,339.90	2,566,200,394.32	2,533,859,678.00	(32,340,716.32)
564	FEDERAL MEDICAL CENTRE, TARABA STATE	1,781,347,935.94	579,681,262.00	203,243,510.92	2,564,272,708.86	2,609,689,856.00	45,417,147.14
565	FEDERAL POLYTECHNIC NASARAWA	2,149,956,568.96	151,286,794.14	237,923,826.96	2,539,167,190.06	2,535,125,962.00	(4,041,228.06)
566	FEDERAL UNIVERSITY KASHERE	2,289,930,196.06	-	243,693,097.34	2,533,623,293.40	3,003,850,216.00	470,226,922.60
567	FEDERAL POLYTECHNIC GWANDU	2,257,052,025.44	-	268,509,844.00	2,525,561,869.44	2,754,911,429.00	229,349,559.56
568	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,806,519,038.87	518,716,929.00	185,048,882.00	2,510,284,849.87	2,510,294,850.00	10,000.13
569	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,762,939,980.93	577,479,181.60	147,922,002.06	2,488,341,164.59	2,673,448,300.00	185,107,135.41
570	FEDERAL UNIVERSITY DUTSIN-MA	2,139,869,310.30	10,754,437.09	244,212,904.51	2,394,836,651.90	2,454,144,580.00	59,307,928.10
571	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,570,694,485.92	654,146,574.49	149,609,546.10	2,374,450,606.51	2,347,041,335.00	(27,409,271.51)
572	FEDERAL POLYTECHNIC KAURA-NAMODA	2,096,616,947.31	22,908,379.40	250,249,863.57	2,369,775,190.28	2,555,999,821.00	186,224,630.72
673	FEDERAL POLYTECHNIC IDAH	2,109,191,797.27	-	241,943,400.27	2,351,135,197.54	2,377,484,293.00	26,349,095.46
574	FEDERAL POLYTECHNIC EDE	2,142,301,347.87	-	206,031,646.44	2,348,332,994.31	2,190,159,378.00	(158,173,616.31)
575	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,533,056,715.00	682,364,327.78	130,047,171.21	2,345,468,213.99	2,545,513,052.00	200,044,838.01
576	FEDERAL UNIVERSITY LAFIA	2,016,720,039.10	-	265,024,091.42	2,281,744,130.52	2,611,597,081.00	329,852,950.48

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
577	FEDERAL COLLEGE OF EDUCATION OYO	2,008,926,851.74	46,951,913.72	206,699,919.94	2,262,578,685.40	2,240,242,481.00	(22,336,204.40)
578	UNIVERSITY OF AGRICULTURE, MAKURDI	2,047,981,101.35	-	193,546,860.48	2,241,527,961.83	5,654,948,140.00	3,413,420,178.17
579	FEDERAL COLLEGE OF EDUCATION OBUDU	2,016,691,421.08	360,000.00	213,463,706.02	2,230,515,127.10	2,283,013,768.00	52,498,640.90
580	FEDERAL COLLEGE OF EDUCATION OKENE	2,001,489,441.96	5,777,595.00	211,145,234.65	2,218,412,271.61	2,073,062,306.00	(145,349,965.61)
581	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,544,430,804.20	507,836,895.61	126,494,616.22	2,178,762,316.03	2,240,549,625.00	61,787,308.97
582	FEDERAL POLYTECHNIC ILARO	1,760,615,614.34	214,234,885.30	183,695,035.55	2,158,545,535.19	1,971,289,762.00	(187,255,773.19)
583	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,760,615,614.34	214,234,885.30	183,695,035.55	2,158,545,535.19	1,292,662,087.00	(865,883,448.19)
584	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,374,632,938.36	607,940,103.03	108,712,903.39	2,091,285,944.78	2,263,997,603.00	172,711,658.22
585	UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,803,803,361.12	109,780,825.52	133,167,189.86	2,046,751,376.50	5,028,987,234.00	2,982,235,857.50
586	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,753,655,675.98	26,759,859.74	209,611,806.84	1,990,027,342.56	2,136,176,824.00	146,149,481.44
587	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,742,827,397.75	51,502,919.16	167,689,512.20	1,962,019,829.11	1,803,879,460.00	(158,140,369.11)
588	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,764,611,481.21	-	187,532,220.60	1,952,143,701.81	2,303,900,373.00	351,756,671.19
589	FEDERAL COLLEGE OF EDUCATION OMUKU	1,734,001,731.34	-	216,308,925.80	1,950,310,657.14	2,124,780,363.00	174,469,705.86
590	FEDERAL COLLEGE OF EDUCATION GOMBE	1,664,695,268.82	113,348,871.38	171,504,513.73	1,949,548,653.93	1,783,862,498.00	(165,686,155.93)
591	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,731,660,946.96	-	205,179,428.50	1,936,840,375.46	1,991,362,891.00	54,522,515.54
592	FEDERAL COLLEGE OF EDUCATION BICHI	1,634,363,847.30	138,952,666.16	156,670,481.80	1,929,987,195.26	1,774,917,296.00	(155,069,899.26)
593	FEDERAL COLLEGE OF EDUCATION KANO	1,731,470,706.78	-	192,458,399.15	1,923,929,105.93	2,137,817,179.00	213,888,073.07
594	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,637,548,122.91	108,604,517.95	159,530,828.92	1,905,683,469.78	1,926,418,422.00	20,734,952.22
595	FEDERAL COLLEGE OF EDUCATION ASABA	1,682,479,265.88	2,064,000.00	205,007,269.17	1,889,550,535.05	2,013,818,643.00	124,268,107.95
596	FEDERAL COLLEGE OF EDUCATION ONDO	1,751,120,256.90	47,537,093.32	71,692,136.70	1,870,349,486.92	2,426,354,946.00	556,005,459.08
597	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,335,574,399.36	356,847,522.66	156,268,247.51	1,848,690,169.53	2,004,867,145.00	156,176,975.47
598	FEDERAL UNIVERSITY LOKOJA	1,647,655,196.13	3,305,000.00	197,009,807.08	1,847,970,003.21	1,980,639,201.00	132,669,197.79
599	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,604,216,527.01	-	211,662,533.40	1,815,879,060.41	3,444,173,137.30	1,628,294,076.89
600	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,642,834,693.15	-	136,691,332.25	1,779,526,025.40	2,078,117,513.00	298,591,487.60
601	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,604,921,936.04	-	135,671,516.97	1,740,593,453.01	2,136,625,311.00	396,031,857.99
602	FEDERAL COLLEGE OF EDUCATION AKOKA	1,468,366,033.82	75,679,334.80	154,093,193.67	1,698,138,562.29	1,606,100,380.00	(92,038,182.29)
603	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,191,451,360.14	400,340,969.69	77,066,695.55	1,668,859,025.38	2,009,705,421.00	340,846,395.62
604	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,527,767,747.09	-	119,650,094.40	1,647,417,841.49	1,794,353,506.00	146,935,664.51
605	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,459,840,599.60	18,463,995.00	165,325,880.85	1,643,630,475.45	1,616,798,818.00	(26,831,657.45)
606	FEDERAL UNIVERSITY OF GUSAU	1,441,336,630.28	-	168,590,804.40	1,609,927,434.68	1,972,611,244.00	362,683,809.32
607	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,455,246,607.77	36,500,000.00	106,663,920.24	1,598,410,528.01	1,958,327,675.00	359,917,146.99
608	FEDERAL UNIVERSITY OF GASHUA	1,312,180,044.45	-	168,533,480.45	1,480,713,524.90	1,642,876,424.00	162,162,899.10
609	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,128,986,478.47	269,449,649.10	81,503,578.85	1,479,939,706.42	1,571,384,717.00	91,445,010.58
610	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,169,692,077.04	138,552,857.86	119,984,115.57	1,428,229,050.49	1,569,374,304.00	141,145,253.51
611	FEDERAL COLLEGE OF EDUCATION YOLA	1,257,298,683.60	-	146,656,923.16	1,403,955,606.76	1,446,466,033.00	42,510,426.24
612	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,205,445,537.15	1,880,000.00	178,535,637.60	1,385,861,374.75	1,954,073,205.00	568,211,830.25
613	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	871,102,643.48	412,217,542.40	74,023,978.29	1,357,344,164.17	1,429,448,823.00	72,104,658.83
614	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,166,571,940.52	28,124,552.58	141,979,932.80	1,336,676,425.90	1,364,439,714.00	27,763,288.10
615	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,228,555,262.03	1,816,200.77	102,722,490.51	1,333,093,953.31	1,613,501,219.00	280,407,265.69
616	FEDERAL COLLEGE OF EDUCATION KATSINA	1,152,623,086.16	52,110,563.42	81,373,976.59	1,286,107,626.17	1,335,906,597.00	49,798,970.83
617	NATIONAL TEACHERS INSTITUTE	1,118,089,727.37	71,726,533.19	93,745,142.92	1,283,561,403.48	1,451,044,010.00	167,482,606.52
618	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,115,200,906.95	-	127,613,420.33	1,242,814,327.28	1,259,779,149.00	16,964,821.72
619	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,030,181,654.36	-	109,508,247.69	1,139,689,902.05	1,513,414,345.00	373,724,442.95
620	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,035,677,782.43	-	86,964,938.63	1,122,642,721.06	1,260,515,472.00	137,872,750.94
621	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	789,241,635.29	216,739,483.04	81,166,408.72	1,087,147,527.05	1,195,131,605.00	107,984,077.95
622	FEDERAL COLLEGE OF EDUCATION GUSAU	899,346,021.79	-	112,418,181.70	1,011,764,203.49	1,103,742,148.00	91,977,944.51

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
623	NATIONAL LIBRARY OF NIGERIA	922,141,566.20	-	75,868,660.30	998,010,226.50	1,141,610,442.00	143,600,215.50
624	FEDERAL POLYTECHNIC DAMATURU	915,021,860.41	8,247,500.00	63,196,551.37	986,465,911.78	1,021,321,734.00	34,855,822.22
625	FEDERAL POLYTECHNIC EKOWE	868,909,411.66	804,000.00	113,261,779.17	982,975,190.83	1,056,732,309.00	73,757,118.17
626	MASS LITERACY COUNCIL	889,570,792.55	-	92,539,361.40	982,110,153.95	999,425,103.00	17,314,949.05
627	FEDERAL COLLEGE OF FORESTRY IBADAN	787,640,952.79	-	66,544,298.09	854,185,250.88	1,068,464,261.00	214,279,030.12
628	NATIONAL EYE CENTRE KADUNA	607,161,290.36	180,328,298.48	41,096,592.87	828,586,181.71	1,423,563,191.00	594,977,009.29
629	NATIONAL EAR CARE CENTRE KADUNA	607,161,290.36	180,328,298.48	41,096,592.87	828,586,181.71	995,946,749.00	167,360,567.29
630	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	763,257,329.91	1,019,996.88	64,034,038.90	828,311,365.69	971,001,037.00	142,689,671.31
631	FEDERAL POLYTECHNIC HUSSAINI ADAMU	734,228,836.88	140,000.00	76,624,523.27	810,993,360.15	830,882,690.00	19,889,329.85
632	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	715,534,372.77	-	76,362,024.13	791,896,396.90	834,993,679.00	43,097,282.10
633	TEACHERS REGISTRATION COUNCIL OF NIGERIA	707,840,814.01	3,633,766.89	59,788,437.08	771,263,017.98	887,277,486.00	116,014,468.02
634	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	705,117,154.04	-	58,719,424.26	763,836,578.30	963,215,840.00	199,379,261.70
635	NATIONAL BOARD FOR TECHNICAL EDUCATION	697,989,967.45	-	53,968,062.07	751,958,029.52	794,768,085.00	42,810,055.48
636	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	389,288,208.67	269,670,509.51	42,893,223.57	701,851,941.75	803,385,772.00	101,533,830.25
637	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	495,488,464.73	106,661,131.12	39,814,606.18	641,964,202.03	649,140,419.00	7,176,216.97
638	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	480,413,997.96	92,614,691.36	54,306,494.64	627,335,183.96	701,851,912.00	74,516,728.04
639	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	449,515,234.50	105,044,917.75	51,590,383.20	606,150,535.45	724,218,087.00	118,067,551.55
640	NATIONAL MATHEMATICAL CENTRE, SHEDA	540,324,172.37	-	61,422,326.05	601,746,498.42	603,055,211.00	1,308,712.58
641	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	379,213,521.95	158,430,498.00	56,115,750.73	593,759,770.68	652,748,404.00	58,988,633.32
642	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	513,583,166.10	20,780,230.38	50,986,501.42	585,349,897.90	688,846,495.00	103,496,597.10
643	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	541,353,909.82	1,255,941.27	41,656,825.59	584,266,676.68	628,199,071.00	43,932,394.32
644	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	381,912,093.99	142,186,178.89	39,608,986.28	563,707,259.16	590,797,516.00	27,090,256.84
645	PHARMACIST COUNCIL OF NIGERIA COUNCIL	520,529,527.07	-	29,918,686.25	550,448,213.32	553,505,766.00	3,057,552.68
646	FEDERAL POLYTECHNIC BALI	506,714,533.45	4,141,942.14	30,301,064.05	541,157,539.64	539,239,800.00	(1,917,739.64)
647	FEDERAL COLLECGE OF FORESTRY JOS	490,569,232.72	676,700.00	40,948,830.48	532,194,763.20	632,367,193.00	100,172,429.80
648	FORESTRY MECHANISATION COLLEGE AFAKA	447,071,021.53	-	37,686,160.04	484,757,181.57	601,692,122.00	116,934,940.43
649	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	424,294,274.95	-	32,733,289.11	457,027,564.06	502,081,461.00	45,053,896.94
650	KAINJI NATIONAL PARK	368,352,932.35	43,550,000.00	30,332,500.15	442,235,432.50	534,748,294.00	92,512,861.50
651	CROSS RIVER NATIONAL PARK	409,772,897.82	1,440,000.00	30,224,402.99	441,437,300.81	579,366,984.00	137,929,683.19
652	FGGC AKURE	218,679,713.53	203,888,300.00	18,401,091.17	440,969,104.70	269,936,785.00	(171,032,319.70)
653	FTC YABA	385,886,814.28	15,322,300.00	32,472,137.70	433,681,251.98	560,701,056.00	127,019,804.02
654	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	374,817,431.10	10,778,011.74	46,681,179.16	432,276,622.00	469,641,833.00	37,365,211.00
655	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	370,495,076.91	30,660,758.70	28,679,185.30	429,835,020.91	447,309,931.00	17,474,910.09
656	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	394,861,792.90	-	32,851,502.64	427,713,295.54	478,117,425.00	50,404,129.46
657	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	373,416,234.78	-	40,819,740.72	414,235,975.50	400,775,636.00	(13,460,339.50)
658	QUEEN'S COLLEGE LAGOS	376,627,758.74	-	31,620,827.69	408,248,586.43	481,395,326.00	73,146,739.57
659	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	233,624,654.53	133,876,227.64	30,743,219.28	398,244,101.45	459,496,557.00	61,252,455.55
660	FGC IJANIKIN	368,506,670.76	-	27,315,675.76	395,822,346.52	405,236,222.00	9,413,875.48
661	FGGC ENUGU	336,495,884.20	22,290,000.00	28,265,459.47	387,051,343.67	382,757,797.00	(4,293,546.67)
662	FEDERAL POLYTECHNIC BONNY	329,344,556.78	3,209,800.00	37,766,483.50	370,320,840.28	351,978,077.00	(18,342,763.28)
663	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	312,713,287.91	10,837,200.00	37,322,736.47	360,873,224.38	368,996,031.00	8,122,806.62
664	NOMADIC EDUCATION COMMISSION	328,046,043.01	-	27,111,782.67	355,157,825.68	424,928,324.00	69,770,498.32
665	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	268,535,085.85	48,556,906.97	33,373,773.10	350,465,765.92	384,221,267.00	33,755,501.08
666	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	307,462,410.57	4,926,496.21	37,164,232.58	349,553,139.36	365,125,212.00	15,572,072.64
667	FGC GARKI	317,365,098.43	4,350,000.00	26,680,030.74	348,395,129.17	436,997,743.00	88,602,613.83
668	FTC OROZO	319,928,475.64	-	26,723,258.51	346,651,734.15	388,878,222.00	42,226,487.85

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
669	FGGC BWARI	310,720,904.18	9,047,929.00	24,389,162.46	344,157,995.64	360,153,380.00	15,995,384.36
670	FGC JOS	291,041,407.51	9,417,500.00	24,535,143.31	324,994,050.82	338,276,309.00	13,282,258.18
671	KING'S COLLEGE	290,350,168.80	9,233,960.00	24,325,192.69	323,909,321.49	376,814,082.00	52,904,760.51
672	FGC KWALI	281,912,944.55	8,078,800.00	23,526,845.63	313,518,590.18	318,048,099.00	4,529,508.82
673	FGC KADUNA	286,079,542.10	-	23,891,423.99	309,970,966.09	333,401,782.00	23,430,815.91
674	OYO NATIONAL PARK	283,172,079.50	-	20,996,499.13	304,168,578.63	466,343,127.00	162,174,548.37
675	NIGERIA INSTITUTE FOR SPORTS (NIS)	276,162,247.31	1,543,500.60	22,877,276.58	300,583,024.49	322,062,353.00	21,479,328.51
676	FGC PORT HARCOURT	274,366,227.84	-	23,038,835.97	297,405,063.81	332,920,586.00	35,515,522.19
677	GASHAKA GUMTI NATIONAL PARK	250,201,754.41	26,000,000.00	18,934,059.80	295,135,814.21	341,621,717.00	46,485,902.79
678	FGGC OWERRI	257,909,017.44	5,300,000.00	21,658,946.51	284,867,963.95	337,489,753.00	52,621,789.05
679	FGC MINNA	251,399,444.09	7,607,000.00	21,102,134.00	280,108,578.09	289,115,796.00	9,007,217.91
680	FGGC SHAGAMU	240,504,450.89	-	19,801,581.21	260,306,032.10	301,010,357.00	40,704,324.90
681	FGC KEFFI	224,245,933.48	15,180,132.78	18,919,500.33	258,345,566.59	288,220,036.00	29,874,469.41
682	NURSING AND MIDWIFERY COUNCIL	237,343,579.73	-	16,459,554.63	253,803,134.36	292,708,374.00	38,905,239.64
683	FGC KANO	216,655,199.80	16,427,255.00	18,253,370.91	251,335,825.71	309,527,464.00	58,191,638.29
684	FGC WARRI	226,090,976.91	6,087,800.00	18,891,391.23	251,070,168.14	293,118,846.00	42,048,677.86
685	FGC OGBOMOSHMO	225,477,001.41	-	17,523,101.67	243,000,103.08	257,956,287.00	14,956,183.92
686	FGGC OYO	223,288,342.63	-	17,281,862.79	240,570,205.42	342,722,387.00	102,152,181.58
687	FGC IKURIN	214,984,343.44	7,297,500.00	18,149,903.49	240,431,746.93	262,236,392.00	21,804,645.07
688	FGGC BENIN	220,730,773.85	-	18,578,018.85	239,308,792.70	288,585,266.00	49,276,473.30
689	FGGC ILORIN	211,372,500.57	9,103,023.67	17,698,753.53	238,174,277.77	304,826,250.00	66,651,972.23
690	FGC ODOGBOLU	217,368,623.19	-	18,414,596.95	235,783,219.14	273,098,533.00	37,315,313.86
691	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	213,151,045.68	6,262,064.09	14,794,287.06	234,207,396.83	250,171,486.00	15,964,089.17
692	MEDICAL REHABILITATION THERAPY BOARD	199,595,361.15	20,000,000.00	14,511,684.07	234,107,045.22	272,492,358.00	38,385,312.78
693	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	185,813,255.31	31,500,000.00	13,181,839.95	230,495,095.26	280,241,740.00	49,746,644.74
694	SULEJA ACADEMY	206,337,214.55	-	17,243,371.45	223,580,586.00	273,132,005.00	49,551,419.00
695	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	192,443,883.29	10,000,000.00	15,200,252.79	217,644,136.08	259,962,289.00	42,318,152.92
696	FGGC ABULOMA	196,077,944.94	-	16,499,474.36	212,577,419.30	221,678,076.00	9,100,656.70
697	FTC UYO	189,790,777.89	4,624,000.00	15,930,598.87	210,345,376.76	237,602,919.00	27,257,542.24
698	CHAD BASIN NATIONAL PARK	173,631,064.52	19,000,000.00	14,193,363.39	206,824,427.91	278,572,083.00	71,747,655.09
699	FGGC CALABAR	178,268,901.03	11,000,700.00	15,071,435.96	204,341,036.99	209,134,108.00	4,793,071.01
700	FGGC UMUAHIA	173,419,332.38	10,508,000.00	14,589,870.52	198,517,202.90	246,905,490.00	48,388,287.10
701	FGGC IBUSA	177,204,047.95	4,009,854.43	13,677,430.25	194,891,332.63	202,885,680.00	7,994,347.37
702	FGC IKOT EKPENE	177,934,653.32	1,516,000.00	14,962,704.86	194,413,358.18	251,740,750.00	57,327,391.82
703	MEDICAL AND DENTAL COUNCIL OF NIGERIA	141,386,963.61	32,428,800.00	12,568,242.99	186,384,006.60	207,994,650.00	21,610,643.40
704	FGC ONITSHA	170,149,813.02	-	14,379,710.18	184,529,523.20	206,138,905.00	21,609,381.80
705	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	168,552,447.79	-	12,967,796.23	181,520,244.02	215,085,125.00	33,564,880.98
706	KAMUKU NATIONAL PARK	152,372,282.15	16,000,000.00	12,455,582.93	180,827,865.08	289,172,908.00	108,345,042.92
707	RADIOGRAPHERS REGISTRATION BOARD	168,176,390.89	1,347,510.88	11,180,195.43	180,704,097.20	196,909,083.00	16,204,985.80
708	FGC ZARIA	165,276,241.72	-	13,907,771.86	179,184,013.58	188,584,265.00	9,400,251.42
709	FTC ILESA	162,578,853.09	2,500,000.00	13,723,501.91	178,802,355.00	249,892,509.00	71,090,154.00
710	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	159,109,876.99	600,000.00	14,998,420.86	174,708,297.85	196,989,327.00	22,281,029.15

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
711	FSTC JUBU-IMUSHIN	160,415,100.49	-	13,582,358.21	173,997,458.70	240,098,016.00	66,100,557.30
712	FGC OKIGWE	160,739,146.32	-	12,533,958.71	173,273,105.03	212,590,230.00	39,317,124.97
713	NATIONAL PARK HEADQUARTERS	159,162,959.37	-	12,415,211.78	171,578,171.15	243,399,487.00	71,821,315.85
714	FGGC GBOKO	150,960,313.33	2,567,000.00	11,683,759.19	165,211,072.52	173,222,353.00	8,011,280.48
715	FSTC AWKA	148,546,259.86	3,305,000.00	12,556,337.53	164,407,597.39	175,064,983.00	10,657,385.61
716	FGGC IPETUMODU	146,351,516.66	2,194,000.00	14,263,200.56	162,808,717.22	184,509,147.00	21,700,429.78
717	FGGC ABAJI	139,974,891.04	11,057,856.00	11,707,879.37	162,740,626.41	166,674,106.00	3,933,479.59
718	FGGC BAUCHI	147,710,597.74	1,812,800.00	12,445,266.01	161,968,663.75	187,463,646.00	25,494,982.25
719	OKUMU NATIONAL PARK	133,672,978.07	16,000,000.00	11,055,879.54	160,728,857.61	236,178,336.00	75,449,478.39
720	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	148,962,633.83	170,000.00	9,463,576.87	158,596,210.70	315,801,230.00	157,205,019.30
721	NATIONAL CENTER FOR WOMEN DEVELOPMENT	146,320,419.01	-	11,551,038.51	157,871,457.52	194,352,387.00	36,480,929.48
722	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	117,796,584.25	30,555,690.87	8,170,330.03	156,522,605.15	200,744,722.00	44,222,116.85
723	FGC IKOM	137,865,202.71	6,296,250.00	11,550,279.27	155,711,731.98	167,541,879.00	11,830,147.02
724	HEALTH RECORDS REGISTRATION BOARD	144,436,284.74	-	10,911,068.11	155,347,352.85	259,274,765.00	103,927,412.15
725	FGGC LEJJA	135,073,333.78	8,746,200.00	11,369,473.21	155,189,006.99	161,543,961.00	6,354,954.01
726	COMPUTER REGISTRATION COUNCIL OF NIGERIA	136,420,616.67	4,942,500.00	10,783,622.54	152,146,739.21	171,741,272.00	19,594,532.79
727	FGC MAIDUGURI	140,176,322.06	-	10,817,629.92	150,993,951.98	158,317,176.00	7,323,224.02
728	FGGC WUKARI	138,046,519.77	-	11,621,300.48	149,667,820.25	157,414,690.00	7,746,869.75
729	FGGC BAKORI	135,600,825.63	-	11,385,656.86	146,986,482.49	165,258,602.00	18,272,119.51
730	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	136,478,219.65	-	9,831,842.12	146,310,061.77	181,289,917.00	34,979,855.23
731	FTC IKARE	130,239,362.97	4,346,400.00	11,001,066.38	145,586,829.35	168,849,864.00	23,263,034.65
732	FGGC LANGTANG	132,886,584.73	-	11,065,706.61	143,952,291.34	153,860,988.00	9,908,696.66
733	FGC, IDO-ANI	132,843,153.68	-	11,108,073.96	143,951,227.64	172,951,801.00	29,000,573.36
734	FTC UROMI	132,305,194.91	260,000.00	11,122,130.83	143,687,325.74	167,232,925.00	23,545,599.26
735	FGC IKET NISE	131,361,571.45	1,078,600.00	10,998,511.08	143,438,682.53	206,989,370.00	63,550,687.47
736	FGGC IKOT-OBIO-ITONG	128,097,949.69	3,881,500.00	10,773,160.76	142,752,610.45	156,850,143.00	14,097,532.55
737	FGC DAURA	131,581,684.06	-	11,050,072.26	142,631,756.32	171,534,244.00	28,902,487.68
738	FGC SOKOTO	136,219,544.33	6,247,400.00	-	142,466,944.33	154,595,923.00	12,128,978.67
739	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	120,009,350.10	5,371,715.33	9,342,216.71	134,723,282.14	124,690,480.00	(10,032,802.14)
740	FGGC KABBA	120,009,350.10	5,371,715.33	9,342,216.71	134,723,282.14	135,833,835.00	1,110,552.86
741	FEDERAL POLYTECHNIC UKANA	146,725,918.08	(33,299,471.62)	21,257,346.06	134,683,792.52	202,805,621.00	68,121,828.48
742	FGGC OMU-ARAN	123,390,081.59	-	10,438,846.93	133,828,928.52	164,826,159.00	30,997,230.48
743	FGGC EZZAMGBO ABAKALIKI	115,459,568.20	8,382,200.00	9,554,705.46	133,396,473.66	131,509,768.00	(1,886,705.66)
744	FTC SHIRORO	121,717,666.50	785,235.26	10,217,011.91	132,719,913.67	141,913,106.00	9,193,192.33
745	FGC, IKOLE	121,665,857.04	-	10,243,947.19	131,909,804.23	163,030,037.00	31,120,232.77
746	FGGC GUSAU	121,529,895.42	-	10,234,312.15	131,764,207.57	138,229,220.00	6,465,012.43
747	FTC JALINGO	120,819,574.57	-	10,162,327.60	130,981,902.17	142,253,412.00	11,271,509.83
748	FTC OTUPKO	116,051,493.22	5,091,305.00	9,737,332.72	130,880,130.94	159,505,006.00	28,624,875.06
749	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	99,475,539.23	23,000,000.00	7,160,941.27	129,636,480.50	152,271,576.00	22,635,095.50
750	FTC KAFANCHAN	119,183,563.52	270,000.00	9,904,027.77	129,357,591.29	153,693,755.00	24,336,163.71
751	FGC AZARE	115,098,979.13	3,794,000.00	9,664,984.45	128,557,963.58	161,951,166.00	33,393,202.42
752	FGGC IBILLO	117,979,084.73	-	9,913,063.15	127,892,147.88	155,360,200.00	27,468,052.12

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES N	ALLOWANCES N	SOCIAL CONTRIBUTIONS N	TOTALS N	BUDGET N	VARIANCE N
	ADMINISTRATIVE SECTOR						
753	FGGC JALINGO	117,911,387.52	-	9,911,848.56	127,823,236.08	135,024,605.00	7,201,368.92
754	DENTAL TECHNOLOGY REGISTRATION BOARD	99,842,936.56	18,310,041.72	7,703,687.23	125,856,665.51	135,621,322.00	9,764,656.49
755	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	114,464,096.46	-	6,209,364.93	120,673,461.39	278,998,042.00	158,324,580.61
756	FTC OHANSO	102,729,229.53	9,085,646.00	8,634,524.33	120,449,399.86	122,740,746.00	2,291,346.14
757	FGGC BIDA	109,651,467.44	-	9,257,699.20	118,909,166.64	129,983,388.00	11,074,221.36
758	F.S.C. SOKOTO	105,181,830.22	4,403,280.00	8,861,947.63	118,447,057.85	124,085,166.00	5,638,108.15
759	FGC, BILLIRI	102,823,165.95	4,485,000.00	8,619,870.30	115,928,036.25	144,963,344.00	29,035,307.75
760	FGC IKET VANDAKYA	105,007,871.92	-	8,859,803.12	113,867,675.04	144,977,999.00	31,110,323.96
761	FGC MINJIBIR	104,803,502.59	-	8,833,904.66	113,637,407.25	125,767,890.00	12,130,482.75
762	FGGC EFON ALAYE	104,612,393.04	-	8,744,167.36	113,356,560.40	131,872,552.00	18,515,991.60
763	ONCHO ENUGU	-	-	-	-	-	-
764	ONCHO IBADAN	-	-	-	-	-	-
765	ONCHO KADUNA	-	-	-	-	-	-
766	FTC OTOBI	101,592,608.95	1,833,600.00	8,540,499.99	111,966,708.94	118,292,849.00	6,326,140.06
767	FGC OKPOSI	98,423,055.58	3,670,150.00	8,260,764.88	110,353,970.46	133,030,171.00	22,676,200.54
768	FGC RUBBOCHI	95,774,843.28	5,744,000.00	8,051,929.17	109,570,772.45	116,606,691.00	7,035,918.55
769	FGC UGWOLAWO	97,912,399.91	-	8,170,158.99	106,082,558.90	142,183,796.00	36,101,237.10
770	FGGC EFON IMNRINGI	95,406,162.15	1,422,000.00	8,065,592.51	104,893,754.66	131,428,677.00	26,534,922.34
771	FSTC AHOADA	92,521,207.36	-	7,792,624.28	100,313,831.64	108,111,730.00	7,797,898.36
772	FGGC KAZAURE	92,320,699.83	-	7,806,852.28	100,127,552.11	110,674,654.00	10,547,101.89
773	NIGERIA FOOTBALL FEDERATION	84,090,896.64	8,262,115.04	7,152,073.22	99,505,084.90	105,684,092.00	6,179,007.10
774	FGGC KEANA	91,265,397.91	-	7,683,028.08	98,948,425.99	111,033,314.00	12,084,888.01
775	FGGC NEW BUSA	91,059,787.35	-	7,642,970.49	98,702,757.84	113,693,842.00	14,991,084.16
776	DENTAL THERAPISTS REGISTRATION BOARD	84,988,585.21	9,006,311.00	4,702,635.79	98,697,532.00	109,921,276.00	11,223,744.00
777	FGC GANYE	88,693,062.42	1,776,500.00	7,367,473.63	97,857,036.05	105,405,550.00	7,548,513.95
778	FGC OHAFIA	86,512,393.84	3,445,000.00	7,280,876.74	97,238,270.58	107,829,846.00	10,591,575.42
779	NURSE TUTOR PROGRAMME AKOKA LAGOS	67,788,688.25	21,991,793.41	7,427,466.72	97,207,948.38	105,551,500.00	8,343,551.62
780	FTC ZURU	89,536,325.73	-	7,537,926.73	97,074,252.46	104,613,708.00	7,539,455.54
781	FGC POTISKUM	86,960,805.39	-	6,782,555.90	93,743,361.29	99,888,501.00	6,145,139.71
782	FSTC USI-EKITI	84,744,046.56	7,153,851.42	-	91,897,897.98	139,023,457.00	47,125,559.02
783	FGGC GWANDU	73,575,848.89	-	8,842,910.09	82,418,758.98	83,716,892.00	1,298,133.02
784	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	76,445,869.72	-	4,823,784.62	81,269,654.34	92,434,885.00	11,165,230.66
785	FSTC TUNGBO - YENAGOA	67,616,862.73	5,241,000.00	5,591,278.23	78,449,140.96	79,638,264.00	1,189,123.04
786	FGGC BAJOGA	67,702,024.94	851,000.00	5,737,068.69	74,290,093.63	85,683,662.00	11,393,568.37
787	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	-	-	-	-	-	-
788	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	-	-	-	-	-	-
789	FGC ODIKOLOGUNA	62,519,886.83	6,367,000.00	5,263,022.64	74,149,909.47	80,823,095.00	6,673,185.53
790	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	-	-	-	-	-	-
791	FGGC GUMI TAMBAWAL	62,196,388.11	2,568,000.00	5,203,554.48	69,967,942.59	94,078,705.00	24,110,762.41
792	FGC KIYAWA	62,371,586.38	-	5,233,682.85	67,605,269.23	98,208,881.00	30,603,611.77
793	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	61,532,294.44	-	5,210,497.39	66,742,791.83	96,146,802.00	29,404,010.17
794	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	62,754,726.31	-	3,918,326.46	66,673,052.77	79,302,340.00	12,629,287.23

NOTE 11:
SALARIES & WAGES - Contd.

S/N	MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR						
795	FGC OGOJA	60,722,721.69	47,000.00	4,480,042.87	65,249,764.56	68,435,287.00	3,185,522.44
796	FSTC,DOMA	60,149,529.03	-	5,097,070.84	65,246,599.87	91,494,228.00	26,247,628.13
797	FGC BIRIN YAURI	58,689,263.59	-	4,939,168.50	63,628,432.09	87,409,731.00	23,781,298.91
798	FGC BUNI-YADI	57,560,625.65	-	4,863,997.65	62,424,623.30	77,225,201.00	14,800,577.70
799	FGGC MONGUNO	55,946,211.42	-	4,357,821.64	60,304,033.06	63,355,047.00	3,051,013.94
800	FTC LASSA	55,577,177.97	-	4,695,999.33	60,273,177.30	64,700,205.00	4,427,027.70
801	FGGC ANKA	54,193,423.07	-	4,583,295.38	58,776,718.45	74,923,116.00	16,146,397.55
802	ARABIC LANGUAGE VILLAGE BORNO	48,359,451.49	2,111,890.62	5,191,787.71	55,663,129.82	490,507,162.00	434,844,032.18
803	NURSE TUTOR TRAINNING KADUNA	46,403,148.65	3,000,000.00	4,223,842.39	53,626,991.04	58,134,515.00	4,507,523.96
804	FSTC MICHIKA	44,233,133.04	3,037,000.00	3,727,569.71	50,997,702.75	66,109,161.00	15,111,458.25
805	FSTC DAYI	29,177,327.76	-	2,472,486.24	31,649,814.00	46,752,911.00	15,103,097.00
806	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	25,329,967.28	-	1,929,927.30	27,259,894.58	32,907,603.00	5,647,708.42
807	COMMUNITY HEALTH TUTOR PROGRAMME UCH	-	20,014,647.63	1,667,161.77	21,681,809.40	31,768,967.00	10,087,157.60
808	NURSE TUTOR TRAINNING IBADAN	17,833,949.92	-	1,338,342.55	19,172,292.47	23,694,463.00	4,522,170.53
809	PHC TUTORS PROGRAMME,'UCH-IBADAN	17,689,607.47	-	1,433,326.24	19,122,933.71	23,576,291.00	4,453,357.29
810	NURSE TUTOR TRAINING - ENUGU	11,778,968.36	-	946,310.18	12,725,278.54	19,914,792.00	7,189,513.46
811	FEDERAL STAFF HOSPITAL -ABUJA	-	1,350,000.00	-	1,350,000.00	1,687,057,794.00	1,685,707,794.00
812	FEDERAL STAFF CLINICS, ABUJA PHASE II	-	600,000.00	-	600,000.00	-	(600,000.00)
813	UNESCO PARIS	-	-	-	-	420,300,152.00	420,300,152.00
814	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	-	-	-	-	856,133,801.00	856,133,801.00
815	FEDERAL MEDICAL CENTRE, GOMBE	-	-	-	-	3,499,990,895.00	3,499,990,895.00
816	FEDERAL MEDICAL CENTRE, ABAKALIKI	-	-	-	-	11,965,393,078.00	11,965,393,078.00
817	FEDERAL MEDICAL CENTRES, IDO-EKITI	-	-	-	-	5,201,426,970.00	5,201,426,970.00
	GRAND-TOTAL	**1,956,040,129,993.68**	**563,804,309,432.09**	**170,600,692,707.29**	**2,690,445,132,133.06**	**2,786,733,212,628.21**	**96,288,080,495.15**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**1,956.04**	**563.80**	**170.60**	**2,690.45**	**2,786.73**	**96.29**

NOTE 12:
SOCIAL BENEFITS

S/N	MDA	EMPLOYEES BENEFITS ₦	BUDGET ₦	VARIANCE ₦
	ADMINISTRATIVE SECTOR			
1	MILITARY PENSION BOARD	93,722,188,510.24	-	(93,722,188,510.24)
2	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	6,998,356,498.44	-	(6,998,356,498.44)
3	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,500,000,000.00	-	(1,500,000,000.00)
4	POLICE FORMATION & COMMAND HQTRS	1,000,000,000.00	-	(1,000,000,000.00)
5	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	137,498,612.31	-	(137,498,612.31)
6	FOREIGN MISSION: ANKARA	26,978,505.80	-	(26,978,505.80)
7	FOREIGN MISSION: CANBERRA	26,205,981.39	-	(26,205,981.39)
8	NIGERIAN TELEVISION AUTHORITY	15,613,628.84	-	(15,613,628.84)
9	NATIONAL ASSEMBLY COMMISSION	15,422,553.00	-	(15,422,553.00)
10	FOREIGN MISSION: BUDAPEST	8,137,142.86	-	(8,137,142.86)
11	NATIONAL IDENTITY MANAGEMENT COMMISSION	7,745,500.00	-	(7,745,500.00)
12	FEDERAL RADIO CORPORATION OF NIGERIA	5,134,700.00	-	(5,134,700.00)
13	FOREIGN MISSION: NEW YORK (CG)	4,665,806.45	-	(4,665,806.45)
14	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	2,360,700.46	-	(2,360,700.46)
15	NATIONAL COMMISSION FOR REFUGEES	1,141,200.00	-	(1,141,200.00)
16	FEDERAL MINISTRY OF INTERIOR - HQTRS	1,011,562.50	-	(1,011,562.50)
17	STATE HOUSE - HQTRS	372,883.71	-	(372,883.71)
	ECONOMIC SECTOR			
18	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	95,012,905,739.47	-	(95,012,905,739.47)
19	DEPARTMENT OF PETROLEUM RESOURCES	18,082,781,281.20	-	(18,082,781,281.20)
20	FEDERAL INLAND REVENUE SERVICES	5,716,198,365.41	-	(5,716,198,365.41)
21	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,338,433,000.00	-	(1,338,433,000.00)
22	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	1,000,000,000.00	-	(1,000,000,000.00)
23	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	184,151,598.30	-	(184,151,598.30)
24	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	119,762,590.10	-	(119,762,590.10)
25	INVESTMENT AND SECURITIES TRIBUNAL	62,432,499.96	-	(62,432,499.96)
26	CENTRE FOR MANAGEMENT DEVELOPMENT	60,305,486.14	-	(60,305,486.14)
27	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	46,521,828.96	-	(46,521,828.96)
28	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	19,348,167.51	-	(19,348,167.51)
29	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	8,884,800.00	-	(8,884,800.00)
30	NIGERIAN METEOROLOGICAL AGENCY	6,966,272.00	-	(6,966,272.00)
31	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	5,777,595.00	-	(5,777,595.00)
32	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	5,325,765.36	-	(5,325,765.36)
33	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	3,733,393.34	-	(3,733,393.34)
34	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	3,662,500.00	-	(3,662,500.00)
35	NIGERIA NUCLEAR REGULATORY AUTHORITY	2,470,728.69	-	(2,470,728.69)
36	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,660,000.00	-	(1,660,000.00)
37	ACCIDENT INVESTIGATION BUREAU	1,535,102.46	-	(1,535,102.46)
38	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	820,000.00	-	(820,000.00)
39	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	751,476.02	-	(751,476.02)
40	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	350,000.00	-	(350,000.00)
41	AJAOKUTA STEEL COMPANY LIMITED	100,000.00	-	(100,000.00)

NOTE 12:
SOCIAL BENEFITS - Contd.

S/N	MDA	EMPLOYEES BENEFITS ₦	BUDGET ₦	VARIANCE ₦
	LAW & JUSTICE SECTOR			
42	COURT OF APPEAL	3,490,697,601.45	-	(3,490,697,601.45)
43	CUSTOMARY COURT OF APPEAL-ABUJA	2,300,000.00	-	(2,300,000.00)
44	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	660,747.73	-	(660,747.73)
	SOCIAL SECTOR			
45	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	94,110,360.03	-	(94,110,360.03)
46	TERTIARY EDUCATION TRUST FUND	70,116,953.25	-	(70,116,953.25)
47	UNIVERSITY OF TECHNOLOGY, OWERRI	51,640,515.32	-	(51,640,515.32)
48	NNAMDI AZIKIWE UNIVERSITY, AWKA	49,720,477.13	-	(49,720,477.13)
49	FGC AZARE	35,668,167.63	-	(35,668,167.63)
50	UNIVERSITY OF ILORIN	19,711,101.86	-	(19,711,101.86)
51	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	18,405,000.00	-	(18,405,000.00)
52	OBAFEMI AWOLOWO UNIVERSITY	15,672,659.45	-	(15,672,659.45)
53	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	12,348,723.33	-	(12,348,723.33)
54	NATIONAL EYE CENTRE KADUNA	11,555,190.00	-	(11,555,190.00)
55	UNIVERSITY OF NIGERIA, NNSUKA	10,983,842.02	-	(10,983,842.02)
56	UNIVERSITY OF IBADAN	10,816,794.54	-	(10,816,794.54)
57	FGC WARRI	10,679,437.62	-	(10,679,437.62)
58	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	8,639,675.61	-	(8,639,675.61)
59	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	5,777,595.00	-	(5,777,595.00)
60	FEDERAL MEDICAL CENTRE, UMUAHIA	5,777,595.00	-	(5,777,595.00)
61	FEDERAL MEDICAL CENTRE, KATSINA	4,959,975.58	-	(4,959,975.58)
62	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,376,751.52	-	(4,376,751.52)
63	UNIVERSITY OF CALABAR	3,973,610.00	-	(3,973,610.00)
64	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	3,895,660.92	-	(3,895,660.92)
65	FEDERAL POLYTECHNIC EKOWE	3,388,129.87	-	(3,388,129.87)
66	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,018,760.00	-	(3,018,760.00)
67	FEDERAL POLYTECHNIC UWANA-AFIKPO	2,504,233.76	-	(2,504,233.76)
68	FEDERAL MEDICAL CENTRE, MAKURDI	2,469,625.00	-	(2,469,625.00)
69	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,299,375.00	-	(2,299,375.00)
70	FEDERAL MEDICAL CENTRE, NASARAWA STATE	1,900,000.00	-	(1,900,000.00)
71	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,737,489.67	-	(1,737,489.67)
72	FEDERAL POLYTECHNIC NEKEDE	1,632,040.00	-	(1,632,040.00)
73	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,400,000.00	-	(1,400,000.00)
74	FGC POTISKUM	1,400,000.00	-	(1,400,000.00)
75	FEDERAL COLLEGE OF EDUCATION KANO	1,370,000.00	-	(1,370,000.00)
76	FEDERAL COLLEGE OF EDUCATION KATSINA	1,100,000.00	-	(1,100,000.00)
77	FEDERAL MEDICAL CENTRE, TARABA STATE	1,100,000.00	-	(1,100,000.00)
78	FEDERAL UNIVERSITY DUTSE	1,000,000.00	-	(1,000,000.00)
79	FEDERAL MEDICAL CENTRE ABEOKUTA	1,000,000.00	-	(1,000,000.00)
80	FEDERAL COLLEGE OF EDUCATION GUSAU	936,000.00	-	(936,000.00)
81	FEDERAL MEDICAL CENTRE, GOMBE	800,000.00	-	(800,000.00)
82	NIGERIA FOOTBALL FEDERATION	796,200.52	-	(796,200.52)
83	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	741,400.00	-	(741,400.00)
84	FEDERAL STAFF HOSPITAL -ABUJA	708,040.00	-	(708,040.00)
85	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	679,800.00	-	(679,800.00)

NOTE 12:
SOCIAL BENEFITS - Contd.

S/N	MDA	EMPLOYEES BENEFITS ₦	BUDGET ₦	VARIANCE ₦
	SOCIAL SECTOR			
86	FEDERAL UNIVERSITY WUKARI	600,000.00	-	(600,000.00)
87	FEDERAL POLYTECHNIC BONNY	567,775.00	-	(567,775.00)
88	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	502,250.00	-	(502,250.00)
89	JOS UNIVERSITY TEACHING HOSPITAL	425,000.00	-	(425,000.00)
90	FEDERAL POLYTECHNIC GWANDU	369,890.00	-	(369,890.00)
91	FEDERAL POLYTECHNIC BIDA	300,000.00	-	(300,000.00)
92	FEDERAL POLYTECHNIC KADUNA	300,000.00	-	(300,000.00)
93	FEDERAL UNIVERSITY LAFIA	250,000.00	-	(250,000.00)
94	FGGC, YOLA	235,000.00	-	(235,000.00)
95	FGGC UMUAHIA	200,000.00	-	(200,000.00)
96	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	100,000.00	-	(100,000.00)
97	FTC OTOBI	79,906.00	-	(79,906.00)
	GRAND-TOTAL	**229,136,261,325.73**	**-**	**(229,136,261,325.73)**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**229.14**	**-**	**229.14**

NOTE 13:
OVERHEAD COST

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVRIANCE ₦	TOTAL OVERHEAD COST
	ADMINISTRATIVE														
1	POLICE FORMATION & COMMAND HQTRS	1,205,787,843.88	289,385,487.46	2,271,217,132.07	2,160,103,245.13	1,060,991,765.13	868,321,145.24	127,343,899.92	1,661,047,560.17	3,472,890,761.20	-	13,117,655,848.18	10,301,772,123.70	(2,815,883,716.48)	54,379,027,164.53
2	HOUSE OF REPRESENTATIVES	7,722,489,596.00	796,154,400.00	3,244,100,400.00	2,929,489,235.59	5,174,458,285.00	1,710,876,000.00	5,974,968,477.00	5,154,882,752.00	10,662,505,338.00	-	43,369,824,483.59	47,735,756,179.00	4,365,931,735.41	40,473,991,208.00
3	SENATE	3,777,114,999.00	427,228,400.00	1,115,825,816.00	1,068,148,925.75	1,592,746,406.00	3,334,564,266.00	1,527,918,720.00	-	14,816,472,422.49	-	28,041,019,355.24	28,791,110,014.00	750,090,658.76	27,522,435,393.49
4	INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	273,552,952.26	489,758,406.30	1,901,357,588.98	110,140,268.40	671,498,178.61	687,845,921.06	518,862,014.97	37,543,618,648.46	-	42,196,631,979.04	-	(42,196,631,979.04)	23,138,408,363.29
5	NIGERIAN PRISON SERVICE	359,248,804.25	152,453,720.48	17,020,730,984.56	895,581,702.72	144,412,526.38	239,879,458.04	27,853,799.85	705,592,944.37	99,069,334.49	-	19,638,823,215.18	22,335,198,510.00	2,696,375,294.82	16,318,081,824.76
6	GENERAL SERVICE	3,062,856,766.50	1,080,061,018.01	1,489,349,079.10	569,345,192.03	229,810,461.00	849,944,215.25	463,854,482.46	591,313,370.73	811,162,826.39	-	9,147,695,331.47	8,967,743,268.00	(179,952,063.47)	9,724,719,699.43
7	NIGERIAN ARMY	954,622,000.04	192,446,168.53	215,267,596.47	2,284,550,375.05	3,140,358,297.33	55,849,172,134.64	16,366,797.68	1,487,292,057.77	1,817,176,629.89	-	65,357,832,457.40	14,634,293,455.00	(48,723,337,002.40)	6,359,472,922.97
8	NIGERIAN AIRFORCE	966,432,299.99	2,107,559,312.99	554,274,864.94	1,339,521,476.99	720,266,999.99	1,483,996,779.99	138,599,303.97	2,026,897,340.00	89,253,085.98	-	9,826,801,474.84	8,850,534,571.00	23,733,096.16	5,005,250,095.35
9	NIGERIA ARMY UNIVERSITY, BIU	-	-	11,159,700.00	138,000.00	-	9,450,000.00	5,000,000.00	13,852,500.00	6,000,000.00	-	45,635,700.00	100,000,000.00	54,364,300.00	2,723,377,122.72
10	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	1,137,722,990.91	96,375,463.26	245,245,118.16	69,072,043.01	188,852,458.47	52,828,541.19	12,129,154.00	30,946,381.79	365,813,033.99	-	2,198,984,784.78	3,458,867,740.00	1,329,882,955.22	2,572,760,598.21
11	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	835,118,995.31	84,469,544.54	55,588,136.84	156,632,999.61	172,243,123.74	222,685,274.15	115,430,133.96	248,674,170.00	214,858,059.53	-	2,105,700,537.68	3,600,713,298.00	1,495,012,960.32	2,216,765,467.06
12	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	857,456,171.45	77,948,514.21	227,882,936.85	53,840,105.16	170,825,620.85	229,880,525.88	2,824,192,765.18	65,721,010.99	4,032,312,654.96	-	8,519,804,705.55	3,920,628,226.00	(4,599,176,479.55)	2,182,458,052.93
13	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	935,636,775.61	43,824,430.69	8,878,510,120.60	88,400,544.70	221,949,681.40	1,571,490,661.11	48,762,187.00	6,371,126.75	72,610,927.02	-	11,864,556,454.88	152,230,385.00	(11,712,326,069.88)	2,122,709,355.56
14	STATE HOUSE - HQTRS	620,741,575.94	447,378,770.84	931,537,651.73	592,632,054.35	-	148,792,172.80	30,606,867.94	91,984,104.14	5,695,448,345.21	-	7,751,321,542.95	2,740,283,436.00	(5,011,258,106.95)	1,947,098,150.48
15	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	545,438,000.00	58,454,000.00	22,460,000.00	357,140,000.00	270,000,000.00	260,500,200.00	-	343,200,000.00	307,449,000.00	-	2,144,641,200.00	3,934,332,091.00	1,789,748,891.00	1,734,045,075.00
16	FEDERAL ROAD SAFETY COMMISSION	407,936,833.13	272,856,850.92	3,277,729,004.62	716,690,180.44	3,628,261,447.46	316,693,333.95	163,786,361.59	373,090,273.35	562,755,142.63	-	9,119,799,428.09	5,514,943,773.00	(3,604,855,655.09)	1,586,522,484.19
17	NIGERIANCOLLEGE DEFENCE	3,426,820,831.77	156,305,118.38	278,404,478.00	264,714,471.86	289,965,551.00	138,956,226.47	-	42,706,471.34	431,401,300.35	-	5,049,274,449.17	4,008,130,588.00	(1,041,143,861.17)	1,450,000,000.00
18	NIGERIA CHRISTIAN PILGRIM COMMISSION	840,292,465.35	13,998,511.96	57,118,664.51	19,199,842.00	8,299,949.98	28,885,134.38	18,590,242.00	6,305,125.00	365,907,033.93	-	1,358,475,969.11	675,281,369.00	(683,194,600.11)	1,417,830,913.52
19	NATIONAL ASSEMBLY COMMISSION	971,181,660.00	586,809,007.07	769,502,794.36	429,376,282.45	475,139,525.76	111,867,500.00	325,996,476.00	195,455,403.00	500,751,485.00	-	4,365,280,133.64	1,250,662,999.00	(3,114,617,134.64)	1,301,905,932.52
20	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	270,148,455.76	12,228,330.68	253,817,413.69	71,280,624.35	34,990,019.38	288,134,756.86	16,727,576.00	50,386,156.41	61,974,342.72	-	1,061,987,715.85	1,160,449,568.00	98,781,852.11	1,080,634,094.15
21	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	124,114,409.80	62,466,400.00	92,511,151.65	74,210,223.68	63,498,489.87	15,915,381.34	2,488,295.00	24,914,462.50	305,934,384.36	-	766,253,197.61	726,670,610.00	(39,582,587.61)	924,317,733.18
22	NIGERIA IMMIGRATION SERVICE	270,761,547.65	74,946,129.31	10,706,521,641.78	749,478,109.65	693,077,109.55	191,983,456.72	260,709,856.35	360,572,756.03	1,295,690,149.18	-	14,603,742,756.27	2,516,860,810.00	(12,086,879,986.27)	903,416,092.77
23	FOREIGN MISSION: LONDON	-	-	-	-	-	-	-	-	-	-	-	493,684,943.00	493,684,943.00	825,669,163.72
24	STATE HOUSE OPERATIONS - PRESIDENT	804,708,545.67	-	80,000,000.00	-	-	-	-	-	195,729,981.34	-	1,080,438,527.01	1,335,460,938.00	255,022,410.99	799,360,186.52
25	FEDERAL DEFENCE MINISTRY- MAIN MOD	44,196,606.17	35,658,636.81	53,019,604.82	22,912,804.17	15,995,059.00	1,793,238,147.69	4,382,160.00	39,563,637.69	27,649,631,808.31	-	29,658,598,464.66	2,076,409,844.00	(27,582,188,620.66)	712,321,557.61
26	AUDITOR GENERAL FOR THE FEDERATION	478,274,508.38	21,935,587.56	48,089,140.63	32,113,159.36	46,888,250.00	27,216,000.00	358,947,641.11	11,365,801.25	1,038,266,015.05	-	2,062,256,103.34	2,864,230,795.00	802,174,691.66	698,005,988.62
27	FOREIGN MISSION: BISSAU	-	-	-	-	-	-	-	-	-	-	-	161,202,160.00	161,202,160.00	590,000,097.09
28	FEDERAL CIVIL SERVICE COMMISSION	120,162,315.40	23,758,299.39	16,429,947.56	32,841,483.00	22,186,052.13	27,196,552.79	3,751,000.00	6,048,590.00	462,844,957.96	-	715,158,148.25	472,853,041.00	(242,305,107.25)	589,332,171.82
29	FOREIGN MISSION: WASHINGTON	76,282,206.06	70,026,266.62	2,686,578.78	74,249,448.49	-	212,156,057.57	4,334,306.06	5,527,133.33	21,387,345.46	-	466,663,842.37	246,092,669.00	(220,470,473.37)	535,528,748.41
30	LEGISLATIVE AIDES	448,643,893.81	-	96,645,361.83	-	-	-	-	-	-	-	545,289,255.64	534,968,714.00	(10,320,541.64)	534,850,528.86
31	NIGERIA POLICE ACADEMY WUDIL, KANO	42,262,466.00	28,012,969.04	905,189,953.38	42,419,525.42	106,763,593.15	1,668,800.00	14,010,955.56	21,513,237.88	105,996,384.64	-	1,267,823,661.27	1,897,657,950.00	569,834,288.73	493,220,410.68
32	FEDERAL MINISTRY OF INFORMATION - HQTRS	87,908,250.25	21,084,259.53	81,397,927.46	58,943,444.62	22,794,382.90	34,026,404.00	9,207,309.99	26,405,769.64	712,135,035.25	-	1,053,902,783.63	660,507,008.00	(393,395,775.63)	483,061,721.58
33	FOREIGN MISSION: BRUSSELS	-	-	-	-	-	-	-	-	-	-	-	165,911,897.00	165,911,897.00	418,634,553.46
34	FOREIGN MISSION: BERLIN	-	-	-	-	-	-	-	-	-	-	-	348,340,352.00	348,340,352.00	365,213,109.65
35	BUREAU OF PUBLIC SERVICE REFORMS	16,671,582.40	190,000.00	23,082,262.51	7,291,109.00	69,661,950.00	8,983,551.00	976,360.00	-	12,176,913.08	-	139,233,727.99	246,074,928.00	106,841,200.01	361,854,299.96
36	FOREIGN MISSION: ACCRA	47,071,809.16	26,084,942.47	5,157,881.24	52,621,008.12	-	17,727,985.35	27,972.03	11,511,676.97	77,882,682.52	-	238,065,957.86	193,330,539.00	(98,755,418.86)	357,485,609.89
37	FOREIGN MISSION: CAIRO	-	-	-	-	-	-	-	-	-	-	-	158,189,403.00	158,189,403.00	355,469,370.85
38	NATIONAL HAJJ COMMISSION OF NIGERIA	2,813,100.00	2,271,960.20	1,907,990.00	725,085.00	1,798,482.84	5,748,050.00	757,129.03	1,206,550.00	4,775,300.00	-	21,999,547.07	617,344,916.00	595,345,368.93	354,630,489.02
39	FOREIGN MISSION: GENEVA	-	-	-	-	-	-	-	-	-	-	-	243,796,512.00	243,796,512.00	348,608,203.22
40	VOICE OF NIGERIA	68,772,382.48	27,047,273.14	25,411,313.19	46,699,860.16	7,709,850.00	34,747,965.59	23,327,500.00	84,088,133.10	21,413,238.88	-	339,217,546.55	564,149,066.00	224,931,519.45	341,869,431.15
41	FOREIGN MISSION: JOHANNESBURG	-	-	-	-	-	-	-	-	-	-	-	154,648,651.00	154,648,651.00	333,247,724.17
42	BUREAU OF PUBLIC PROCUREMENT (BPP)	85,597,289.36	11,802,615.41	31,767,149.30	26,023,417.17	81,594,300.00	16,551,600.00	58,899,634.45	11,963,000.00	99,738,001.48	-	423,937,047.17	750,059,898.00	326,122,850.83	326,839,858.90

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVRIANCE ₦	TOTAL OVERHEAD COST
	ADMINISTRATIVE														
43	FOREIGN MISSION: BUCHAREST	-	-	-	-	-	-	-	-	-	-	-	158,824,550.00	158,824,550.00	324,890,096.02
44	NIPSS, KURU	896,868,484.53	93,366,424.08	136,199,262.80	26,316,241.94	158,686,956.70	16,854,330.01	54,955,086.81	6,080,300.00	100,734,228.61	-	1,490,011,245.48	658,831,725.00	(831,179,520.48)	321,567,096.99
45	FEDERAL MINISTRY OF INTERIOR - HQTRS	282,719,500.41	15,779,630.81	36,485,029.70	30,182,758.90	50,816,566.34	13,104,487.00	16,247,848.00	14,538,300.00	315,339,584.50	-	775,213,785.66	350,809,319.00	(424,404,386.66)	320,961,114.52
46	DEFENCE HEADQUARTERS	59,806,259.49	87,585,079.57	21,742,237.09	51,900,674.11	23,225,098.81	135,914,672.72	10,061,816.98	88,749,423.32	14,782,797.15	-	493,268,959.24	1,045,138,942.00	551,869,982.76	307,587,853.37
47	STATE HOUSE OPERATIONS - VICE PRESIDENT	242,253,624.50	-	46,185,000.00	-	-	-	-	1,323,093.20	73,123,006.65	-	362,884,724.35	448,618,094.00	85,733,369.65	300,443,753.56
48	FOREIGN MISSION: HONGKONG	-	-	-	-	-	-	-	-	-	-	-	215,319,994.00	215,319,994.00	288,899,839.74
49	FOREIGN MISSION: BUEA	-	-	-	-	-	-	-	-	-	-	-	141,223,337.00	141,223,337.00	296,969,648.25
50	FOREIGN MISSION: BANJUL	-	-	-	-	-	-	-	-	-	-	-	140,766,879.00	140,766,879.00	295,326,623.24
51	FOREIGN MISSION: BANGKOK	-	-	-	-	-	-	-	-	-	-	-	144,760,743.00	144,760,743.00	274,824,339.50
52	NIGERIANACADEMY DEFENCE(NDA)	-	-	-	-	-	-	-	-	-	-	-	1,855,943,827.00	1,855,943,827.00	250,000,000.00
53	FOREIGN MISSION: VIENNA	86,143,784.22	48,700,952.72	33,331,173.12	100,827,581.24	-	70,529,804.57	1,066,813.33	7,759,751.50	44,780,182.20	-	396,140,882.90	160,278,415.00	(235,861,667.90)	246,354,240.98
54	STATE HOUSE MEDICAL CENTRE	1,888,880.00	-	208,342,371.52	51,703,595.38	6,426,478.81	-	-	-	-	-	268,311,325.71	331,730,212.00	63,418,886.29	245,913,509.45
55	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	37,297,706.00	6,923,742.54	3,084,674.98	16,740,999.99	36,352,180.00	32,516,890.81	6,728,479.93	1,607,250.00	42,254,354.00	-	183,906,278.25	327,473,533.00	143,567,254.75	245,491,362.73
56	NATIONAL IDENTITY MANAGEMENT COMMISSION	93,925,575.03	32,697,456.20	20,642,723.00	37,299,625.08	15,322,745.00	38,362,458.00	43,034,302.66	11,918,596.00	405,495,926.25	-	698,699,407.22	398,760,383.00	(299,939,024.22)	238,274,671.09
57	FOREIGN MISSION: SINGAPORE	-	-	-	-	-	-	-	-	-	-	-	296,726,530.00	296,726,530.00	232,498,023.24
58	FOREIGN MISSION: DAKAR	-	-	-	-	-	-	-	-	-	-	-	145,930,151.00	145,930,151.00	231,819,031.35
59	FOREIGN MISSION: WARSAW	158,448,483.67	17,220,340.03	12,314,359.27	44,164,669.89	379,279.28	68,219,443.07	7,526,213.75	10,147,240.78	123,137,122.77	-	441,557,152.51	139,246,998.00	(302,310,154.51)	222,278,767.42
60	FOREIGN MISSION: ROME	-	-	-	-	-	-	-	-	-	-	-	168,811,858.00	168,811,858.00	215,544,817.45
61	FOREIGN MISSION: GABORONE	-	-	-	-	-	-	-	-	-	-	-	140,169,026.00	140,169,026.00	214,822,764.50
62	FOREIGN MISSION: ABIDJAN	40,769,126.86	42,668,774.09	4,714,491.15	97,478,130.55	-	13,948,748.68	-	3,522,959.50	36,195,161.34	-	239,297,392.17	152,083,310.00	(87,208,082.17)	206,066,412.09
63	FOREIGN MISSION: DOUALA	-	-	-	-	-	-	-	-	-	-	-	139,647,626.00	139,647,626.00	197,236,611.62
64	FOREIGN MISSIONS, ABU DHAB	-	-	-	-	-	-	-	-	-	-	-	160,907,955.00	160,907,955.00	198,103,174.63
65	FOREIGN MISSION: CANBERRA	161,661,321.94	28,383,327.60	8,617,851.69	64,719,508.34	1,769,006.04	28,911,358.54	6,228,004.65	4,613,059.72	20,959,228.39	-	325,862,648.91	166,071,689.00	(159,790,959.91)	190,368,549.32
66	FOREIGN MISSION: YAOUNDE	70,147,967.91	39,283,564.04	7,487,470.38	20,241,913.82	650,653.36	24,433,368.08	16,947,307.87	4,396,186.79	75,845,984.39	-	259,434,416.64	138,717,956.00	(120,716,460.64)	188,086,101.10
67	FOREIGN MISSION: DUBLIN	-	-	-	-	-	-	-	-	-	-	-	159,495,342.00	159,495,342.00	183,356,606.99
67	FOREIGN MISSION: BRAZAVILLE	-	-	-	-	-	-	-	-	-	-	-	139,973,322.00	139,973,322.00	165,152,797.41
68	FOREIGN MISSION: BANGUI	-	-	-	-	-	-	-	-	-	-	-	142,662,753.00	142,662,753.00	165,032,267.75
69	TECHNICAL AIDS CORPS	176,634,897.79	43,128,462.50	14,642,310.00	38,015,460.00	-	-	735,000.00	4,856,305.00	3,138,633.75	-	281,151,069.04	316,288,103.00	35,137,033.96	158,188,462.38
70	NATIONAL ORIENTATION AGENCY	212,788,255.34	7,206,273.14	25,113,059.63	18,171,984.06	7,550,700.00	21,990,951.61	9,090,593.86	17,213,750.00	39,694,875.03	-	358,809,550.67	310,490,068.00	(48,319,482.67)	155,146,393.82
71	FOREIGN MISSION: BATA	-	-	-	-	-	-	-	-	-	-	-	139,987,347.00	139,987,347.00	151,713,513.94
72	FEDERAL CHARACTER COMMISSION	107,926,355.54	32,004,881.56	29,848,027.81	28,719,359.65	19,599,353.75	29,505,151.41	28,661,027.87	12,044,059.46	70,662,486.85	-	358,970,702.90	372,635,589.00	13,664,886.10	148,377,486.49
73	FOREIGN MISSION: DAR ES SALAAM	-	-	-	-	-	-	-	-	-	-	-	143,100,392.00	143,100,392.00	143,782,771.09
74	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	16,175,719.02	6,135,617.00	4,807,980.43	8,922,951.84	6,350,608.00	17,148,678.26	5,671,688.00	7,850,673.52	74,438,488.51	-	146,982,704.08	277,314,427.00	130,331,722.92	142,558,189.16
75	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	86,819,868.00	-	39,807,000.00	-	-	-	-	-	13,657,500.00	-	142,284,368.00	142,764,258.00	480,690.00	141,970,126.75
76	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	65,883,584.22	8,622,909.28	5,716,397.25	8,101,680.00	20,580,661.00	2,489,800.00	526,757.00	4,954,688.16	26,011,634.87	-	139,890,031.28	243,147,865.00	103,257,833.72	141,567,025.03
77	FEDERAL FIRE SERVICE	26,767,364.47	8,368,930.17	24,901,443.47	27,485,163.80	14,453,145.77	36,795,505.03	24,241,293.50	55,117,828.59	45,132,022.82	-	263,262,698.04	413,519,218.00	150,256,519.96	138,961,618.09
78	CODE OF CONDUCT TRIBUNAL	23,184,941.79	15,775,230.31	32,956,901.96	20,676,872.60	10,187,250.00	19,726,195.55	8,840,000.00	5,970,603.00	6,087,300.00	-	138,255,295.21	232,910,284.00	94,654,988.79	135,654,898.28
79	FOREIGN MISSION: TRIPOLI	-	-	-	-	-	-	-	-	-	-	-	178,534,804.00	178,534,804.00	133,551,692.00
80	FOREIGN MISSION: KINSHASA	-	-	-	-	-	-	-	-	-	-	-	129,097,664.00	129,097,664.00	129,852,274.20
81	FOREIGN MISSION: KINGSTON	-	-	-	-	-	-	-	-	-	-	-	142,137,228.00	142,137,228.00	126,679,763.29
82	NIGERIAN TOURISM DEVELOPMENT CORPORATION	24,586,839.42	9,485,722.31	15,494,866.00	10,857,903.31	7,303,100.00	12,612,349.52	7,415,743.00	5,019,032.50	27,679,937.00	-	120,381,393.06	190,950,000.00	70,568,606.94	126,431,496.92
83	NATIONAL GALLERY OF ART	18,512,900.00	2,664,400.00	8,733,750.00	13,100,814.49	7,800,286.12	25,454,118.75	10,183,703.87	3,709,800.00	26,742,985.82	-	116,402,754.05	184,102,990.00	73,792,787.95	123,387,844.00
84	POLICE SERVICE COMMISSION HQTRS	37,927,838.00	900,000.00	11,368,020.00	3,763,179.32	5,196,750.00	8,510,927.64	3,584,776.00	5,057,400.00	46,084,548.74	-	122,353,439.70	211,369,318.00	89,015,878.30	122,896,796.78
85	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	15,468,018.62	8,864,992.84	12,965,883.35	13,330,793.12	11,076,500.00	14,937,529.91	6,587,394.71	6,198,300.00	14,193,089.27	-	103,620,501.82	170,275,334.00	66,647,832.18	118,994,647.59

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VARIANCE ₦	TOTAL OVERHEAD COST
	ADMINISTRATIVE														
86	FOREIGN MISSION: KAMPALA	-	-	-	-	-	-	-	-	-	-	-	141,295,612.00	141,295,612.00	113,706,247.23
87	NIGERIAN TELEVISION AUTHORITY	419,816,493.66	547,185,541.51	105,086,713.71	443,306,384.14	112,136,228.77	185,273,403.87	27,452,236.52	640,717,427.02	609,234,063.00	-	3,095,208,486.20	284,951,588.00	(2,810,256,948.20)	109,193,910.00
88	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	14,496,100.00	2,370,750.00	2,984,229.25	32,432,569.99	7,843,125.00	14,845,481.40	2,682,000.00	7,281,000.00	8,807,600.00	-	93,742,855.64	151,101,600.00	57,358,744.36	107,590,303.70
89	DEFENCE SPACE ADMINISTRATION	44,986,140.00	13,148,863.43	8,731,277.89	12,518,643.40	489,557,498.04	662,356,602.96	3,578,581.23	8,850,177.99	10,304,731.46	-	1,254,078,246.40	680,360,000.00	(573,668,746.40)	106,817,230.75
90	FOREIGN MISSION: DUBAI TRADE MISSIONS	11,687,429.00	2,623,174.60	422,160.13	1,251,252.14	-	87,038,778.29	-	155,573.86	741,572.55	-	103,920,340.65	166,524,773.00	62,604,432.35	104,253,932.90
91	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	87,927,858.00	900,000.00	11,868,820.00	3,769,179.32	5,156,750.00	8,510,927.64	3,584,776.00	5,057,400.00	46,084,548.74	93,921.00	172,384,360.70	176,088,460.00	3,704,099.30	103,498,004.28
92	FEDERAL RADIO CORPORATION OF NIGERIA	65,973,028.00	92,497,303.48	55,480,229.29	35,480,332.21	2,873,200.00	33,043,954.20	9,023,600.00	78,351,067.00	49,562,963.50	-	422,213,677.68	193,953,448.00	(228,260,229.68)	102,974,519.11
93	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	38,891,057.44	5,155,852.34	4,581,800.00	15,119,462.03	8,142,550.56	15,585,950.00	1,582,000.00	3,376,238.01	4,288,990.15	-	96,563,682.53	184,975,915.00	88,412,232.47	101,744,609.44
94	MINISTRY OF COMMUNICATION TECHNOLOGY HQ'RS	27,624,199.65	152,000.00	7,049,754.27	11,443,645.00	6,055,222.40	11,569,273.30	4,091,632.10	7,789,000.00	35,134,854.68	-	110,909,581.40	203,791,496.00	92,881,914.60	99,512,036.35
95	NEWS AGENCY OF NIGERIA	71,675,196.36	37,167,476.63	8,749,693.40	13,037,967.00	1,192,100.00	5,211,482.27	3,196,500.00	10,526,277.86	327,901,645.05	-	478,657,158.57	165,401,467.00	(313,255,691.57)	95,563,800.54
96	NATIONAL THEATRE	29,521,965.90	27,968,999.00	2,951,240.00	26,219,261.23	4,446,050.00	12,975,000.00	15,723,100.00	21,227,195.00	18,975,386.20	-	162,206,137.98	115,042,770.00	(47,163,367.98)	89,792,985.25
97	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	14,002,757.50	6,560,117.89	6,024,413.10	8,275,756.29	427,200.00	23,028,350.30	-	4,623,225.01	30,928,789.96	-	93,862,540.05	155,106,458.00	61,243,917.95	86,167,970.87
98	NATIONAL FILM AND VIDEO CENSOR BOARD	54,074,988.25	3,782,451.29	8,498,106.67	10,176,882.52	2,520,300.00	33,489,947.86	14,386,542.70	2,784,500.00	24,943,489.67	-	155,169,208.96	152,148,057.00	16,978,848.04	84,860,535.95
99	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	5,629,063.00	6,014,741.66	16,762,554.50	41,695,896.60	1,015,640.00	102,862,785.11	10,021,600.00	-	63,484,517.92	-	248,686,798.79	291,831,058.00	43,144,259.21	83,155,916.33
100	FOREIGN MISSION: HAVANA	-	-	-	-	-	-	-	-	-	-	-	139,144,734.00	139,144,734.00	82,922,548.30
101	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	19,773,300.00	10,758,143.00	-	-	-	56,508,539.00	-	-	93,039,982.00	111,359,316.00	21,319,334.00	80,601,849.20
102	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	13,448,740.00	4,159,310.00	22,745,836.00	4,003,255.00	3,896,197.00	8,796,850.00	3,489,720.00	2,481,490.00	11,144,579.00	-	74,159,977.00	124,072,424.00	49,912,447.00	79,674,286.00
103	NATIONAL COUNCIL OF ARTS AND CULTURE	16,452,800.00	3,430,500.00	17,318,250.00	3,259,550.00	-	8,942,000.00	3,542,382.00	6,280,200.00	10,167,305.90	-	69,391,387.90	108,379,470.00	38,988,082.04	76,992,858.20
104	BUREAU OF PUBLIC ENTERPRISES (BPE)	14,145,001.00	27,440,551.44	7,266,556.01	16,863,812.93	125,000.00	11,223,645.60	797,500.00	4,756,179.10	13,477,009.41	-	96,600,695.49	237,483,139.00	140,882,443.51	71,101,154.57
105	STATE HOUSE LAGOS LIAISON OFFICE	2,299,444.71	23,980,225.10	4,821,442.86	35,480,539.48	957,180.45	2,704,519.55	-	4,093,908.24	2,536,896.78	-	76,828,157.17	95,280,402.00	18,452,244.83	68,455,010.00
106	PUBLIC SERVICE INSTITUTE OF NIGERIA	69,233,903.51	34,962,604.86	78,774,188.79	40,964,447.83	12,429,811.11	46,647,252.13	14,497,154.65	11,543,861.55	74,106,900.65	-	383,060,124.88	106,234,500.00	(276,825,624.88)	68,132,278.65
107	PERMANENT REPRESENTATION, ECOWAS, ABUJA	10,801,856.00	11,346,644.00	5,896,160.00	2,444,660.00	561,000.00	32,643,226.00	-	1,676,100.00	44,277,972.00	-	110,247,628.00	132,321,470.00	22,073,842.00	60,273,213.36
108	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	8,266,786.00	4,538,736.00	4,663,500.00	8,019,806.33	2,301,600.00	11,767,205.68	465,000.00	12,803,500.01	2,744,050.10	-	55,571,134.82	99,299,681.00	43,728,496.68	58,255,258.19
109	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	12,749,800.00	4,871,118.42	8,567,200.99	9,368,522.77	19,698,313.30	4,144,666.66	4,100,000.00	4,935,777.00	23,075,227.89	-	91,510,627.03	156,252,174.00	64,741,546.97	55,936,999.89
110	NATIONAL COMMISSION FOR REFUGEES	8,296,571.57	2,100,900.00	3,944,300.00	1,803,110.00	5,963,200.00	6,564,300.00	4,406,404.00	2,164,400.00	19,487,531.95	-	54,730,717.52	55,115,536.00	384,818.48	49,675,338.22
111	DIRECTORATE OF TECHNICAL COOP IN AFRICA	55,213,073.45	2,769,439.70	8,218,219.03	9,331,466.72	6,311,300.15	4,255,438.08	-	6,860,000.00	-	-	92,959,937.13	145,991,854.00	53,031,916.87	49,428,582.82
112	NATIONAL BROADCASTING COMMISION	448,143,379.30	19,490,082.16	22,925,877.65	36,783,732.84	144,475,033.39	82,167,013.27	149,640,293.16	51,006,828.59	98,366,229.46	36,340,500.00	1,089,338,560.84	88,303,074.00	(1,001,035,886.84)	49,396,360.50
113	NIGERIA PRESS COUNCIL	6,924,797.00	3,075,150.00	4,935,490.00	4,825,170.00	3,103,220.00	12,500,594.44	3,105,400.00	4,765,800.00	1,873,081.39	-	48,968,702.83	83,509,990.00	34,541,287.17	48,207,075.92
114	NIGERIA COMMUNICATION SATELLITE	169,582,493.00	148,625,054.77	50,206,732.77	63,251,685.55	16,681,120.68	34,861,940.89	41,253,316.85	93,968,371.44	41,856,505.95	-	659,487,231.90	63,183,065.00	(596,304,166.90)	46,673,314.80
115	NIGERIAN FILM CORPORATION	35,049,819.81	2,050,042.76	4,441,629.00	3,791,045.00	10,812,500.00	15,595,461.00	1,931,353.00	4,991,660.00	16,604,713.05	-	94,038,243.60	92,021,865.00	(2,016,378.60)	46,358,382.94
116	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	32,835,016.59	6,341,981.67	8,664,760.00	9,131,687.66	3,537,180.00	11,962,956.00	678,700.00	3,780,754.86	4,375,533.61	19,620,000.00	100,928,570.39	112,385,259.00	11,456,688.61	45,498,192.43
117	NATIONAL PENSION COMMISSION	-	-	-	-	23,978,574.98	-	-	-	27,239,655.29	-	51,218,230.27	99,923,347.00	48,705,116.73	43,482,706.04
118	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	197,388,673.80	8,284,463.83	23,642,362.42	17,580,662.09	28,698,496.47	95,126,645.88	45,329,591.49	13,183,218.90	106,500,147.31	-	536,662,230.19	73,672,094.00	(462,990,136.19)	43,327,933.25
119	NATIONAL LOTTERY TRUST FUND	603,738,054.00	26,715,749.10	158,631,250.00	71,316,129.11	-	100,842,776.00	15,562,000.00	9,066,658.00	172,865,034.88	-	1,159,337,683.09	75,255,144.00	(1,084,082,539.09)	42,639,320.00
120	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	4,598,500.05	2,492,800.00	4,297,026.45	3,656,300.00	1,523,000.00	2,506,312.90	3,424,185.00	1,950,700.00	12,620,592.20	-	36,464,416.60	111,708,951.00	75,239,534.40	41,990,091.82
121	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	4,367,000.00	1,183,000.00	2,386,000.00	4,205,900.00	584,000.00	9,515,000.00	-	2,305,000.00	10,120,908.52	-	34,667,908.52	69,621,214.00	34,953,305.48	40,865,225.62
122	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	6,573,670.99	1,824,612.74	29,950,000.00	3,198,100.00	1,648,900.00	12,857,326.42	2,038,600.00	2,355,100.00	61,671,871.36	-	121,906,181.51	50,920,936.00	(70,985,245.51)	39,966,605.33
123	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	3,995,000.00	1,490,000.00	2,161,400.00	1,202,000.00	674,925.00	840,000.00	310,000.00	2,740,000.00	2,482,575.00	-	15,895,900.00	-	(15,895,900.00)	37,925,296.14
124	NATIONAL TROUPE OF NIGERIA	7,910,070.00	1,735,000.00	4,297,070.00	7,857,257.00	991,925.00	1,536,000.00	1,846,400.00	3,543,760.00	18,374,873.50	-	48,092,355.50	41,879,138.00	(6,213,217.50)	37,231,365.00
125	FEDERAL GOVT STAFF HOUSING LOANS BOARD	14,669,143.51	350,000.00	7,190,100.00	4,093,461.58	-	-	-	4,575,000.00	3,936,838.72	-	34,814,543.81	61,836,167.00	27,021,623.19	35,191,323.24
126	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-	-	-	-	-	-	-	-	-	-	-	-	-	33,072,131.43
127	FOREIGN SERVICE ACADEMY (FSA)	4,627,380.00	2,389,480.44	994,605.00	1,396,600.00	10,282,715.00	4,259,800.00	-	6,043,773.40	900,000.00	-	32,844,353.84	52,940,500.00	20,096,146.16	31,166,922.90
128	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	9,969,220.90	664,700.00	6,563,375.00	10,520,410.00	3,101,200.00	1,958,180.00	326,000.00	3,795,370.00	8,802,199.40	-	45,681,655.30	73,477,248.00	27,795,592.70	25,280,102.65

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVRIANCE ₦	TOTAL OVERHEAD COST
	ADMINISTRATIVE														
129	NATIONAL MERIT AWARD	13,488,242.06	11,364,907.00	5,355,195.11	8,750,445.24	-	12,265,059.29	3,228,642.84	4,289,685.00	25,192,520.61	-	83,914,687.15	42,209,136.00	(41,705,551.15)	23,463,054.11
130	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	6,732,188.68	446,500.00	4,494,591.80	5,946,783.02	4,634,697.17	1,720,000.00	-	3,548,572.17	4,803,676.39	-	32,527,009.23	46,864,446.00	14,337,436.77	21,089,753.17
131	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	1,879,822.00	1,077,000.00	953,300.00	945,400.00	12,646,700.00	35,000.00	140,500.00	202,150.00	1,368,230.00	-	19,248,102.00	33,034,334.00	13,791,232.00	19,269,512.50
132	LAGOS LIAISON OFFICE	865,000.00	8,980,000.00	915,000.00	5,325,000.00	525,000.00	9,965,000.00	-	7,485,000.00	905,600.00	-	34,365,600.00	80,380,237.00	46,014,637.00	17,590,395.00
133	FEDERAL TRAINING CENTRE,ENUGU	3,229,250.00	2,457,000.00	1,000,000.00	3,743,500.00	-	1,202,000.00	-	610,000.00	893,000.00	-	13,134,750.00	22,540,697.00	9,405,947.00	13,146,918.00
134	FEDERAL TRAINING CENTRE,ILORIN	5,248,200.00	2,598,120.00	629,000.00	3,444,120.00	-	1,973,466.00	-	-	1,363,600.00	-	15,251,506.00	22,540,697.00	7,289,191.00	13,129,882.40
135	FEDERAL TRAINING CENTRE,LAGOS	4,799,480.00	2,040,374.82	1,176,820.00	3,960,635.00	-	1,031,422.82	-	-	231,200.00	-	13,239,932.64	22,540,697.00	9,300,764.36	13,078,577.65
136	FEDERAL TRAINING CENTRE,KADUNA	6,241,800.00	2,409,158.10	913,500.00	2,671,198.96	-	595,000.00	-	-	165,500.00	-	12,996,157.05	22,540,697.00	9,544,539.95	13,000,304.48
137	FEDERAL TRAINING CENTRE,MAIDUGURI	5,374,000.00	1,727,000.00	919,000.00	3,414,000.00	-	1,218,000.00	-	-	231,000.00	-	12,883,000.00	22,540,697.00	9,657,697.00	12,953,965.00
138	FEDERAL TRAINING CENTRE,CALABAR	5,589,756.00	2,014,720.00	854,000.00	3,234,850.00	-	1,264,000.00	-	-	-	-	12,877,366.00	22,540,697.00	9,663,331.00	12,868,664.00
139	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	-	-	-	-	-	-	16,476,400.00	-	16,476,400.00	20,391,700.00	3,915,300.00	11,937,938.67
140	SERVICOM	4,367,000.00	1,185,000.00	2,386,000.00	4,205,000.00	584,000.00	9,515,000.00	-	2,305,000.00	10,120,908.52	-	34,667,908.52	19,321,538.00	(15,346,370.52)	11,268,972.74
141	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-	-	-	-	-	-	-	-	-	-	-	-	-	10,333,365.00
142	NIPOST	646,101,399.72	167,906,438.04	966,560,959.11	521,304,600.58	199,916,997.31	372,619,601.56	563,866,941.48	-	2,836,877,110.53	-	6,275,154,042.33	-	(6,275,154,042.33)	9,513,420.00
143	NATIONAL WAR MUSEUM - UMUAHIA	1,297,800.00	465,000.00	754,000.00	330,000.00	1,250,000.00	565,000.00	-	545,000.00	1,329,000.00	-	6,535,800.00	11,340,113.00	4,804,313.00	6,347,390.00
144	ADVERTISING PRACTIONERS OF NIGERIA	404,800.00	-	-	-	2,500,000.00	-	3,915,000.00	-	1,000,000.00	-	7,819,800.00	13,612,089.00	5,792,289.00	5,738,950.00
145	PRESIDENTIAL ADVISORY COMMITTEE	78,800.00	393,500.00	701,000.00	659,000.00	279,000.00	60,000.00	-	144,000.00	1,642,900.00	-	3,958,200.00	8,059,340.00	4,101,140.00	4,775,505.00
146	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	282,184.00	309,000.00	170,340.00	1,163,400.00	549,492.00	844,492.00	-	75,000.00	1,064,970.00	-	4,459,478.00	7,776,060.00	3,316,582.00	4,434,247.90
147	PUBLIC COMPLAINTS COMMISSION	399,574,482.22	1,614,852.89	71,775,757.39	41,635,192.00	4,396,900.00	10,050,000.00	-	3,112,300.00	130,898,576.06	-	603,058,060.36	-	(603,058,060.36)	3,194,520.00
148	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	6,198,000.00	1,941,000.00	2,772,549.99	3,480,000.00	254,800.00	720,000.00	1,355,000.00	1,840,000.00	177,846,499.03	-	196,407,849.02	108,407,074.00	(90,000,775.02)	630.00
149	FOREIGN MISSION: ADDIS ABABA	216,911,481.51	34,971,729.37	15,466,251.43	137,144,121.10	-	(1,101,949.71)	1,976,284.85	6,292,884.02	97,843,828.40	-	509,504,630.97	163,648,776.00	(345,855,854.97)	-
150	FOREIGN MISSION: ALGIERS	-	-	-	-	-	-	-	-	-	-	-	178,372,077.00	178,372,077.00	-
151	FOREIGN MISSION: ANKARA	188,956,374.73	13,026,848.32	20,291,979.76	49,692,427.34	22,649.57	94,810,067.68	605,722.78	8,751,095.55	170,482,025.24	-	546,679,190.97	323,937,694.00	(222,741,496.97)	-
152	FOREIGN MISSION: ATHENS	-	-	-	-	-	-	-	-	-	-	-	157,467,269.00	157,467,269.00	-
153	FOREIGN MISSION: ATLANTA	-	-	-	-	-	-	-	-	-	-	-	154,379,793.00	154,379,793.00	-
154	FOREIGN MISSION: BAMAKO	-	-	-	-	-	-	-	-	-	-	-	153,362,453.00	153,362,453.00	-
155	FOREIGN MISSION: BEIJING	-	-	-	-	-	-	-	-	-	-	-	161,605,993.00	161,605,993.00	-
156	FOREIGN MISSION: BEIRUT	-	-	-	-	-	-	-	-	-	-	-	152,142,993.00	152,142,993.00	-
157	FOREIGN MISSION: BERNE	-	-	-	-	-	-	-	-	-	-	-	159,095,757.00	159,095,757.00	-
158	FOREIGN MISSION: BUDAPEST	69,388,469.88	45,761,722.52	6,579,258.53	23,028,099.27	988,727.27	189,368,915.26	49,402.19	4,319,725.17	42,718,581.39	-	382,202,925.58	147,737,485.00	(234,465,440.58)	-
159	FOREIGN MISSION: BUENOS AIRES	-	-	-	-	-	-	-	-	-	-	-	182,941,703.00	182,941,703.00	-
160	FOREIGN MISSION: BUJUMBURA	-	-	-	-	-	-	-	-	-	-	-	193,061,356.00	193,061,356.00	-
161	FOREIGN MISSION: DAMASCUS	-	-	-	-	-	-	-	-	-	-	-	190,107,839.00	190,107,839.00	-
162	FOREIGN MISSION: FREETOWN	-	-	-	-	-	-	-	-	-	-	-	140,600,999.00	140,600,999.00	-
163	FOREIGN MISSION: ISLAMABAD	-	-	-	-	-	-	-	-	-	-	-	137,047,745.00	137,047,745.00	-
164	FOREIGN MISSION: JAKARTA	-	-	-	-	-	-	-	-	-	-	-	139,949,333.00	139,949,333.00	-
165	FOREIGN MISSION: JEDDAH	-	-	-	-	-	-	-	-	-	-	-	159,905,640.00	159,905,640.00	-
166	FOREIGN MISSION: KHARTOUM	-	-	-	-	-	-	-	-	-	-	-	154,302,701.00	154,302,701.00	-
167	FOREIGN MISSION: KIEV	-	-	-	-	-	-	-	-	-	-	-	205,077,274.00	205,077,274.00	-
168	FOREIGN MISSION: KIGALI RWANDA	-	-	-	-	-	-	-	-	-	-	-	286,311,244.00	286,311,244.00	-
169	FOREIGN MISSION: SAO TOME	-	-	-	-	-	-	-	-	-	-	-	197,654,712.00	197,654,712.00	-
170	FOREIGN MISSION: SEOUL	-	-	-	-	-	-	-	-	-	-	-	154,035,944.00	154,035,944.00	-

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VARIANCE ₦	TOTAL OVERHEAD COST
	ADMINISTRATIVE														
171	FOREIGN MISSION: STOCKHOLM	-	-	-	-	-	-	-	-	-	-	-	155,043,618.00	155,043,618.00	-
172	FOREIGN MISSION: TEHRAN	-	-	-	-	-	-	-	-	-	-	-	182,149,151.00	182,149,151.00	-
173	FOREIGN MISSION: TEL AVIV	-	-	-	-	-	-	-	-	-	-	-	158,592,155.00	158,592,155.00	-
174	FOREIGN MISSION: WINDHOEK	-	-	-	-	-	-	-	-	-	-	-	141,998,479.00	141,998,479.00	-
175	NATIONAL SECURITY ADVISER	-	-	-	-	-	-	-	-	-	-	-	6,082,185,256.00	6,082,185,256.00	-
176	DIRECTORATE OF STATE SECURITY SERVICE	-	-	-	-	-	-	-	-	-	-	-	4,568,409,505.00	4,568,409,505.00	-
177	NATIONAL INTELLIGENT AGENCY	545,438,800.00	38,454,000.00	22,460,000.00	357,140,000.00	270,000,000.00	260,500,200.00	-	343,200,000.00	307,449,000.00	-	2,144,641,200.00	1,864,008,064.00	(280,633,136.00)	-
178	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	66,500.00	-	-	-	270,933,760.00	-	3,783,500.00	-	64,627,697,973.27	-	64,902,481,733.27	-	(64,902,481,733.27)	
179	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	36,648,737.00	8,597,714.35	18,941,800.00	32,572,449.00	44,567,883.00	17,286,950.00	14,544,957.00	10,707,000.00	27,265,630.00	-	211,433,120.35	600,000,000.00	388,566,879.65	
180	NASS MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	5,681,192,187.00	5,681,192,187.00	
181	SENATE COMMITTEE ON PUBLIC ACCOUNTS	24,839,572.00	-	92,625,019.00	7,343,016.00	-	-	14,512,404.00	-	37,388,009.00	-	114,908,020.00	118,970,215.00	4,062,195.00	
182	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES	19,883,775.00	33,428,754.06	41,579,798.66	31,320,954.78	605,707,816.36	160,757,303.00	9,060,000.00	20,598,841.00	176,097,003.95	2,399,596.05	1,300,843,842.86	1,223,988,826.00	(76,855,016.86)	
183	DEFENCE RESEARCH AND DEVELOPMENT BUREAUX	5,932,713.00	1,739,600.00	8,025,650.00	9,929,594.00	-	9,961,875.00	885,000.00	12,330,500.00	9,519,008.00	-	58,323,940.00	100,000,000.00	41,676,060.00	
184	NIGERIAN NAVY	427,214,641.00	271,248,574.00	144,501,359.00	1,939,274,417.50	455,488,699.00	4,083,725,595.20	(43,000.00)	596,497,088.00	489,804,000.00	-	8,177,706,373.70	7,740,714,955.00	(436,991,418.70)	
185	COMMANDCOLLEGE, JAJI AND STAFF	1,538,106,865.00	3,870,900.00	82,641,936.00	127,966,788.00	1,143,814,825.18	4,736,579.08	350,000.00	10,999,150.00	26,361,179.48	-	2,936,848,233.26	3,079,900,536.00	143,052,102.74	
186	NIGERIAN RESETTLEMENT ARMED CENTRE, FORCES LAGOS	42,376,593.00	84,878,254.27	11,597,463.00	91,715,762.91	13,231,573.00	5,339,500.00	1,650,000.00	56,831,600.00	17,627,746.25	-	325,248,892.43	558,852,887.00	233,603,994.57	
187	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	195,762,945.00	5,588,800.00	677,105,184.59	219,814,999.60	-	4,698,599.81	6,675,000.00	54,143,750.00	8,788,685.25	-	1,172,577,964.25	141,972,939.00	(1,030,605,025.25)	
188	DEFENCE SCHOOL INTELLIGENCE	21,753,922.00	21,007,896.00	23,078,778.00	29,756,523.00	28,375,871.75	-	-	6,978,900.00	4,432,040.00	-	127,377,230.75	218,360,967.00	90,983,736.25	
189	DEFENCE AGENCY INTELLIGENCE	-	-	-	-	-	-	-	-	1,556,811,920.00	-	1,556,811,920.00	6,308,036,761.00	4,751,224,841.00	
190	DEFENCE MISSIONS	-	-	-	-	-	-	-	-	-	-	-	4,660,403,573.00	4,660,403,573.00	
191	MILITARY PENSION BOARD	-	-	-	-	-	-	22,960,000.00	-	20,833,330.67	-	43,793,330.67	96,459,482.00	52,666,151.33	
192	DEFENCE SPACE AGENCY	-	-	-	-	-	-	-	-	-	-	-	-	-	
193	FOREIGN MISSION: BRASILIA	-	-	-	-	-	-	-	-	-	-	-	186,160,459.00	186,160,459.00	
194	FOREIGN MISSION: CARACAS	-	-	-	-	-	-	-	-	-	-	-	141,767,304.00	141,767,304.00	
195	FOREIGN MISSION: CONAKRY	-	-	-	-	-	-	-	-	-	-	-	159,175,075.00	159,175,075.00	
196	FOREIGN MISSION: COTONOU	-	-	-	-	-	-	-	-	-	-	-	145,761,607.00	145,761,607.00	
197	FOREIGN MISSION: HANOI	-	-	-	-	-	-	-	-	-	-	-	163,116,987.00	163,116,987.00	
198	FOREIGN MISSION: HARARE	-	-	-	-	-	-	-	-	-	-	-	159,584,982.00	159,584,982.00	
199	FOREIGN MISSION: KUALA LUMPUR	-	-	-	-	-	-	-	-	-	-	-	156,492,695.00	156,492,695.00	
200	FOREIGN MISSION: KUWAIT	-	-	-	-	-	-	-	-	-	-	-	130,762,891.00	130,762,891.00	
201	FOREIGN MISSION: LIBREVILLE	-	-	-	-	-	-	-	-	-	-	-	138,760,843.00	138,760,843.00	
202	FOREIGN MISSION: LISBON	-	-	-	-	-	-	-	-	-	-	-	162,331,501.00	162,331,501.00	
203	FOREIGN MISSION: LOME	-	-	-	-	-	-	-	-	-	-	-	140,807,445.00	140,807,445.00	
204	FOREIGN MISSION: LUANDA	-	-	-	-	-	-	-	-	-	-	-	138,676,024.00	138,676,024.00	
205	FOREIGN MISSION: LUSAKA	-	-	-	-	-	-	-	-	-	-	-	139,996,377.00	139,996,377.00	
206	FOREIGN MISSION: MADRID	-	-	-	-	-	-	-	-	-	-	-	143,920,084.00	143,920,084.00	
207	FOREIGN MISSION: MALABO	-	-	-	-	-	-	-	-	-	-	-	140,759,971.00	140,759,971.00	
208	FOREIGN MISSION: MANILLA	-	-	-	-	-	-	-	-	-	-	-	139,091,319.00	139,091,319.00	
209	FOREIGN MISSION: MAPUTO	-	-	-	-	-	-	-	-	-	-	-	139,270,164.00	139,270,164.00	
210	FOREIGN MISSION: MEXICO CITY	-	-	-	-	-	-	-	-	-	-	-	158,215,066.00	158,215,066.00	
211	FOREIGN MISSION: MNROVIA	-	-	-	-	-	-	-	-	-	-	-	145,796,340.00	145,796,340.00	
212	FOREIGN MISSION: MOSCOW	-	-	-	-	-	-	-	-	-	-	-	161,185,136.00	161,185,136.00	
213	FOREIGN MISSION: NAIROBI	-	-	-	-	-	-	-	-	-	-	-	150,672,346.00	150,672,346.00	

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAR/VARIANCE ₦	TOTAL OVERHEAD COST
	ADMINISTRATIVE														
211	FOREIGN MISSION: N'DJAMENA	-	-	-	-	-	-	-	-	-	-	-	141,000,065.00	141,000,065.00	
212	FOREIGN MISSION: NEW DELHI	-	-	-	-	-	-	-	-	-	-	-	150,292,820.00	150,292,820.00	
213	FOREIGN MISSION: NEW YORK (CG)	245,970,464.50	60,737,433.12	42,265,064.84	205,034,250.83	-	29,150,652.80	8,656,451.61	8,266,303.59	246,458,665.95	-	846,539,327.24	261,691,810.00	(584,847,517.24)	
214	FOREIGN MISSION: NEW YORK (PM)	-	-	-	-	-	-	-	-	-	-	-	648,018,951.00	648,018,951.00	
215	FOREIGN MISSION: NIAMEY	-	-	-	-	-	-	-	-	-	-	-	140,396,075.00	140,396,075.00	
216	FOREIGN MISSION: NNJC - NIAMEY	-	-	-	-	-	-	-	-	-	-	-	174,531,461.00	174,531,461.00	
217	FOREIGN MISSION: OTTAWA	-	-	-	-	-	-	-	-	-	-	-	384,627,420.00	384,627,420.00	
218	FOREIGN MISSION: OUAGADOUGOU	-	-	-	-	-	-	-	-	-	-	-	138,707,398.00	138,707,398.00	
219	FOREIGN MISSION: PARIS	-	-	-	-	-	-	-	-	-	-	-	236,157,651.00	236,157,651.00	
220	FOREIGN MISSION: PORT OF SPAIN	-	-	-	-	-	-	-	-	-	-	-	154,699,735.00	154,699,735.00	
221	FOREIGN MISSION: PRETORIA	-	-	-	-	-	-	-	-	-	-	-	183,673,541.00	183,673,541.00	
222	FOREIGN MISSION: PYONG YANG	-	-	-	-	-	-	-	-	-	-	-	159,845,135.00	159,845,135.00	
223	FOREIGN MISSION: RABAT	-	-	-	-	-	-	-	-	-	-	-	174,319,853.00	174,319,853.00	
224	FOREIGN MISSION: RIYADH	-	-	-	-	-	-	-	-	-	-	-	157,208,035.00	157,208,035.00	
225	FOREIGN MISSION: SHANGHAI	-	-	-	-	-	-	-	-	-	-	-	154,344,389.00	154,344,389.00	
226	FOREIGN MISSION: THE HAGUE	-	-	-	-	-	-	-	-	-	-	-	251,548,381.00	251,548,381.00	
227	FOREIGN MISSION: TOKYO	-	-	-	-	-	-	-	-	-	-	-	243,809,421.00	243,809,421.00	
228	FOREIGN MISSION: TUNIS	-	-	-	-	-	-	-	-	-	-	-	189,370,659.00	189,370,659.00	
229	FOREIGN MISSION, JUBA, SOUTH SUDAN	-	-	-	-	-	-	-	-	-	-	-	150,528,262.00	150,528,262.00	
230	FOREIGN MISSION LILONGWE, MALAWI	-	-	-	-	-	-	-	-	-	-	-	132,048,891.00	132,048,891.00	
231	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	-	-	-	-	-	-	-	-	-	-	221,957,297.00	221,957,297.00	
232	FOREIGN MISSION VATICAN	-	-	-	-	-	-	-	-	-	-	-	139,208,196.00	139,208,196.00	
233	CONSOLATE GENERAL FRANKFURT, GERMANY	-	-	-	-	-	-	-	-	-	-	-	244,322,827.00	244,322,827.00	
234	FOREIGN MISSION DOHA, QATAR	21,054,681.35	6,676,261.45	2,538,844.08	22,035,972.50	-	93,969,937.82	-	1,717,116.73	11,528,970.65	-	159,527,784.58	139,229,088.00	(20,298,696.58)	
235	FOREIGN MISSION AMMAN, JORDAN	-	-	-	-	-	-	-	-	-	-	-	155,484,567.00	155,484,567.00	
236	FOREIGN MISSION GUANGZHOU, CHINA	-	-	-	-	-	-	-	-	-	-	-	181,348,533.00	181,348,533.00	
237	FEDERAL MINISTRY OF POLICE AFFAIRS	-	-	-	-	-	-	-	-	-	-	-	-	-	
238	TERTIARY EDUCATION TRUST FUND	791,126,313.58	54,127,818.25	63,590,852.97	85,281,116.63	266,997,173.01	60,481,186.27	52,365,839.06	16,689,260.00	506,128,683.43	-	1,896,788,243.20	-	(1,896,788,243.20)	
	ECONOMIC SECTOR														
239	FEDERAL INLAND REVENUE SERVICES	3,882,274,281.49	966,707,534.29	3,515,895,389.22	2,706,892,145.38	3,775,218,067.57	3,280,482,044.46	2,310,819,885.64	1,882,073,796.84	8,186,390,255.68	-	32,517,814,800.49	-	(32,517,814,800.49)	29,382,459,125.50
240	FEDERAL SCHOOL OF SURVEY, OYO	994,000.00	3,004,082.79	1,577,874.04	4,068,448.64	-	-	-	-	5,584,516.64	-	14,848,923.01	25,810,417.00	10,961,493.99	9,237,322,624.98
241	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	139,412,885.88	50,241,086.03	57,299,681.84	23,566,171.47	18,965,123.59	50,500,006.06	10,290,897.57	6,491,321.12	117,795,968,206.04	-	118,093,635,161.40	654,551,050.00	(117,439,084,071.40)	4,724,489,489.28
242	FEDERAL MINISTRY OF AGRICULTURE	22,009,160.00	517,997.41	6,672,684.20	8,179,100.00	1,699,400.00	1,475,326.15	60,051,200.00	2,058,900.00	11,854,447.21	-	119,642,215.57	194,333,274.00	74,691,058.43	3,241,397,812.52
243	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	323,279,873.78	18,669,154.37	23,816,851.36	1,745,918,509.95	899,744,468.37	78,808,296.14	34,318,943.69	26,228,991.83	821,536,656.50	-	3,995,584,946.99	278,665,581.00	(3,716,919,365.99)	2,592,280,322.69
244	MARITIME ACADEMY, ORON	485,447,975.00	24,668,592.00	948,223,312.96	308,509,629.69	400,899,698.65	140,935,412.84	41,297,567.71	119,591,284.14	302,124,583.12	4,899,997.86	2,251,557,993.96	81,400,000.00	(2,170,157,993.96)	2,523,059,446.40
245	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	307,495,833.50	13,421,196.00	101,724,681.29	33,882,666.36	78,877,615.00	148,593,940.90	34,288,729.69	10,362,300.00	233,719,878.46	-	956,364,609.52	1,033,493,567.00	77,128,957.48	2,143,157,150.42
246	FEDERAL MINISTRY OF FINANCE - HQTRS	370,854,488.77	107,015,672.43	108,490,580.00	182,380,541.61	176,561,328.26	78,466,529.60	72,833,070.26	98,022,861.09	677,073,976.07	-	1,861,287,026.09	1,370,881,520.00	(490,405,506.09)	1,708,323,596.03
247	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	750,826,000.00	62,781,000.00	43,794,000.00	245,383,000.00	263,930,000.00	119,617,000.00	7,077,000.00	56,851,000.00	129,879,000.00	-	1,709,161,000.00	-	(1,709,161,000.00)	1,359,706,549.16
248	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	134,425,675.00	43,641,400.00	26,663,235.00	30,649,764.50	38,874,100.00	47,629,589.61	1,218,994.00	30,870,750.00	255,879,041.01	-	617,852,469.12	539,308,422.00	(78,544,671.12)	873,415,445.28
249	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	160,876,822.02	19,146,948.62	19,547,561.18	23,856,510.70	35,903,819.53	60,036,605.33	4,714,400.00	13,888,000.00	2,678,373,036.81	629,876,485.19	3,644,326,523.98	771,937,312.00	(2,872,389,211.98)	806,138,050.04
250	NIGERIA TRADE OFFICE, CHINA	-	-	-	-	-	-	-	-	-	-	-	10,660,506.00	10,660,506.00	731,039,551.54
251	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	43,623,297.69	32,856,374.35	149,997,589.55	108,041,351.88	15,500,983.35	63,222,061.00	71,172,409.51	42,565,378.46	166,825,105.72	-	693,804,943.53	777,001,196.00	83,196,252.47	468,907,117.49

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
252	CONSUMER PROTECTION COUNCIL	38,592,242.63	9,910,167.37	21,146,645.16	14,747,963.87	22,118,048.00	27,523,170.29	19,808,270.00	12,756,254.70	73,403,928.00	-	260,006,690.02	344,335,761.00	84,329,070.98	443,460,722.93
253	BUDGET OFFICE OF THE FEDERATION	66,912,596.04	40,565,514.36	57,738,838.14	21,192,619.00	92,177,500.00	13,681,635.50	-	35,296,535.00	421,052,508.20	-	748,617,746.24	859,765,346.00	111,147,599.76	346,918,535.47
254	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	69,467,989.13	16,926,401.46	18,645,529.62	33,425,403.98	8,390,600.00	27,545,452.42	10,194,000.00	16,770,696.00	42,576,873.21	-	243,962,885.82	103,443,234.00	(140,519,651.82)	336,521,457.29
255	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	120,161,033.75	277,000.00	29,986,195.00	36,041,074.50	31,031,580.00	40,082,448.00	8,255,200.00	13,039,486.70	68,801,655.80	-	347,675,676.75	693,787,747.00	346,112,070.25	322,165,130.83
256	DEPARTMENT OF PETROLEUM RESOURCES	3,783,670,256.80	1,484,689,123.18	604,336,154.85	1,286,943,475.94	2,039,804,833.63	570,129,846.59	1,626,296,780.39	421,602,124.53	4,745,047,997.07	-	16,562,520,593.98	1,147,018,501.00	(15,415,502,092.98)	304,520,047.92
257	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	411,023,847.34	101,178,264.43	51,652,908.58	47,802,232.20	39,216,174.87	98,636,312.54	19,980,562.39	9,703,202.50	53,814,673.06	-	833,008,178.91	508,800,000.00	(324,208,178.91)	252,134,712.90
258	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	169,358,279.73	31,189,395.62	43,643,053.92	29,964,102.12	13,839,276.09	66,091,184.25	72,488,730.86	41,800,977.61	71,625,724.42	-	540,030,724.62	344,762,287.00	(195,268,437.62)	234,068,580.35
259	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	95,033,172.25	-	22,971,711.01	10,847,900.00	39,723,340.00	-	-	6,090,000.00	253,728,386.92	119,118,366.63	467,482,878.81	311,255,077.00	(176,227,801.81)	170,452,050.73
260	INDUSTRIAL ARBITRATION PANEL	8,624,300.00	735,500.00	3,913,200.00	4,538,437.02	4,852,900.00	-	1,441,700.00	2,132,684.81	5,607,751.15	-	32,046,472.98	55,209,075.00	23,162,602.02	146,287,999.82
261	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	428,153,806.17	144,526,752.21	462,043,002.74	296,376,009.78	127,044,628.47	68,422,794.95	10,972,956.71	48,176,482.87	118,304,002.77	-	1,699,020,436.67	243,400,000.00	(1,455,620,436.67)	136,200,244.63
262	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	13,427,792.85	13,654,566.11	2,752,099.62	3,258,451.90	6,232,759.99	26,703,145.39	1,530,000.00	1,755,660.53	11,707,729.07	-	81,022,205.46	148,285,169.00	67,262,963.54	125,650,640.99
263	NIGERIAN GEOLOGICAL SURVEY AGENCY.	132,008,432.53	11,648,496.96	4,843,950.00	15,600,464.87	4,229,765.75	30,539,277.46	389,543,904.46	20,852,090.26	22,287,911.00	-	631,554,293.29	236,115,716.00	(395,438,577.29)	116,834,272.02
264	NATIONAL DIRECTORATE OF EMPLOYMENT	29,668,478.61	3,953,085.44	8,717,661.42	24,414,886.26	6,208,550.00	29,646,040.38	9,345,276.19	12,574,542.27	35,783,395.23	-	160,311,965.80	261,069,199.00	100,757,233.20	116,629,794.07
265	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	21,811,757.10	150,000.00	13,626,050.00	14,603,598.00	6,977,402.00	1,600,000.00	1,270,400.00	4,373,650.00	46,486,071.90	-	110,899,269.00	215,665,240.00	104,765,971.00	114,459,406.63
266	FISCAL RESPONSIBILITY COMMISSION	24,263,458.00	3,348,564.61	9,478,502.70	6,856,594.85	6,615,757.91	39,456,978.36	2,014,800.00	7,268,000.00	15,762,710.90	-	115,065,367.33	181,767,615.00	66,702,247.67	114,244,848.87
267	NATIONAL BUREAU OF STATISTICS	66,420,274.77	31,808,363.23	19,450,905.34	59,284,238.75	10,044,744.51	22,691,979.98	16,036,099.60	11,534,612.00	5,942,849.00	978,281,083.83	1,221,495,151.01	432,012,794.00	(789,482,357.01)	114,027,373.41
268	NIGERIAN ELECTRICITY REGULATORY COMMISSION	7,936,000.00	84,886,000.00	35,759,000.00	46,441,000.00	741,316,000.00	73,854,000.00	307,953,000.00	-	34,545,000.00	-	1,352,690,000.00	-	(1,352,690,000.00)	103,695,663.89
269	ENERGY COMMISSION OF NIGERIA	17,154,600.00	11,196,255.88	4,085,105.00	5,571,257.82	15,944,906.96	22,174,519.60	824,999.98	11,446,750.00	24,932,713.20	-	113,551,109.24	224,281,559.00	110,950,449.76	99,879,303.61
270	NIGERIA MINING CADASTRE OFFICE & CENTRES	24,575,702.20	6,836,668.00	30,181,416.00	13,790,937.30	3,385,875.00	13,381,600.05	4,409,999.35	-	17,227,525.73	-	113,789,724.23	195,270,604.00	81,480,879.77	98,367,253.98
271	SMEDAN - HQTRS	43,180,963.00	8,283,300.83	1,585,000.00	4,608,319.00	3,574,000.00	16,630,612.50	2,468,025.00	5,493,060.44	24,750,545.76	-	110,493,835.61	193,504,009.00	83,410,173.39	92,317,508.83
272	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	19,062,177.25	14,908,278.88	8,277,100.00	11,843,750.00	9,475,000.00	11,791,500.00	8,070,000.00	7,441,214.40	26,368,609.53	-	107,267,690.06	201,889,810.00	94,622,119.94	89,898,405.46
273	STANDARD ORGANIZATION OF NIGERIA	835,199,326.81	22,592,668.86	284,719,249.27	517,534,419.32	482,787,887.74	303,427,544.69	682,899,759.91	117,762,940.86	1,582,138,308.71	-	4,829,053,282.57	179,464,504.00	(4,649,588,778.57)	86,736,508.49
274	ACCIDENT INVESTIGATION BUREAU	1,081,562,938.62	12,743,538.97	321,286,331.18	66,383,175.03	118,423,456.86	48,265,174.38	21,108,228.58	31,137,625.48	110,832,732.22	-	1,810,863,291.32	159,400,093.00	(1,651,463,198.32)	80,086,255.96
275	NIGERIAN METEOROLOGICAL AGENCY	771,669,245.89	62,280,644.12	171,840,436.00	420,649,435.61	69,841,929.84	558,046,619.58	135,877,979.50	61,594,851.00	291,906,365.62	-	2,571,627,507.16	159,400,000.00	(2,412,227,507.16)	79,259,878.24
276	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	89,913,466.00	9,685,256.00	46,677,177.82	13,958,266.62	13,223,100.00	154,437,743.00	9,839,531.00	12,325,812.82	58,696,263.84	-	405,768,615.50	432,241,935.00	26,473,319.50	77,237,425.61
277	CENTRE FOR MANAGEMENT DEVELOPMENT	105,585,840.15	13,984,168.13	32,627,388.56	33,068,772.84	312,546,841.52	26,085,977.11	8,526,770.00	14,632,945.00	34,854,266.45	-	581,912,953.76	204,110,466.00	(377,802,487.76)	68,712,367.74
278	INVESTMENT AND SECURITIES TRIBUNAL	226,569,604.27	17,599,070.74	52,060,018.16	20,344,025.15	20,959,260.82	107,965,345.59	9,454,214.38	17,042,125.12	91,289,867.86	-	543,583,532.09	133,106,114.00	(410,477,418.09)	64,491,555.87
279	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	50,364,427.00	8,731,420.58	75,084,500.86	16,375,950.00	9,259,101.04	6,788,189.54	2,446,377.19	14,496,290.00	28,488,717.39	-	187,034,923.60	118,227,718.00	(68,807,205.60)	63,825,265.04
280	NIGERIAN BULK ELECTRICITY TRADING PLC	-	-	-	-	-	-				-	-	-	-	63,165,360.29
281	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	24,499,327.50	6,990,071.80	1,464,300.00	3,884,585.00	7,568,300.00	11,932,349.70	1,170,000.00	3,710,699.99	28,876,210.00	-	90,096,243.99	63,064,645.00	(27,031,598.99)	62,117,098.16
282	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	21,861,666.19	6,376,981.16	9,239,750.00	2,014,850.00	588,000.00		60,000.00	1,463,700.00	13,118,355.23	-	53,922,692.58	36,503,631.00	(17,419,061.58)	59,073,821.95
283	DEBT MANAGEMENT OFFICE	16,046,235.75	2,761,000.00	5,667,405.51	5,994,886.84	10,174,526.32	180,000.00	4,647,600.00	3,842,640.78	14,705,086.07	-	64,019,381.25	2,205,946,248,704.00	2,203,882,229,322.75	58,686,077.41
284	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	11,609,393.78	63,000.00	11,476,587.21	3,159,774.93	7,109,299.91	3,547,946.00		1,961,650.00	18,589,137.29	-	57,516,789.12	93,981,274.00	36,464,484.88	55,175,481.36
285	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	3,580,612.59	12,620,000.00	922,125.00		-				4,750,712.10	-	21,873,449.69	-	(21,873,449.69)	54,845,271.89
286	PETROLEUM TRAINING INSTITUTE	127,557,362.82	100,592,422.82	53,728,052.89	99,756,419.84	3,501,860.00	52,357,581.00	15,132,485.00	8,984,400.51	45,402,394.50	-	507,013,776.88	100,136,837.00	(406,876,941.88)	54,714,395.99
287	NATIONAL RURAL ELECTRIFICATION AGENCY	9,952,346.80	3,881,106.05	2,902,888.00	3,717,700.00	6,552,925.00	11,684,442.75	1,368,200.01	4,078,750.00	10,915,573.45	-	55,054,016.06	92,027,162.00	36,973,145.94	53,974,993.60
288	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	12,731,600.00	9,898,325.00	5,123,500.00	11,512,400.00	270,000.00	9,770,000.00	675,000.00	12,574,252.50	4,300,166.77	-	66,955,244.27	116,320,468.00	49,365,223.73	53,970,702.86
289	ONNE OIL AND GAS FREE ZONE AUTHORITY	-	4,920,000.00	5,911,770.00	16,229,250.00	-	10,850,000.00	2,900,000.00	9,586,100.00		-	50,397,120.00	91,264,216.00	40,867,096.00	53,010,268.77
290	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	272,064,778.06	39,258,887.99	31,775,034.00	153,070,381.31	93,907,041.00	14,823,764.73	17,098,047.60	13,020,550.00	597,257,283.47	-	1,232,275,717.86	194,636,257.00	(1,037,639,460.86)	52,565,426.12
291	NATIONAL PRODUCTIVITY CENTRE	12,851,976.53	4,862,033.00	6,176,490.01	2,801,050.00	3,495,719.00	8,978,900.00	5,504,580.00	1,404,600.00	28,514,286.73	-	73,799,637.27	135,011,020.00	61,211,382.73	51,527,381.72
292	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	48,617,750.00	18,824,818.79	6,165,290.90	6,615,673.47	3,508,505.00	7,809,300.00		7,020,003.49	5,356,290.00	-	103,917,631.65	99,400,000.00	(4,517,631.65)	50,591,326.19

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
299	METALLURGICAL TRAINING INSTITUTE, ONITSHA	24,190,369.93	9,254,537.01	6,773,938.65	8,932,069.42	1,600,000.00	93,250,574.67	11,457,142.66	15,196,292.76	2,693,180.00	17,654,210.21	137,002,285.71	90,792,020.00	(46,210,265.71)	49,276,071.93
284	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	7,981,538.95	457,518.68	827,750.00	3,054,090.34	5,241,520.00	4,232,500.90	1,827,690.68	5,690,207.82	18,031,501.73	-	47,344,318.50	81,008,310.00	33,663,991.50	47,562,998.82
285	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	4,556,689.46	5,957,000.00	4,687,644.75	3,310,264.60	2,378,000.00	15,772,636.25	2,413,500.00	6,016,620.01	34,568,348.68	216,150,632.63	295,811,336.38	83,170,429.00	(212,640,907.38)	46,546,342.44
286	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,296,600.00	705,000.00	2,900,000.00	751,000.00	540,000.00	844,560.00		638,515.00	1,762,900.00	-	8,898,575.00	88,054,275.00	79,155,700.00	46,430,350.66
287	MICHAEL MODU INSTITUTE OF LABOUR STUDIES	14,861,311.50	2,054,400.00	7,458,714.10	11,565,491.65	17,793,004.00	5,282,178.55	4,452,400.02	8,095,100.00	16,303,556.20	-	87,866,158.03	92,792,900.00	4,926,741.97	45,826,406.02
288	PROJECT DEVELOPMENT INSTITUTE - ENUGU	7,403,660.00	5,012,219.95	1,050,009.50	1,430,750.00	-	19,528,027.45	605,400.00	1,928,890.77	10,841,230.27	-	47,799,887.94	77,652,464.00	29,852,576.06	45,343,010.96
289	NIGERIA NUCLEAR REGULATORY AUTHORITY	146,292,915.90	19,341,700.16	18,358,747.00	35,334,951.48	47,690,789.03	98,707,353.76	9,600,000.00	22,929,278.29	55,877,704.92	-	454,133,440.54	88,826,808.00	(365,306,632.54)	44,082,077.28
302	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	15,089,335.48	2,612,209.15	2,691,817.65	8,126,907.57	3,243,099.12	15,571,509.70	2,167,416.70	1,468,200.00	4,043,999.72	-	55,013,155.09	73,709,852.00	18,696,696.91	43,499,766.94
301	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	26,531,472.49	1,247,116.58	1,144,700.00	796,640.00	1,931,310.00	5,232,340.80	900,000.00	1,367,031.12	5,698,415.97	-	44,049,035.96	73,193,865.00	29,144,830.04	43,002,345.04
302	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	15,147,277.20	1,283,500.00	829,015.00	8,012,176.50	3,131,662.57	12,807,823.72	3,533,702.41	5,566,442.66	13,501,161.00	-	63,812,761.06	66,616,130.00	2,803,368.94	40,826,709.63
303	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	4,975,310.51	1,431,691.51	2,008,685.00	3,767,948.83	986,725.00	15,271,547.55	1,274,013.00	2,579,850.03	2,620,202.44	-	34,315,314.67	52,193,750.00	17,878,435.33	40,420,379.48
304	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	29,548,189.40	5,937,186.65	415,000.00	4,866,320.00	2,721,209.00	9,397,300.00	8,031,900.65		7,668,445.12	-	68,585,550.82	72,519,901.00	3,934,350.18	39,377,675.66
305	SOLID MINERAL DEVELOPMENT FUND OFFICE	35,555,067.50	1,381,255.00	8,466,700.00	10,421,570.00	4,774,000.00	5,639,299.37		2,795,295.00	6,392,300.00	-	75,425,486.87	73,269,822.00	(2,155,664.87)	39,185,186.40
306	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	-	-	-	-	-		-	-	-	-	-	63,115,355.00	63,115,355.00	36,533,326.70
307	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,919,000.00	16,341,273.77	885,000.00	7,784,559.14	-	8,419,131.72	-	2,968,000.00	1,630,000.00	-	41,881,964.63	64,167,728.00	22,285,763.37	35,740,138.91
308	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	6,949,679.75	11,064,713.20	1,788,925.00	3,271,775.00	559,200.00	5,668,700.00	2,682,634.94	447,060.00	4,106,474.25	-	36,534,162.14	59,703,701.00	23,169,538.86	34,891,539.73
309	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	4,060,970.00	1,855,609.60	1,209,600.00	5,132,460.74	-	6,891,611.09	1,526,000.00	10,457,691.55	6,925,931.52	-	38,059,874.50	62,007,032.00	23,947,157.50	33,404,239.20
310	NIGERIA AGRICULTURAL QUARANTINE SERVICE	107,385,238.82	6,521,304.60	21,426,115.00	19,691,179.62	10,852,981.26	33,371,433.70	2,431,699.99	12,064,459.99	14,782,840.00	-	228,527,452.98	56,390,913.00	(172,136,539.98)	33,219,526.53
311	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	7,421,744.60	6,636,547.23	3,239,800.00	1,567,900.00	1,278,720.00	8,183,569.99	300,000.00	1,620,500.00	6,955,550.00	-	37,404,331.88	61,859,402.00	24,455,070.12	33,075,926.83
312	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	13,759,126.86	1,947,120.00	2,901,115.00	2,576,897.00	735,300.00	2,598,369.00	-	4,531,882.69	4,804,741.00	-	33,854,551.55	56,176,596.00	22,322,044.45	31,775,809.32
313	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	5,076,417.65	6,707,578.06	5,296,869.00	4,096,929.98	1,721,138.50	4,908,605.88	3,840,335.00	6,057,285.00	-	-	37,705,159.07	55,758,654.00	18,053,494.93	31,598,452.26
314	AJAOKUTA STEEL COMPANY LIMITED	6,526,400.00	6,384,961.25	6,131,410.00	9,107,554.00	3,586,950.00	23,053,521.40	13,170,750.00	12,181,880.00	11,885,400.00	-	92,030,826.65	175,270,150.00	83,239,323.35	30,434,607.45
315	NATIONAL POWER TRAINING INSTITUTE	147,523,358.14	20,515,949.70	97,195,027.48	33,176,362.42	21,595,350.11	31,132,838.78	15,326,089.00	4,264,561.00	15,861,347.54	-	386,610,884.17	133,108,201.00	(253,502,683.17)	29,603,099.19
316	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	6,675,010.00	3,318,115.00	2,118,200.00	2,643,835.01	10,146,700.00	2,306,800.00	-	612,500.00	2,344,907.93	-	30,166,127.94	50,324,113.00	20,157,985.06	29,548,630.75
317	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	14,182,340.67	3,707,789.17	3,175,888.56	18,946,260.98	-		4,175,105.14	801,900.00	14,255,892.16	-	58,644,114.68	48,434,606.00	(10,209,508.68)	28,570,682.99
318	SOKOTO RIMA RBDA	15,429,755.29	1,203,761.20	3,193,791.99	1,840,634.85	612,675.00	6,226,400.00	436,800.00	-	456,000.00	-	29,399,858.33	51,736,791.00	22,342,932.67	27,872,031.21
319	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	6,422,719.00	1,754,770.18	4,615,466.05	2,166,560.00	549,165.64	12,706,347.00	798,100.00	2,266,131.48	4,237,500.00	-	35,511,759.27	51,682,655.00	16,170,895.73	27,319,313.79
320	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	52,546,487.21	5,593,389.88	17,155,272.52	8,660,634.48	2,221,547.47	3,274,057.00	987,399.99	9,065,512.55	16,215,969.16	-	115,656,270.66	48,364,425.00	(67,291,845.66)	27,106,784.66
321	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	8,955,833.00	2,286,792.53	3,225,300.00	4,948,455.67	2,658,180.12	2,502,677.31	158,767.59	5,151,851.00	522,462.91	-	30,390,850.21	46,811,183.00	16,420,332.79	26,865,940.28
322	OGUN/ OSUN RBDA	10,865,850.00	9,815,638.26	918,300.00	2,996,230.00	1,104,700.00	6,794,985.00	-	2,810,810.00	-	-	34,896,363.26	44,471,585.00	9,575,221.74	26,072,911.08
323	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	950,000.00	3,187,756.94	1,100,000.00	5,295,480.00	1,875,104.00	13,333,465.94	1,000,000.00	-	4,460,000.00	-	31,810,806.88	43,701,740.00	11,890,933.12	26,044,824.13
324	NIGER DELTA RBDA	20,405,900.00	2,874,527.81	219,000.00	2,096,650.00	902,600.00	1,779,000.00	5,363,700.00	3,344,000.00	5,271,700.00	-	41,987,077.81	43,441,662.00	1,454,584.19	25,815,162.93
325	NATIONAL IRON ORE MINING PROJECT - ITAKPE	9,968,350.00	7,802,083.54	995,300.00	1,082,470.00	959,300.00	14,545,000.00	846,500.00	2,740,000.00	450,000.00	-	39,389,003.54	62,626,986.00	23,237,982.46	25,591,882.80
326	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	72,409,188.28	8,378,867.92	8,824,666.00	8,998,336.59	75,495,210.00	10,436,255.66	3,251,600.00	13,423,007.61	59,518,949.54	-	260,730,060.60	45,235,338.00	(215,494,722.60)	24,956,403.81
327	GURARA WATER MANAGEMENT AUTHORITY	1,996,000.00	485,000.00	1,999,000.00	2,516,700.00	2,590,000.00	2,415,100.00	1,485,600.00	900,000.00	4,199,500.00	7,727,681.54	25,964,581.54	30,807,918.00	4,843,336.46	24,943,480.80
328	HADEJIA-JAMA'ARE RBDA	6,235,794.65	428,965.64	503,857.50	11,978,588.23	2,198,550.00	7,003,237.50	3,071,958.00	2,757,112.37	706,004,650.00	21,163,240.62	763,340,450.39	45,285,000.00	(718,055,450.39)	24,681,131.75
329	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE - MINNA	6,671,884.90	2,743,967.12	1,148,600.00	11,567,109.02	4,002,190.50	4,952,127.43	1,132,960.00	1,895,454.42	3,070,682.50	-	37,184,785.89	41,808,360.00	4,623,574.11	24,473,837.45
330	NIGERIA COMMODITY EXCHANGE (NCX)	8,659,680.00	2,895,265.98	441,400.00	1,898,050.00	908,920.00	1,834,246.11	1,044,037.10	5,788,187.50	3,035,793.00	-	26,440,586.11	31,606,036.00	11,165,449.89	24,447,999.99
331	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	33,510,972.81	6,350,988.53	7,237,579.20	9,290,988.95	-	7,046,855.00	-	3,412,429.30	28,116,484.59	-	101,406,298.38	40,201,424.00	(61,204,874.38)	23,909,222.01
332	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	7,298,884.96	779,800.00	9,734,680.00	3,948,890.00	636,000.00	9,233,905.78	315,400.00	938,159.00	7,311,543.00	58,391,742.11	99,188,915.87	60,051,249.00	(39,137,666.87)	23,711,799.72

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
333	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	14,975,427.13	5,203,748.80	3,391,840.64	3,351,859.20	3,882,829.15	16,869,326.77	1,987,959.00	5,117,538.00	6,600,657.00	-	60,841,225.89	43,917,096.00	(16,924,129.89)	23,363,690.22
334	NIGERIA HYDROLOGICAL SERVICE AGENCY	-	695,000.00	12,892,033.00	7,507,526.08	-	790,000.00	-	-	1,894,565.00	-	23,779,126.08	38,935,101.00	15,155,974.92	22,759,574.00
335	ANAMBRA/ IMO RBDA	102,882,892.16	2,049,535.55	1,323,900.00	3,784,650.00	-	2,885,800.00	-	1,832,250.00	61,532,704.09	-	176,291,151.81	51,935,100.00	(124,356,051.81)	22,690,082.92
336	CROSS RIVER RBDA	2,029,980.00	4,365,571.77	1,322,199.00	1,915,970.00	574,240.00	7,193,350.10	5,851,000.00	270,850.00	1,642,100.00	-	25,165,260.87	43,388,663.00	18,223,402.13	22,503,623.12
337	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	5,180,187.07	1,191,570.00	8,007,968.00	8,010,527.00	39,446,574.46	83,000.00	7,380,750.00	4,948,994.43	62,472,829.23	-	136,722,400.19	39,137,280.00	(97,585,120.19)	22,480,373.73
338	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	7,276,200.00	2,512,544.95	218,200.00	2,606,875.00	-	6,435,000.00	-	2,834,337.05	-	-	21,883,156.98	38,601,676.00	16,718,519.02	22,325,419.75
339	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	21,156,924.14	4,686,300.00	36,553,148.29	12,201,022.97	-	10,737,359.71	3,178,142.87	3,252,855.00	33,075,861.67	-	124,841,614.65	38,026,735.00	(86,814,879.65)	21,676,294.39
340	RUBBER RESEARCH INSTITUTE- BENIN	10,262,974.00	2,870,844.00	1,070,700.00	1,192,230.00	-	5,540,000.00	-	2,855,280.00	920,000.00	-	24,712,028.00	37,800,000.00	13,087,972.00	21,348,444.58
341	LOWER NIGER RBDA	4,494,000.00	275,167.64	560,100.00	165,800.00	-	9,308,300.01	3,300,000.00	780,500.00	578,016,405.53	5,377,007.76	602,377,280.94	37,127,744.00	(565,249,536.94)	21,286,136.56
342	NATIONAL CENTRE FOR REMOTE SENSING - JOS	5,877,894.00	100,000.00	406,912.62	300,000.00	-	1,135,000.00	-	444,000.00	308,148.27	-	8,571,954.89	35,338,027.00	26,766,072.11	20,985,344.89
343	CHAD BASIN RBDA	1,466,650.00	132,500.00	2,816,576.96	3,792,287.92	1,594,915.08	1,504,543.73	676,500.00	585,592.13	5,911,887.76	-	19,481,563.20	45,576,963.00	26,095,399.80	20,829,764.56
344	NIGERIAN RAILWAY CORPORATION	168,919,429.05	91,085,738.36	51,455,180.02	579,421,999.76	9,705,058.84	234,352,395.95	87,447,385.49	1,155,571,617.82	185,905,637.50	-	2,563,864,443.79	105,400,000.00	(2,458,464,443.79)	19,352,599.61
345	NATIONAL INLAND WATERWAYS AUTHORITY	258,111,519.57	26,448,820.38	37,950,440.00	62,757,041.04	47,196,651.90	128,609,154.40	28,057,957.00	68,929,110.00	250,523,901.00	55,022,800.00	962,027,455.29	59,400,000.00	(902,627,455.29)	19,254,358.70
346	NATIONAL AGRICULTURE SEEDS COUNCIL	13,278,611.48	150,000.00	1,718,100.00	1,253,350.00	10,325,750.00	9,659,350.00	2,409,450.00	3,443,450.00	1,147,500.00	-	43,385,561.48	34,230,182.00	(9,155,379.48)	18,575,947.47
347	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	7,339,600.00	750,000.00	566,820.00	577,790.00	224,080.00	5,061,169.26	-	1,990,000.00	3,569,320.52	-	20,008,779.78	31,253,386.00	11,244,606.22	18,951,187.25
348	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION - ILORIN	9,291,435.60	2,397,480.00	1,533,276.86	35,049,272.54	4,586,850.00	10,929,640.00	1,764,690.00	4,151,345.00	33,475,636.32	-	100,280,276.72	32,904,382.00	(67,375,894.72)	18,498,967.59
349	NIGERIAN EXPORT PROMOTION COUNCIL	1,193,987,131.57	59,114,360.85	239,713,890.80	51,498,975.61	59,372,347.22	202,367,314.93	23,966,530.37	28,731,007.00	630,520,436.75	-	2,488,611,794.70	31,358,198.00	(2,457,253,596.70)	18,288,411.52
350	BENIN/ OWENA RBDA	7,077,942.86	621,480.30	52,900.00	6,698,214.04	-	12,306,750.00	400,000.00	290,525.00	492,000.00	-	27,906,812.20	40,605,255.00	12,695,442.80	18,005,593.28
351	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	7,409,470.00	7,528,489.07	5,762,579.50	10,464,890.20	-	-	-	1,986,200.00	3,748,518.62	-	36,900,247.39	31,046,305.00	(5,853,942.39)	17,927,289.62
352	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE NNEWI	-	-	-	-	-	-	-	-	-	-	-	31,020,551.00	31,020,551.00	17,608,653.38
353	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	9,571,790.34	1,881,091.75	1,914,626.51	3,626,600.00	4,545,397.16	5,345,419.58	753,862.50	1,086,530.00	9,121,750.28	-	37,847,068.12	30,279,000.00	(7,568,068.12)	17,580,775.02
354	COCOA RESEARCH INSTITUTE- IBADAN	-	4,122,598.00	7,113,502.00	9,145,567.02	652,305.00	610,000.00	4,560,284.00	1,631,920.00	10,711,523.00	-	38,747,699.10	30,445,486.00	(8,302,213.10)	17,596,326.43
355	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPPRA)	588,084,615.77	175,006,316.42	113,495,652.74	45,150,023.04	423,143,625.24	59,066,145.02	176,499,121.70	5,413,460.00	311,926,234.58	-	1,897,719,194.31	33,187,358.00	(1,864,531,836.31)	17,451,222.52
356	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	7,267,080.33	695,350.00	459,700.00	3,266,535.00	473,500.00	-	500,000.00	1,938,550.00	12,964,904.79	8,897,230.00	36,563,870.12	20,516,000.00	(16,047,870.12)	17,245,172.28
357	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	14,984,300.00	361,000.00	788,000.00	2,020,850.00	1,818,684.07	5,779,735.57	-	2,576,400.00	488,000.00	-	28,818,969.64	50,026,615.00	21,207,645.36	16,872,478.45
358	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	5,868,946.00	703,000.00	402,500.00	1,088,700.00	710,299.00	3,876,199.98	1,393,740.00	633,500.00	2,111,000.01	-	16,788,784.99	28,861,125.00	12,072,340.01	16,835,730.00
359	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	9,571,790.34	1,881,091.75	1,914,626.51	3,626,600.00	4,545,397.16	5,345,419.58	753,862.50	1,086,530.00	9,121,750.28	-	37,847,068.12	28,009,049.00	(9,838,019.12)	16,695,290.35
360	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	4,726,365.28	96,000.00	891,690.00	5,586,137.91	1,547,280.00	-	136,200.00	1,252,417.48	818,870.00	229,249,224.13	244,304,414.86	28,017,804.00	(216,286,610.86)	16,476,512.88
361	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	7,438,200.00	614,600.00	107,200.00	264,400.00	-	16,630.00	59,000.00	534,400.00	115,000.00	-	9,132,430.00	27,929,768.00	18,797,338.00	16,315,875.00
362	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	2,891,200.00	192,000.00	285,800.00	595,520.00	1,081,000.00	2,019,250.00	10,500.00	210,000.00	800,353.50	-	8,623,123.50	27,840,306.00	19,217,182.50	16,239,097.00
363	UPPER BENUE RBDA	48,815,040.90	46,540,464.54	16,772,234.00	282,791,898.61	4,597,480.00	9,299,000.00	15,055,164.73	1,141,520.00	22,592,868.11	-	442,614,771.19	36,296,591.00	(406,318,182.19)	16,184,922.39
364	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	326,596.24	767,850.00	348,790.00	-	2,775,900.00	1,400,000.00	442,775.00	768,950.00	50,074,000.00	56,855,811.24	26,255,289.00	(30,600,522.24)	16,080,640.88
365	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	3,913,716.40	200,000.00	6,265,419.29	11,879,097.00	1,392,000.00	5,078,750.00	218,790.00	5,987,375.00	2,924,900.00	-	37,860,047.69	26,684,940.00	(11,175,107.69)	15,984,158.88
366	LOWER BENUE RBDA	1,807,200.00	1,664,000.00	55,600.00	654,173,899.61	1,900,000.00	7,681,566.00	3,919,902.86	1,408,500.00	462,968,963.90	207,242,655.38	1,342,822,455.75	37,233,558.00	(1,305,588,897.75)	15,887,068.00
367	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	32,746,470.00	10,190,593.95	11,170,475.00	15,518,510.48	-	5,616,700.00	1,247,000.00	5,475,900.00	20,677,543.54	-	106,590,090.97	225,000,000.00	118,409,909.03	15,754,585.00
368	NATIONAL HORTICULTURAL RESEARCH INSTITUTE - IBADAN	2,913,100.00	2,271,990.20	1,901,990.00	725,085.00	1,799,482.84	5,743,950.00	757,129.03	1,206,550.00	4,775,300.00	-	20,999,547.87	25,987,844.00	4,988,296.13	15,594,126.17
369	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKKA	3,603,100.00	379,330.00	1,464,050.00	1,140,900.00	1,168,720.00	773,100.00	-	955,200.00	764,100.00	-	9,716,580.00	16,685,750.00	6,969,170.00	15,554,335.00
370	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	8,673,979.00	830,500.00	4,226,216.00	11,514,872.57	-	3,643,909.00	358,600.00	6,425,935.00	1,665,500.00	-	37,364,716.57	26,331,895.00	(11,032,821.57)	15,382,795.00
371	UPPER NIGER RBDA	3,860,400.00	3,887,884.50	1,190,894.00	686,330.00	384,742.00	6,203,069.00	205,000.00	530,150.00	1,056,200.00	-	19,287,463.98	35,902,342.00	16,614,878.02	15,126,957.50
372	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	6,985,479.25	2,327,975.80	114,700.00	691,200.00	-	2,472,744.30	211,918.76	1,228,932.18	1,135,896.78	-	14,766,038.27	25,418,722.00	10,652,683.73	14,934,156.22
373	FEDERAL COLLEGE OF AGRICULTURE - AKURE	23,087,140.00	5,251,594.56	5,538,415.00	9,604,413.00	144,500.00	14,356,705.00	2,272,500.00	4,652,858.00	25,614,140.00	-	90,440,657.41	35,661,784.00	(55,188,955.41)	14,871,888.40
374	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	4,234,025.00	1,719,118.20	579,800.00	2,179,750.00	2,511,284.99	1,595,400.00	2,403,892.00	1,807,108.01	2,373,800.00	-	19,444,218.20	33,400,000.00	13,955,781.80	14,130,185.02

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
375	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	8,059,600.00	150,600.00	471,600.00	991,930.00	461,200.00	415,500.00	395,700.00	428,000.00	3,310,420.00	-	14,358,550.00	24,754,643.00	10,406,093.00	14,598,900.00
376	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	4,512,100.00	10,500.00	464,100.00	1,936,530.00	489,500.00	4,490,812.50	-	1,221,304.00	1,148,500.00	-	14,273,346.50	24,764,670.00	10,491,323.50	14,435,952.50
377	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	27,285,458.00	16,186,140.00	39,005,938.00	5,611,360.00	1,235,350.00	12,789,884.12	5,257,000.00	3,397,200.00	46,389,418.82	-	155,356,946.94	24,731,843.00	(130,625,097.94)	14,327,474.21
378	REGIONAL CENTRE FOR TECHNOLOGY MANAGEMENT (NACETEM - LAGOS)	2,908,443.00	70,000.00	45,800.00	286,200.00	36,200.00	1,586,496.00	1,332,800.00	697,200.00	6,634,160.00	-	13,597,263.00	24,446,517.00	10,849,254.00	14,261,610.00
379	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	2,854,388.00	1,222,500.00	3,406,100.00	2,006,000.00	1,876,790.00	1,887,300.00	-	2,507,000.00	1,517,050.00	-	17,277,128.00	23,596,408.00	6,319,280.00	14,000,380.56
380	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	4,138,000.00	596,000.00	3,527,000.00	3,218,000.00	320,000.00	4,259,000.00	1,074,000.00	70,000.00	1,472,000.00	-	18,674,000.00	16,119,719.00	(2,554,281.00)	13,428,845.00
381	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	11,555,911.60	4,019,094.26	557,148.65	679,597.75	682,560.00	9,656,765.61	3,850,000.00	801,254.25	10,038,126.34	-	41,050,458.46	37,657,000.00	(3,393,458.46)	13,401,106.37
382	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	5,215,200.00	1,223,400.00	782,500.00	5,901,921.54	1,216,500.00	1,604,000.82	1,102,500.00	356,000.00	1,548,437.25	148,352,529.62	166,497,687.63	22,170,591.00	(144,326,896.63)	12,864,618.00
383	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	1,942,600.00	924,300.00	396,500.00	344,500.00	335,890.00	7,827,663.72	-	551,000.00	2,765,203.00	-	13,627,656.72	23,224,838.00	9,597,181.28	12,486,200.00
384	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	6,885,434.00	2,803,852.50	964,169.06	1,461,996.67	3,349,704.99	-	1,942,260.03	1,525,380.00	3,188,146.99	-	22,108,465.16	20,933,356.00	(1,167,109.16)	12,453,994.46
385	VETERINARY COUNCIL OF NIGERIA	17,731,051.26	8,754,411.67	13,228,231.52	3,766,658.50	2,745,731.32	13,314,667.80	6,812,726.01	2,983,677.47	6,082,601.76	-	76,218,749.81	21,160,141.00	(55,058,608.81)	12,191,814.98
386	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	19,068,500.63	-	-	-	-	-	-	-	-	-	19,068,500.63	36,387,026.00	17,306,725.37	11,426,918.14
387	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	2,713,648.00	550,230.00	2,047,709.00	2,555,728.72	842,800.00	1,363,552.52	-	423,441.38	1,445,961.38	112,232,654.71	124,215,811.71	19,556,489.00	(104,659,372.71)	11,989,606.56
388	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE, UNIVERSITY OF LAGOS.	2,921,594.00	276,090.00	1,259,068.00	2,034,845.00	690,600.00	90,340.00	420,000.00	528,100.00	2,734,272.10	29,786,590.50	40,774,889.60	19,492,670.00	(21,282,229.60)	11,323,466.60
389	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	3,858,180.22	699,000.00	4,288,726.06	238,225.00	833,700.00	1,768,875.00	-	400,000.00	-	-	11,568,706.28	16,323,519.00	4,754,212.72	11,154,041.95
390	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	5,512,504.76	3,146,737.61	1,001,000.00	991,500.00	97,997.50	5,945,800.00	1,002,835.72	764,000.00	3,078,350.00	-	21,539,725.67	23,419,684.00	1,882,958.33	11,133,237.78
391	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	14,468,518.50	36,000.00	678,692.81	3,018,060.00	1,254,200.00	500,000.00	1,833,400.00	230,000.00	13,403,101.35	-	35,425,964.66	89,469,080.00	54,043,115.34	11,111,236.91
392	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	4,857,900.00	2,130,983.20	588,000.00	326,200.00	-	3,727,673.50	-	3,625.00	548,740.00	-	11,468,121.80	19,363,325.00	7,895,203.20	11,068,955.78
393	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	3,987,400.00	111,000.00	4,135,500.00	410,000.00	-	2,418,000.00	-	390,000.00	101,400.00	-	10,663,300.00	18,823,915.00	8,160,615.00	10,979,255.00
394	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	3,189,890.00	-	122,000.00	52,000.00	200,000.00	135,000.00	-	637,500.00	151,110.00	-	4,487,500.00	-	(4,487,500.00)	10,615,150.00
395	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	5,866,880.00	143,150.00	27,326,061.38	2,472,250.00	1,734,480.00	440,000.00	-	805,400.00	1,440,660.00	116,213,477.48	156,442,359.86	25,575,110.00	(130,867,249.86)	10,673,629.00
396	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	1,607,948.00	681,750.00	4,114,056.00	1,179,840.00	714,686.00	2,680,258.00	670,633.00	620,880.00	169,700.00	-	12,389,655.00	17,686,670.00	5,307,015.00	10,340,229.00
397	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	3,318,232.70	20,000.00	28,000.00	597,000.00	90,000.00	231,375.00	-	893,040.00	890,000.00	-	5,967,647.70	18,164,034.00	12,196,386.30	9,978,621.40
398	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	2,791,262.17	712,380.88	2,853,965.28	473,258.67	518,386.28	1,772,094.45	-	489,443.97	55,471.79	-	9,665,603.41	16,921,824.00	7,256,220.59	9,926,172.97
399	SOKOTO ENERGY RESEARCH	3,188,671.00	185,500.00	453,300.01	1,362,547.00	1,560,682.04	2,356,273.14	-	381,000.00	703,207.99	-	10,091,101.18	16,414,417.00	6,323,315.82	9,659,093.74
400	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	5,433,700.00	3,164,303.66	10,629,029.00	1,278,397.00	2,175,000.00	22,230,000.00	-	-	67,362,399.00	759,086,163.67	870,248,992.33	14,936,824.00	(855,312,168.33)	8,828,540.00
401	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	320,116,736.70	27,923,223.58	150,803,216.00	38,841,216.96	42,316,155.18	25,105,711.58	6,396,294.52	19,556,082.54	295,862,747.22	-	925,098,335.18	9,088,770.00	(915,999,565.18)	8,151,550.00
402	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY KANO	12,722,708.00	3,547,230.00	16,616,956.00	9,806,650.00	1,060,600.00	3,210,300.00	2,090,000.00	1,590,100.00	5,027,161.00	-	49,683,609.00	13,625,414.00	(36,058,195.00)	7,946,756.94
403	COOPERATIVE INFORMATION NETWORK	3,472,000.00	78,000.00	499,896.66	418,460.00	2,530,000.00	133,000.35	-	368,000.00	30,000.00	-	7,519,357.01	12,997,268.00	5,477,910.99	7,664,354.04
404	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	2,848,598.84	84,411.16	-	-	611,000.00	64,000.00	581,100.00	-	2,575,900.00	-	7,365,000.00	12,780,706.00	5,415,706.00	7,434,499.87
405	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	1,402,000.00	838,500.00	1,525,500.00	502,740.00	981,560.00	262,000.00	480,000.00	182,715.00	878,040.00	-	6,973,055.00	12,262,509.00	5,289,454.00	7,126,082.79
406	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	-	-	-	3,528,430.00	-	4,088,859.59	-	-	-	-	7,617,289.59	10,278,604.00	2,661,314.41	6,214,364.00
407	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	1,306,847.50	376,342.50	640,370.00	728,365.00	856,925.00	478,722.50	396,582.50	348,685.00	1,132,855.00	-	6,265,095.00	10,545,527.00	4,280,432.00	6,196,323.15
408	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	1,917,080.00	113,000.00	140,000.00	98,500.00	423,500.00	20,000.00	368,200.00	30,530.00	3,214,358.00	-	6,325,168.00	10,514,340.00	4,189,202.00	6,116,545.62
409	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	1,286,500.00	1,491,029.60	16,460,259.00	4,914,590.15	-	6,696,688.21	40,000.00	5,696,380.22	4,866,356.00	-	38,751,727.18	10,278,659.00	(28,453,068.18)	6,081,241.98
410	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	2,503,000.00	1,614,000.00	1,356,000.00	580,000.00	-	545,000.00	-	537,000.00	-	-	6,539,000.00	10,278,656.00	3,739,656.00	6,005,302.40
411	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	1,322,841.00	393,900.00	1,649,191.99	382,211.00	838,347.00	330,000.00	352,800.00	290,000.00	451,700.00	-	5,990,990.99	10,297,212.00	4,306,221.01	5,992,113.93
412	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	1,313,681.90	885,680.00	1,522,818.00	564,400.00	741,300.00	94,300.00	424,550.00	190,400.00	1,044,760.00	-	6,721,899.90	9,999,224.00	3,277,324.10	5,852,345.29
413	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	999,400.00	1,693,000.00	1,256,434.00	356,700.00	379,300.00	300,500.00	85,800.00	281,300.00	343,850.00	-	5,640,684.00	9,592,236.00	3,951,552.00	5,786,969.32
414	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	1,470,680.00	2,664,609.01	1,259,490.99	1,187,354.99	384,640.00	210,000.00	170,000.00	-	404,500.00	-	7,959,274.99	9,752,455.00	1,793,180.01	5,682,682.73
415	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	1,232,400.00	846,550.00	873,857.50	503,576.13	798,400.00	974,750.00	296,300.00	184,072.50	592,000.00	-	6,302,316.13	9,707,761.00	3,405,444.87	5,663,099.58
416	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	1,664,100.00	177,000.00	314,000.00	920,540.00	70,000.00	173,500.00	388,520.00	379,650.00	812,930.00	-	4,900,640.00	9,407,786.00	4,507,146.00	5,502,725.00

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
417	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	1,723,395.00	742,000.00	368,000.00	200,500.00	148,000.00	901,600.00	355,000.00	120,000.00	1,008,000.00	-	5,561,495.00	9,634,937.00	4,073,442.00	5,420,407.82
418	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	380,160.00	3,256,760.90	356,519.96	251,159.97	398,000.00	187,825.01	156,000.00	83,600.00	1,037,780.00	-	6,107,765.87	9,364,722.00	3,256,956.13	5,419,265.00
419	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	1,913,915.00	526,000.00	306,200.00	565,200.00	491,200.00	259,200.00	176,000.00	433,000.00	782,100.00	-	5,372,815.00	9,291,026.00	3,918,211.00	5,374,641.67
420	FEDERAL ROAD MAINTENANCE AGENCY	21,633,730.00	6,147,599.76	10,879,262.00	11,061,216,653.41	12,686,740.00	33,644,389.96	27,039,449.99	3,057,625.00	77,350,487.45	-	11,253,655,931.57	12,484,468,075.00	1,230,812,143.43	5,313,720.47
421	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,243,000.00	358,000.00	1,617,000.00	329,800.00	553,900.00	555,000.00	-	285,000.00	155,000.00	-	5,106,700.00	8,912,820.00	3,806,120.00	5,210,230.00
422	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	-	70,000.00	-	392,499.39	-	3,822,072.71	-	704,000.00	-	-	5,188,572.10	8,737,543.00	3,548,970.90	5,208,609.54
423	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	1,236,560.00	482,240.00	455,040.00	210,400.00	795,680.00	958,062.00	270,400.00	270,000.00	440,540.00	-	5,088,742.00	8,764,000.00	3,675,258.00	5,115,200.52
425	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	1,129,458.00	-	75,000.00	70,000.00	829,800.00	61,000.00	210,000.00	25,000.00	3,083,659.15	-	5,493,917.15	8,514,270.00	3,020,352.85	4,595,457.79
425	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	2,044,530.00	98,120.00	100,000.00	93,000.00	719,540.00	4,462,681.78	911,150.00	-	877,480.00	-	9,326,501.78	8,430,400.00	(896,101.78)	4,511,076.77
426	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	642,000.00	317,800.00	1,109,200.00	1,120,000.00	642,000.00	1,147,000.00	-	435,000.00	609,000.00	-	6,022,000.00	7,843,135.00	1,821,135.00	4,780,320.94
427	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE, ILESHA	384,905.00	65,000.00	626,120.00	580,350.00	378,320.00	2,147,165.00	898,965.65	150,000.00	385,000.00	-	6,115,825.65	9,552,062.00	3,436,236.95	4,717,810.82
428	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	2,132,750.00	32,000.00	50,000.00	10,000.00	1,059,515.50	-	358,939.35	25,000.00	1,066,050.00	-	4,594,248.85	8,008,370.00	3,074,121.15	4,676,494.70
429	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	979,248.00	286,925.00	396,053.65	382,360.00	516,323.00	79,992.00	371,047.80	234,250.00	1,171,968.65	-	4,518,168.30	7,789,767.00	3,271,598.70	4,652,622.20
430	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	823,740.00	568,654.00	1,470,900.00	40,000.00	624,750.00	113,400.00	423,360.00	130,000.00	474,344.00	-	4,669,304.00	8,016,901.00	3,346,597.00	4,647,294.07
431	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	1,311,480.00	264,000.00	1,287,550.00	27,000.00	318,600.00	754,000.00	-	410,450.00	695,000.00	-	5,060,080.00	7,661,076.00	2,600,996.00	4,577,290.00
432	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	769,360.00	612,060.00	880,657.79	354,896.00	257,485.14	152,000.00	422,430.00	262,280.00	715,300.85	-	4,484,613.69	7,758,092.00	3,273,478.31	4,496,451.94
433	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	983,240.00	495,000.00	1,147,300.00	256,000.00	611,500.00	243,000.00	330,000.00	249,000.00	315,109.15	-	4,630,149.15	7,663,517.00	3,033,367.85	4,488,566.74
434	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,668,745.00	255,000.00	40,000.00	232,915.00	619,450.00	1,259,370.00	-	150,000.00	129,000.00	-	4,354,480.00	7,670,000.00	3,315,520.00	4,461,833.29
435	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	1,086,200.00	574,459.75	586,000.00	522,220.00	646,200.00	262,685.00	549,980.00	251,000.00	845,250.00	-	5,246,188.75	7,467,247.00	2,221,058.25	4,360,974.00
436	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	929,560.00	611,290.00	1,484,810.00	555,910.00	649,540.00	1,060,365.00	-	231,050.00	646,540.00	-	6,149,065.00	7,291,182.00	1,142,117.00	4,342,155.00
437	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	929,950.07	812,049.95	3,965,457.18	1,521,280.00	584,400.00	125,015.00	330,081.87	90,080.54	1,544,000.00	-	9,852,354.61	7,416,892.00	(2,435,462.61)	4,333,563.00
438	INDUSTRIAL TRAINING FUND	9,494,775.00	-	-	-	-	-	-	-	-	-	9,494,775.00	56,250,000.00	46,755,225.00	4,333,350.00
439	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	1,071,000.00	348,000.00	825,500.00	83,000.00	175,250.00	810,000.00	-	482,000.00	500,000.00	-	4,294,750.00	7,259,349.00	2,974,599.00	4,261,310.00
440	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	1,195,200.00	118,000.00	594,000.00	241,400.00	666,000.00	582,000.00	-	106,000.00	784,600.00	-	4,196,200.00	7,246,967.00	3,050,767.00	4,227,726.01
442	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	2,389,500.00	208,500.00	769,500.00	44,400.00	180,000.00	625,000.00	-	176,100.00	400,000.00	-	4,793,000.00	7,212,635.00	2,419,635.00	4,212,205.83
443	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	779,359.59	78,000.00	-	99,500.00	2,124,059.57	-	187,000.00	60,000.00	760,914.99	-	4,080,914.35	7,071,731.00	2,990,816.65	4,086,338.15
444	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	947,714.00	543,818.90	1,171,837.27	138,169.16	406,070.64	184,057.68	106,166.00	367,197.14	495,841.52	-	4,482,074.39	6,924,884.00	2,442,809.61	4,052,935.50
445	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	1,328,530.00	594,000.00	670,200.00	299,580.00	569,000.00	415,000.00	-	155,000.00	235,000.00	-	4,266,630.00	6,995,711.00	2,729,081.00	4,032,906.00
446	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	781,000.00	698,000.00	687,800.00	484,000.00	459,600.00	414,000.00	-	515,000.00	236,000.00	-	4,146,200.00	6,775,980.00	2,629,780.00	4,025,290.00
447	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	2,016,112.03	227,500.00	91,500.00	342,850.00	1,430,000.03	162,000.00	186,700.00	25,000.00	169,000.00	-	4,580,662.06	7,500,000.00	2,919,337.94	3,857,814.58
448	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	1,861,082.00	-	44,572.50	52,000.00	981,429.98	629,999.98	50,000.00	-	510,000.00	-	4,049,084.46	6,548,980.00	2,499,895.54	3,820,236.15
449	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	688,850.00	463,130.35	1,094,226.00	215,157.00	487,530.00	130,920.00	256,090.00	94,700.00	409,570.00	-	3,790,205.35	6,282,926.00	2,492,720.65	3,671,498.00
450	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	320,000.00	338,000.00	1,320,000.00	620,000.00	160,000.00	290,000.00	-	100,000.00	400,000.00	-	3,740,000.00	5,566,021.00	1,826,021.00	3,580,320.00
451	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	550,000.00	124,000.00	675,000.00	100,000.00	290,000.00	-	-	300,000.00	551,000.00	-	3,132,000.00	5,412,827.00	2,280,827.00	3,556,795.00
452	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	155,945,977.48	7,799,819.57	25,634,213.83	43,943,588.43	164,164,700.43	40,464,689.91	8,921,999.72	-	787,576,191.79	-	1,214,451,071.34	-	(1,214,451,071.34)	3,221,376.00
453	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	985,400.00	536,700.00	1,270,475.00	182,400.00	324,600.00	795,380.00	-	526,730.00	559,000.00	-	4,900,685.00	5,082,699.00	182,014.00	2,947,495.00
454	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	577,240.00	148,000.00	371,320.00	20,280.00	225,960.00	741,620.00	-	326,255.00	551,120.00	-	2,953,095.00	5,514,900.00	2,560,905.00	2,611,260.00
455	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	735,155.00	222,510.00	510,190.00	184,110.00	167,070.00	254,450.00	-	123,530.00	354,870.00	-	2,409,903.00	4,210,432.00	1,800,528.20	2,389,876.00
456	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	413,040.00	295,920.00	69,000.00	15,150.00	-	348,700.00	-	-	-	4,818,029.65	5,954,839.65	2,000,000.00	(3,954,839.65)	1,201,962.00
457	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	721,910.00	166,300.00	-	-	-	254,810.00	-	-	-	4,425,221.15	5,568,441.15	2,000,000.00	(3,568,441.15)	1,197,626.00
458	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	413,950.00	140,000.00	-	70,500.00	-	507,640.00	-	-	-	154,958,121.01	156,082,211.01	2,000,000.00	(154,082,211.01)	1,192,714.98
459	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	275,187.94	49,523.36	151,624.69	282,226.29	-	160,987.65	-	211,583.00	41,575.31	-	1,092,348.24	1,800,200.00	707,851.76	1,065,835.00

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
460	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	96,000.00	100,500.00	65,000.00	84,500.00	233,800.00	126,000.00	-	134,000.00	55,500.00	-	895,300.00	1,799,999.00	904,699.00	1,864,910.00
461	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	274,665.00	299,950.00	-	35,000.00	-	416,050.00	-	-	7,486,100.45	17,774,845.88	26,146,671.33	1,800,000.00	(24,346,671.33)	1,803,225.00
462	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	5,253,000.00	5,253,000.00	962,220.00
463	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	64,008,428.17	7,782,799.99	27,547,918.53	15,873,523.66	33,096,886.17	12,854,270.00	13,483,813.00	11,563,821.00	17,458,983.66	-	237,609,826.19	251,000,000.00	13,390,173.81	982,758.00
464	FPO ENUGU	98,000.00	68,000.00	160,000.00	176,000.00	-	145,000.00	-	62,905.00	5,000.00	-	714,905.00	2,160,000.00	1,445,095.00	182,670.00
465	FPO GUSUA	85,457.00	58,619.60	162,811.64	167,479.80	-	142,825.64	-	74,666.50	22,188.80	-	712,749.68	2,160,000.00	1,447,250.32	181,995.00
466	FPO SOKOTO	89,957.00	58,619.64	165,911.66	167,530.24	-	141,125.66	-	74,666.64	22,188.96	-	719,999.80	2,160,000.00	1,440,000.20	181,995.00
467	FPO KADUNA	71,000.00	51,900.00	198,900.00	90,000.00	-	289,800.00	-	72,300.00	2,500.00	-	716,400.00	2,160,000.00	1,443,600.00	181,955.00
468	FPO UMUAHIA	85,456.25	58,282.00	165,908.00	166,854.00	-	145,624.00	-	75,330.00	22,184.00	-	719,638.25	2,160,000.00	1,440,361.75	181,890.00
469	FPO GOMBE	92,000.00	44,000.00	130,000.00	134,000.00	-	159,000.00	-	76,000.00	42,000.00	-	717,000.00	2,160,000.00	1,443,000.00	180,945.00
470	FPO JOS	153,000.00	25,000.00	-	-	-	360,000.00	-	181,000.00	-	-	719,000.00	2,160,000.00	1,441,000.00	180,630.00
471	FPO CALABAR	240,000.00	24,927.70	92,926.64	68,388.55	-	245,844.05	-	86,000.00	8,876.50	-	716,343.44	2,160,000.00	1,443,656.56	180,525.00
472	FPO DUTSE	188,000.00	10,000.00	20,000.00	-	-	395,000.00	-	100,000.00	5,000.00	-	718,000.00	2,160,000.00	1,442,000.00	180,525.00
473	FPO LAGOS II	5,816,685.00	1,207,000.00	705,000.00	1,671,500.00	-	2,441,000.00	40,000.00	772,700.00	33,800.00	-	12,688,685.00	2,160,000.00	(10,528,685.00)	180,525.00
474	FPO ABAKALIKI	220,000.00	40,000.00	200,000.00	200,000.00	-	80,000.00	-	160,000.00	-	-	900,000.00	2,160,000.00	1,260,000.00	180,420.00
475	FPO AJO-EKITI	84,000.00	44,600.00	187,000.00	81,300.00	-	220,300.00	-	78,200.00	19,000.00	-	714,400.00	2,160,000.00	1,445,600.00	180,420.00
476	FPO YOLA	200,000.00	-	130,000.00	179,000.00	-	-	-	203,000.00	-	-	712,000.00	2,160,000.00	1,448,000.00	180,420.00
477	FPO JALINGO	256,000.00	108,000.00	355,000.00	-	-	-	-	-	-	-	719,000.00	2,160,000.00	1,441,000.00	180,315.00
478	FPO MAIDUGURI	-	-	-	320,000.00	-	180,000.00	-	216,000.00	-	-	716,000.00	2,160,000.00	1,444,000.00	180,315.00
479	FPO OSOGBO	194,000.00	55,000.00	122,000.00	153,000.00	-	103,000.00	-	139,100.00	-	-	766,100.00	2,160,000.00	1,393,900.00	180,315.00
480	FPO PORT-HARCOURT	-	66,800.00	-	80,500.00	-	370,000.00	-	200,960.00	20,000.00	-	738,260.00	2,160,000.00	1,421,740.00	180,315.00
481	FPO YENOGOA	140,000.00	80,000.00	64,000.00	176,000.00	-	92,000.00	-	148,000.00	20,000.00	-	720,000.00	2,160,000.00	1,440,000.00	180,315.00
482	FPO BENIN	-	-	360,000.00	-	-	180,000.00	-	180,000.00	-	-	720,000.00	2,160,000.00	1,440,000.00	180,210.00
483	ZONAL OFFICE JOS	179,000.00	-	-	109,000.00	-	250,000.00	-	179,000.00	-	-	717,000.00	2,160,000.00	1,443,000.00	180,210.00
484	ZONAL OFFICE PORTHARCOURT	-	-	-	-	-	-	-	-	-	-	-	2,160,000.00	2,160,000.00	180,210.00
485	FPO MINNA	4,293,500.00	995,000.00	298,557,348.00	4,067,240.00	-	869,000.00	-	1,779,240.00	477,000.00	-	311,038,328.00	2,160,000.00	(308,878,328.00)	179,630.00
486	FPO LAGOS I	591,000.00	299,000.00	658,000.00	6,168,800.00	-	870,000.00	-	7,107,510.00	700,000.00	-	16,284,310.00	2,160,000.00	(14,124,310.00)	177,525.00
477	ZONAL OFFICE MAIDUGURI	-	-	-	-	-	-	-	-	-	-	-	2,160,000.00	2,160,000.00	175,525.00
488	FPO ASABA	256,300.00	134,000.00	76,000.00	109,000.00	-	134,000.00	-	8,000.00	24,000.00	-	741,300.00	2,160,000.00	1,418,700.00	170,630.00
489	NATIONAL AUTOMOTIVE COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	133,665.00
490	FPO MAKURDI	85,428.50	56,284.84	154,832.50	163,183.16	-	145,606.42	-	73,333.34	20,164.50	-	698,833.26	2,160,000.00	1,461,166.74	51,830.00
491	NIGERIA AIRSPACE MANAGEMENT AGENCY	-	-	-	-	-	-	-	-	-	-	-	-	-	40,740.00
492	TRANSMISSION COMPANY OF NIGERIA	114,276,004.20	26,786,745.80	38,989,587.16	6,800,894,594.47	-	1,794,337,413.84	555,000.00	50,000,000.00	938,295,714.60	-	9,764,135,060.17	-	(9,764,135,060.17)	25,095.00
493	SURVEY COUNCIL OF NIGERIA	4,207,244.83	2,927,099.92	-	-	-	-	-	1,180,381.60	-	-	8,314,726.15	14,055,224.00	5,740,497.85	11,865.00
494	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	-	-	-	-	-	-	-	-	-	-	-	100,000,000.00	100,000,000.00	3,780.00
495	FPO UYO	256,371.00	103,629.00	360,000.00	-	-	-	-	-	-	-	720,000.00	2,160,000.00	1,440,000.00	1,995.00
496	SUB-TREASURER OF THE FEDERATION	60,500.00	60,000.00	365,000.00	36,000.00	-	84,000.00	-	68,500.00	47,000.00	-	721,000.00	2,160,000.00	1,439,000.00	840.00
497	ZONAL OFFICE KADUNA	242,500.00	28,000.00	75,900.00	48,400.00	-	55,000.00	-	71,500.00	16,200.00	-	537,500.00	2,160,000.00	1,622,500.00	420.00
498	FPO IBADAN	190,084.25	50,535.17	124,429.67	242,530.58	-	140,216.41	-	134,666.67	12,687.25	-	893,100.00	2,160,000.00	1,266,900.00	315.00
499	ZONAL OFFICE IBADAN	139,457.00	51,620.68	175,910.68	194,030.32	-	188,125.64	-	112,666.68	26,564.00	-	888,375.00	2,160,000.00	1,271,625.00	315.00
450	FPO OWERRI	240,000.00	45,000.00	204,800.00	57,300.00	-	75,000.00	-	45,000.00	50,000.00	-	717,100.00	2,160,000.00	1,442,900.00	210.00
451	FPO AWKA	100,000.00	103,000.00	50,000.00	225,000.00	-	235,000.00	-	5,000.00	-	-	718,000.00	2,160,000.00	1,442,000.00	105.00
452	FPO LOKOJA	85,457.00	58,360.00	165,870.00	167,050.00	-	145,624.00	-	74,560.00	21,930.00	-	718,851.00	2,160,000.00	1,441,149.00	105.00

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - GENERAL ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
453	FEDERAL PRODUCE INSPECTION	16,444,920.00	-	-	-	-	-	-	-	-	-	16,444,920.00	50,000,000.00	33,555,080.00	-
454	NIGERIA TRADE OFFICE, TAIWAN	-	-	-	-	-	-	-	-	-	-	-	8,284,236.00	8,284,236.00	-
455	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	-	6,716,392.00	5,195,000.00	2,842,000.00	8,000,000.00	-	-	5,000,000.00	13,201,400.00	-	41,154,792.00	50,000,000.00	8,845,208.00	
456	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-	-	-	-	-	-	-	-	-	-	-	28,209,411.00	28,209,411.00	
457	CONSOLIDATED REVENUE FUND	-	-	-	-	-	-	-	-	-	-	-	-	-	
458	FPO ABEOKUTA	4,284,864.00	2,512,131.00	649,140,558.38	7,850,791.10	-	2,471,406.00	-	2,646,048.40	788,271.02	-	669,529,069.90	2,160,000.00	(667,369,069.90)	
459	FPO AKURE	126,000.00	84,000.00	254,500.00	210,000.00	-	219,000.00	-	134,000.00	7,800.00	-	1,035,300.00	2,160,000.00	1,124,700.00	
460	FPO BAUCHI	30,000.00	30,000.00	100,000.00	66,000.00	-	174,000.00	-	120,000.00	-	-	720,000.00	2,160,000.00	1,440,000.00	
461	FPO BIRNI-KEBI	156,000.00	30,000.00	126,185.00	40,000.00	-	264,500.00	-	162,100.00	-	-	718,785.00	2,160,000.00	1,441,215.00	
462	FPO DAMATURU	21,000.00	139,000.00	89,000.00	219,500.00	-	-	-	196,500.00	55,000.00	-	720,000.00	2,160,000.00	1,440,000.00	
463	FPO ILORIN	85,457.00	58,619.64	165,901.64	167,530.20	-	145,625.64	-	74,666.64	22,188.96	-	719,989.72	2,160,000.00	1,440,010.28	
464	FPO KANO	102,000.00	48,200.00	217,800.00	28,000.00	-	285,000.00	-	29,000.00	8,000.00	-	718,000.00	2,160,000.00	1,442,000.00	
465	FPO KATSINA	54,000.00	-	-	259,000.00	-	410,000.00	-	-	-	-	717,000.00	2,160,000.00	1,443,000.00	
466	FPO LAFIA	85,000.00	34,000.00	332,000.00	91,000.00	-	156,000.00	-	6,000.00	13,000.00	-	717,000.00	2,160,000.00	1,443,000.00	
467	FEDERAL TREASURY ACADEMY OROZO	-	-	-	-	-	-	-	-	-	-	-	3,240,000.00	3,240,000.00	
468	ZONAL OFFICE ENUGU	130,000.00	69,000.00	145,000.00	170,000.00	-	161,000.00	-	57,000.00	6,000.00	-	738,000.00	2,160,000.00	1,422,000.00	
469	FINANCIAL REPORTING COUNCIL OF NIGERIA	-	-	-	-	-	-	-	-	302,065.00	-	302,065.00	100,000,000.00	99,697,935.00	
470	EXTERNAL TRADE SECTOR, GENEVA (WTO)	-	-	-	-	-	-	-	-	-	-	-	45,145,728.00	45,145,728.00	
471	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	67,636,646.10	22,138,448.80	28,449,604.60	13,645,809.88	13,734,240.00	8,690,880.00	1,561,400.00	482,500.00	24,176,437.04	-	172,516,966.50	100,000,001.00	(72,516,965.50)	
472	GENEVA LABOUR DESK OFFICE	-	-	-	-	-	-	-	-	-	-	-	119,000,000.00	119,000,000.00	
473	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	-	-	-	-	-	-	-	-	-	4,995,562.92	4,995,562.92	-	(4,995,562.92)	
474	SOUTH WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	-	-	-	-	-	-	-	-	-	-	-	-	-	
475	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	-	-	-	-	-	-	-	-	-	-	-	-	-	
476	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	-	-	-	-	-	-	-	-	-	-	-	-	-	
477	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	-	-	-	-	-	-	-	-	-	-	-	-	-	
	BUDGET AND NATIONAL PLANNING	272,462,712.84	21,355,423.46	158,948,772.84	132,550,733.86	48,806,100.00	28,848,900.00	95,129,465.11	24,277,150.00	1,659,312,968.14	532,001,381.36	2,973,695,607.61	978,500,003.00	(1,995,195,604.61)	
478	NIGERIA CUSTOMS SERVICES	1,211,815,675.62	757,866,947.55	261,814,565.27	169,765,380.15	267,627,152.00	128,468,597.15	281,032,560.47	110,877,849.00	172,068,352.94	-	3,361,357,060.15	-	(3,361,357,060.15)	
	LAW & JUSTICES SECTOR												-		
479	FEDERAL HIGH COURT-LAGOS	1,158,178,114.73	284,366,273.18	548,805,246.65	558,539,485.92	229,271,880.02	583,472,257.25	42,651,385.00	369,330,550.31	382,465,769.17	-	4,861,072,962.23	6,760,913,390.53	2,699,840,428.30	4,901,290,871.92
480	NATIONAL JUDICIAL COUNCIL- ABUJA	1,163,436,551.58	745,628,905.31	446,583,037.18	586,855,805.62	273,639,121.00	343,033,360.11	425,287,217.90	247,458,718.56	1,198,785,896.48	-	5,430,700,613.74	11,562,675,406.30	6,131,974,792.56	3,663,290,468.14
481	SUPREME COURT OF NIGERIA	1,255,567,905.75	262,958,351.53	695,700,575.06	533,494,157.15	319,990,489.02	218,439,771.03	102,498,995.00	335,000,000.00	1,035,498,576.61	-	4,760,149,822.05	4,926,624,037.74	166,474,215.69	3,588,365,891.95
482	HIGH COURT OF JUSTICE-FCT ABUJA	339,036,591.00	195,884,110.64	622,995,536.50	438,607,897.75	119,846,812.00	264,158,541.00	45,695,000.00	696,614,999.40	841,543,876.53	196,251,633.00	3,760,634,997.82	3,941,487,741.06	180,852,743.24	3,197,657,066.24
483	NATIONAL INDUSTRIAL COURT	-	-	-	-	-	-	-	-	-	-	-	3,760,643,995.93	3,760,643,995.93	2,978,932,627.47
484	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	338,591,290.00	17,857,180.00	281,493,244.00	216,295,723.34	174,933,440.00	229,945,384.00	44,847,850.00	29,602,256.06	351,280,207.49	-	1,676,846,574.89	1,773,246,983.37	96,400,408.48	1,961,728,695.93
485	NATIONAL JUDICIAL INSTITUTE-ABUJA	125,985,023.46	120,249,440.59	158,037,443.78	177,436,028.07	246,166,993.42	220,814,933.00	6,965,826.02	97,974,766.30	175,758,755.00	-	1,329,423,209.73	1,445,458,292.93	116,035,083.20	1,287,555,821.19
486	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	104,956,915.83	6,305,313.64	16,562,564.74	6,401,281.74	22,864,715.95	8,071,196.00	10,792,409.00	2,885,000.00	119,284,076.19	-	297,523,473.18	86,674,416.00	(210,849,057.18)	1,191,011,123.40
487	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	136,374,883.63	24,980,182.97	186,871,000.00	71,618,400.00	12,886,515.00	50,500,000.07	13,500,000.00	71,041,666.63	150,300,000.00	-	718,072,447.70	804,434,794.55	86,362,346.85	870,976,379.27
488	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	416,400,017.57	33,552,773.39	52,241,644.80	66,000,019.52	15,670,220.00	111,781,904.96	12,706,160.04	37,902,215.00	211,866,692.71	-	959,001,648.01	1,312,886,013.00	353,884,364.99	766,306,706.40
489	CODE OF CONDUCT BUREAU	88,236,803.21	4,788,600.00	38,419,900.00	36,065,868.73	15,176,200.00	40,020,291.90	2,790,500.00	10,852,775.10	28,996,487.00	-	265,346,625.94	435,616,600.00	170,269,974.06	318,126,293.48
490	NATIONAL DRUG LAW ENFORCEMENT AGENCY	34,600,832.50	3,813,536.74	4,608,450.00	6,496,635.00	4,478,600.00	195,393,004.93	2,112,000.00	3,736,450.00	4,301,690.00	-	262,741,199.17	393,973,382.00	131,232,182.83	301,427,277.71
491	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	67,579,708.75	12,695,831.72	50,886,247.91	23,629,949.92	14,258,953.08	37,764,060.03	9,366,990.47	10,907,750.00	441,294,448.67	660,297,844.25	1,348,081,884.80	858,195,013.00	(989,886,791.80)	268,274,232.46
492	NIGERIAN LAW REFORM COMMISSION	27,516,007.25	3,118,000.00	7,663,295.26	3,119,575.00	-	8,583,104.20	2,395,000.00	2,645,500.00	8,685,942.00	-	63,639,223.71	120,435,931.00	56,796,707.29	126,270,625.25
493	NIGERIAN COPYRIGHT COMMISSION	33,628,143.50	1,492,170.00	22,287,307.00	5,332,850.00	3,878,000.00	9,564,000.00	7,552,800.00	5,030,400.00	57,794,300.00	-	145,759,970.50	286,430,373.00	140,670,402.50	101,397,542.25
494	COUNCIL OF LEGAL EDUCATION	218,416,220.03	41,814,956.88	94,763,100.35	53,533,913.82	19,304,850.00	91,376,200.05	40,686,652.09	28,847,574.00	386,660,378.77	-	975,725,845.99	92,801,126.00	(882,924,719.99)	46,533,669.13
495	FEDERAL MINISTRY OF JUSTICE - HQTRS	208,589,728.05	46,851,252.97	120,568,934.91	22,403,513.00	47,323,400.00	48,043,391.24	545,570,460.77	32,959,000.00	681,856,829.12	-	1,672,566,530.06	1,946,841,571.00	274,275,040.94	40,614,355.64

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
496	LEGAL AID COUNCIL	104,502,116.93	2,228,105.94	9,011,825.00	7,915,909.00	2,623,410.00	1,281,352.00	220,000.00	2,758,500.00	11,211,885.00	-	141,753,053.87	231,018,495.00	89,265,441.13	32,230,828.15
497	NATIONAL HUMAN RIGHTS COMMISSION	98,652,903.16	2,284,000.00	24,931,400.00	55,000.00	-	243,000.00	4,000,000.00	-	32,004,747.22	-	162,171,050.38	544,583,067.50	382,412,017.12	14,312,041.50
498	COURT OF APPEAL	1,079,489,091.56	527,512,673.75	763,821,363.46	438,183,252.82	153,758,533.80	497,406,327.74	147,727,155.05	349,858,000.00	1,410,294,084.24	-	5,348,030,482.42	5,783,840,000.00	435,809,517.58	
499	SHARIA COURT OF APPEAL-ABUJA	223,290,129.75	43,498,076.00	137,889,050.00	103,942,600.00	78,247,460.00	111,815,601.47	17,000,000.00	107,768,500.00	197,013,268.86	-	1,020,464,686.08	1,186,839,600.84	166,374,914.76	
500	CUSTOMARY COURT OF APPEAL-ABUJA	230,461,873.33	47,058,047.55	289,966,800.00	91,086,762.00	90,871,845.00	220,848,114.07	1,860,000.00	131,745,196.00	229,042,303.94	-	1,332,940,941.89	1,438,000,000.00	105,059,058.11	
501	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	5,334,500.00	1,720,500.00	447,500.00	802,000.00	1,050,000.00	511,000.00	2,192,000.00	1,811,100.00	1,158,000.00	-	15,026,600.00	25,629,777.00	10,603,177.00	
		-	-	-	-	-	-	-	-	-	-	-	-	-	
	REGIONAL SECTOR	-	-	-	-	-	-	-	-	-	-	-	-	-	
502	FEDERAL MINISTRY OF NIGER DELTA HQTRS	138,303,747.53	8,364,462.00	19,117,587.58	29,429,649.40	39,656,029.00	85,446,269.63	24,386,120.10	11,206,058.65	475,118,636.48	17,943,816.47	848,972,376.78	877,089,124.00	28,116,747.22	379,146,568.66
503	FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	-	-	-	-	-	-	-	-	-	-	-	-	103,530.00
504	NIGER DELTA DEVELOPMENT COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SOCIAL SECTOR														
505	SERVICE WIDE VOTE														49,798,428,227.47
506	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-	12,708,021,404.82
507	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,656,283,650.25	98,490,696.48	7,923,701,536.69	667,061,807.37	-	694,779,657.02	18,245,463.54	14,011,400.00	5,218,759,478.64	-	16,291,333,689.99	13,708,911,575.00	(2,582,422,114.99)	10,276,177,935.38
508	FEDERAL POLYTECHNIC KADUNA	55,447,687.62	79,973,107.37	198,473,347.92	92,258,242.64	117,255,220.14	210,277,049.46	27,900,651.14	13,541,547.84	278,741,719.43	-	1,073,903,573.56	202,401,588.00	(871,501,985.56)	1,127,749,306.41
509	UNIVERSITY OF MAIDUGURI	9,601,200.00	36,270,256.79	50,000.00	(80,555,174.15)	221,659,711.25	-	-	-	51,113,914.50	-	238,139,908.75	136,354,328.00	(101,785,580.75)	1,084,404,616.55
510	FEDERAL POLYTECHNIC OKO	187,885,561.00	21,609,107.64	165,491,876.70	219,939,483.77	99,557,276.63	159,427,296.35	55,174,500.00	74,252,581.36	88,861,162.61	-	1,072,198,868.06	120,417,276.00	(951,781,592.06)	1,056,023,848.83
511	RADIOGRAPHERS REGISTRATION BOARD	16,644,460.00	5,989,581.22	13,395,497.50	22,291,995.76	1,912,304.00	7,405,000.00	11,776,000.00	1,836,700.00	56,287,520.57	-	137,430,059.05	3,950,354.00	(133,479,705.05)	1,007,633,392.62
512	FEDERAL COLLEGE OF EDUCATION ZARIA	96,058,177.03	52,197,605.44	186,544,307.86	118,927,161.41	196,294,137.48	17,367,287.50	8,272,400.00	7,293,532.50	134,023,944.33	-	811,978,753.55	85,376,993.00	(726,601,760.55)	862,301,097.58
513	HEALTH RECORDS REGISTRATION BOARD	106,579,277.34	4,888,867.24	34,325,824.44	6,084,523.75	7,382,880.80	23,533,059.36	73,135,324.62	4,164,520.00	40,419,026.39	-	300,463,303.94	1,541,580.00	(298,921,723.94)	848,230,913.97
514	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	32,290,423.00	4,973,300.00	35,131,741.69	26,747,867.89	13,213,082.50	19,782,589.98	10,649,200.00	5,005,500.00	5,757,115,158.31	-	5,905,108,863.37	2,216,326,673.00	(3,688,782,190.37)	757,080,156.08
515	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	449,134,563.16	63,574,506.67	27,685,880.00	48,875,850.00	96,437,151.28	51,257,250.38	42,332,636.15	24,523,100.03	60,378,310.57	-	864,199,248.24	568,562,422.00	(295,636,826.24)	724,374,939.46
516	FEDERAL MINISTRY OF EDUCATION - HQTRS	119,359,037.83	42,488,405.72	71,896,190.23	94,393,225.88	15,613,332.50	40,965,790.33	201,000.00	61,228,378.00	112,183,106.59	-	558,278,467.08	866,950,190.00	308,671,722.92	719,456,140.17
517	FEDERAL POLYTECHNIC NEKEDE	124,072,213.45	28,233,334.70	398,344,135.85	152,268,017.02	131,312,708.45	122,959,510.53	438,387,272.50	89,197,839.63	123,283,699.67	-	1,608,058,731.80	84,181,797.00	(1,523,876,934.80)	597,270,401.86
518	FGGC UMUAHIA	13,289,460.00	6,427,736.72	165,503,757.44	12,373,959.00	69,732.00	1,556,676.00	54,771,763.78	4,668,847.00	12,510,526.00	-	271,152,497.94	232,012,910.00	(39,139,587.94)	581,488,828.65
519	FEDERAL POLYTECHNIC ILARO	88,463,427.65	39,497,310.69	281,020,578.94	96,611,125.77	115,629,774.40	40,331,820.10	18,612,075.00	67,143,169.70	91,351,736.07	-	838,661,018.32	62,000,007.00	(776,661,011.32)	566,598,133.05
520	FEDERAL MEDICAL CENTRE, KOGI	47,221,126.00	26,567,886.34	281,415,501.09	50,696,110.67	-	31,542,087.96	7,600,727.39	29,640,322.28	52,827,851.37	-	527,511,615.10	39,646,445.00	(487,865,170.10)	541,364,018.68
521	NIGERIA FOOTBALL FEDERATION	100,853,406.98	7,052,680.00	12,568,100.00	7,348,900.01	6,986,515.00	6,559,000.00	29,374,200.02	8,094,000.00	6,218,503,392.46	-	6,397,340,194.47	905,695,006.00	(5,491,645,188.47)	529,109,373.96
522	FEDERAL POLYTECHNIC NASARAWA	51,488,587.00	34,492,756.45	367,756,892.14	112,556,533.47	182,252,185.47	83,727,114.48	70,309,751.55	25,731,862.00	248,272,141.06	-	1,176,627,623.62	78,565,357.00	(1,098,062,266.62)	484,512,336.93
523	FEDERAL MEDICAL CENTRE, BAYELSA STATE	92,110,480.20	3,910,265.48	114,283,371.32	68,862,960.64	7,187,775.00	27,601,682.80	595,000.00	49,701,298.89	61,804,157.20	-	426,056,991.53	44,147,566.00	(381,909,425.53)	469,032,566.65
524	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	51,454,714.80	41,687,361.09	188,976,894.88	60,409,586.67	1,447,772.11	13,950,886.10	8,460,460.32	43,061,245.00	30,696,088.94	-	440,144,961.91	33,973,413.00	(406,171,548.91)	423,414,061.49
525	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	26,684,500.00	23,813,097.54	180,370,205.71	52,906,473.34	-	21,894,791.05	2,000,000.00	16,341,800.00	64,051,379.56	-	388,064,247.20	33,303,198.00	(354,761,049.20)	401,374,088.69
526	FGGC LEJJA	8,540,040.00	4,509,886.23	119,760,718.00	19,529,050.00	4,066,800.00	1,269,000.00	8,260,000.00	8,539,760.00	18,661,105.00	-	193,136,359.23	159,068,303.00	(34,068,056.23)	358,605,998.25
527	FEDERAL COLLEGE OF EDUCATION GOMBE	32,734,323.25	19,264,738.00	77,691,885.28	15,869,160.00	124,130,931.09	2,365,000.00	2,437,277.00	27,302,240.00	107,547,160.88	-	409,342,525.50	52,192,019.00	(357,150,506.50)	344,182,039.41
528	FEDERAL COLLEGE OF EDUCATION OKENE	41,323,100.00	60,633,055.39	127,618,803.67	84,331,608.29	101,264,922.00	39,310,231.00	107,130,879.59	14,336,155.00	58,279,137.95	-	634,847,895.09	108,596,145.00	(526,251,748.09)	334,951,522.88
529	FGGC ENUGU	8,546,250.00	20,902,747.35	198,051,287.70	16,374,950.34	240,000.00	8,367,462.00	16,316,000.00	11,027,772.75	24,310,779.64	-	304,137,249.78	388,329,735.00	84,192,485.22	321,705,962.54
530	FEDERAL POLYTECHNIC KAURA NAMODA	79,985,760.28	4,341,607.49	41,958,512.56	16,517,738.00	88,033,423.00	22,433,935.00	588,000.00	11,067,183.11	64,117,492.47	-	329,043,651.91	89,768,948.00	(239,274,703.91)	306,478,796.07
531	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,903,062,130.59	35,370,043.30	85,932,880.96	60,625,533.36	26,483,432.05	28,524,580.70	46,581,216.43	17,025,418.00	2,771,739,519.66	-	5,975,344,755.05	737,540,850.00	(5,237,803,905.05)	301,218,474.99
532	FGC OKIGWE	14,486,837.81	21,634,195.00	165,484,431.00	34,569,842.20	2,331,000.00	1,919,090.00	5,178,000.00	17,114,370.00	8,443,554.70	-	269,161,320.71	307,758,740.00	38,597,419.29	297,142,888.75
533	FGC WARRI	8,135,346.15	36,402,282.00	255,528,130.93	93,304,515.00	7,598,480.95	3,537,500.00	-	15,519,887.10	15,227,022.65	-	372,253,164.78	189,601,789.00	(182,651,375.78)	295,293,979.00

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
534	FEDERAL COLLEGE OF EDUCATION KOTANGORA	33,301,597.93	28,387,196.47	92,722,349.96	18,269,992.23	164,033,500.40	30,551,661.00	52,468,404.92	5,778,535.00	64,437,793.00	-	489,951,030.91	54,100,000.00	(435,851,030.91)	289,871,861.05
535	FGC OKPOSI	6,952,472.15	6,157,600.00	117,646,046.00	11,363,680.00	3,922,000.00	3,445,000.00	250,000.00	5,336,999.26	8,001,111.70	-	163,074,909.11	180,912,791.00	17,837,881.89	274,002,426.42
536	FGGC OWERRI	12,450,603.00	11,809,300.00	167,415,589.00	13,639,907.00	84,848,750.00	752,978.00	-	385,000.00	808,872.00	-	292,110,999.00	264,811,169.00	(27,299,830.00)	268,831,215.31
537	FGC PORT HARCOURT	9,600,391.00	3,999,600.00	76,184,279.53	5,743,357.42	1,228,266.00	11,803,800.00	1,646,000.00	4,647,492.42	21,842,600.00	-	136,695,986.37	210,158,655.00	73,462,668.63	247,251,254.54
538	NATIONAL OPEN UNIVERSITY	408,066,717.33	349,902,031.53	2,530,498,511.92	762,331,751.38	601,741,434.23	308,154,659.94	156,442,176.43	354,017,556.89	2,702,708,735.01	-	8,168,863,574.66	419,438,541.00	(7,749,425,033.66)	233,923,798.41
539	FGC ONITSHA	10,818,200.00	4,843,834.00	158,969,878.87	23,359,372.78	7,045,506.08	6,520,089.74	7,599,222.70	20,351,983.75	17,453,191.00	-	256,961,278.92	171,122,994.00	(85,838,284.92)	218,104,462.99
540	FGC IKET NISE	17,893,645.30	4,136,433.05	164,596,589.79	30,486,579.00	7,998,500.00	1,432,240.00	2,496,894.00	5,351,439.00	18,355,794.50	-	252,746,114.64	217,887,302.00	(34,860,812.64)	217,621,617.00
541	FGGC ABULOMA	10,817,209.86	2,258,250.00	94,192,858.91	36,929,136.00	6,500,900.00	5,074,400.00	-	9,035,791.00	12,201,096.00	-	177,009,641.77	166,831,631.00	(10,178,010.77)	199,778,806.60
542	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	45,587,297.65	2,043,963.29	42,063,265.00	13,953,215.00	71,696,930.00	47,349,258.00	1,545,000.00	4,979,207.37	30,815,139.00	-	260,033,275.31	110,020,000.00	(150,013,275.31)	194,562,509.45
543	FGGC BWARI	3,473,600.00	14,753,303.36	128,178,084.06	11,282,640.00	768,500.00	4,601,800.00	37,980,000.00	3,406,995.00	21,116,699.06	-	225,561,821.48	302,406,215.00	76,844,393.52	189,220,659.58
544	NATIONAL POPULATION COMMISSION	70,971,119.13	11,645,355.60	12,092,789.75	36,928,670.50	34,117,110.13	32,503,003.00	5,760,500.00	7,790,000.10	12,132,556.86	94,559,450.00	318,500,555.07	415,073,952.00	96,573,396.93	186,172,065.68
545	FGC KADUNA	1,098,000.00	7,520,000.00	341,503,900.45	15,303,000.00	-	5,180,000.00	-	7,730,000.00	6,945,000.00	-	385,279,900.45	261,005,972.00	(124,273,928.45)	185,117,479.76
546	FSTC AWKA	13,907,014.00	2,998,211.27	150,162,570.85	12,952,185.94	7,898,850.00	358,400.00	2,524,000.00	1,715,775.00	9,678,612.00	-	202,195,619.06	216,950,034.00	14,754,414.94	185,012,783.15
547	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	74,690,812.00	-	99,338,286.02	14,727,971.80	6,165,000.00	1,111,105.00	723,200.00	8,326,495.00	55,008,009.43	-	260,085,879.25	425,000,009.00	164,914,129.75	183,876,685.88
548	FGC KEFFI	9,160,035.00	2,804,350.00	234,838,265.00	30,595,140.00	370,000.00	4,278,740.00	3,176,000.00	2,390,400.00	15,969,561.45	-	303,582,491.45	170,855,976.00	(132,726,515.45)	176,398,932.34
549	FGGC GWANDU	1,582,685.94	2,487,086.79	29,220,025.27	7,969,217.00	390,000.00	2,356,000.00	200,000.00	1,865,000.00	10,306,770.00	-	56,376,985.00	218,055,625.00	161,678,640.00	172,907,200.30
550	FGGC ILORIN	255,712.00	12,434,000.00	111,478,739.02	6,297,833.00	271,576.00	9,797,514.00	3,395,100.00	4,646,541.67	13,773,303.00	-	162,350,318.69	199,727,169.00	37,376,850.31	169,675,345.00
551	FGGC BENIN	7,031,100.00	38,116,921.00	146,325,566.00	9,814,200.00	210,000.00	2,125,000.00	-	2,577,529.50	4,510,900.00	-	210,711,216.50	202,840,575.00	(7,870,641.50)	151,585,462.94
552	FGGC IKOT-OBIO-ITONG	8,477,371.00	977,542.29	97,591,348.82	21,335,586.00	1,205,423.08	2,313,394.00	2,205,678.00	7,779,534.00	7,259,583.00	-	149,145,460.19	154,131,078.00	4,985,617.81	150,873,549.94
553	FGGC IBUSA	8,767,084.25	5,401,572.02	97,541,491.69	5,019,240.00	600,000.00	797,900.00	14,964,365.00	6,423,532.00	7,330,161.65	-	146,845,346.61	156,004,587.00	9,159,240.39	150,733,623.89
554	FGC OHAFIA	8,854,755.00	13,122,983.00	107,678,291.00	5,678,668.00	244,869.00	1,543,793.00	21,667,421.00	1,303,481.00	10,820,930.00	-	170,915,191.00	141,139,310.00	(29,775,881.00)	148,093,433.30
555	FSTC AHOADA	11,300,357.65	1,840,000.00	75,762,221.89	8,519,250.00	324,400.00	300,000.00	-	4,415,000.00	28,897,714.00	-	131,358,943.54	104,421,175.00	(26,937,768.54)	141,566,475.43
556	FGGC ABAJI	4,773,600.00	5,906,653.53	77,884,936.00	7,814,800.00	848,100.00	163,000.00	6,728,000.00	5,670,671.00	17,720,266.02	-	127,510,026.55	182,087,464.00	54,577,437.45	141,352,729.20
557	FGC JOS	11,180,711.57	5,599,942.85	237,693,856.40	16,379,825.00	903,529.00	1,467,700.00	9,406,000.00	6,344,833.16	8,517,767.04	-	297,494,165.02	214,085,911.00	(83,408,254.02)	141,047,670.32
558	FGC IKOT EKPENE	10,613,271.00	13,119,364.72	109,440,743.68	5,735,054.36	57,275.00	1,746,051.00	3,618,319.00	2,208,781.00	125,345,512.14	-	273,884,371.90	160,012,774.00	(113,871,597.90)	139,693,917.44
559	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	72,383,732.35	566,650.00	12,657,625.00	4,155,983.96	4,735,040.00	29,192,189.97	3,816,040.00	44,639,267.50	20,274,668.57	353,917,753.00	546,344,950.37	222,852,800.00	(323,492,150.37)	138,196,482.03
600	FGGC GBOKO	1,185,600.00	6,479,950.00	80,147,887.30	2,518,000.00	100,000.00	1,997,500.00	6,235,900.00	7,680,000.00	13,309,927.70	-	119,654,965.00	175,186,023.00	55,531,058.00	137,235,610.00
601	FGGC CALABAR	23,010,192.20	7,129,188.06	57,203,663.15	14,275,877.89	876,733.30	4,779,131.22	9,614,700.00	6,834,729.74	22,972,466.43	-	146,696,681.99	168,561,929.00	21,865,247.01	132,924,759.91
602	FGC MINNA	12,961,452.00	23,298,400.00	84,078,113.62	17,076,550.00	-	925,000.00	-	5,603,397.00	5,429,471.00	-	149,372,383.62	218,800,850.00	69,428,466.38	131,601,183.00
603	FGC KWALI	1,358,800.00	3,581,233.86	312,323,210.17	24,909,210.00	-	-	9,673,000.00	8,068,500.00	25,345,850.00	-	385,259,804.03	267,092,096.00	(118,167,708.03)	129,174,505.16
604	NATIONAL BOARD FOR TECHNICAL EDUCATION	58,846,446.76	28,502,125.86	17,993,102.42	27,320,843.49	32,803,362.80	55,670,568.33	10,778,455.02	4,629,683.25	236,964,793.29	20,800.00	473,529,181.24	265,817,725.00	(207,711,456.24)	128,179,069.83
605	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,156,382,659.66	76,258,016.09	79,431,015.21	18,206,788.00	86,896,635.71	23,439,859.57	463,269,846.54	48,631,131.00	21,050,610.63	-	1,973,566,562.41	209,330,979.00	(1,764,235,583.41)	128,179,069.83
606	FGC OGOJA	5,033,000.00	20,333,000.00	63,931,579.00	5,392,479.00	367,725.00	5,770,710.00	-	11,149,439.00	13,796,727.19	-	125,774,659.19	132,718,686.00	6,944,026.81	123,133,578.30
607	FTC SHIRORO	540,000.00	9,245,500.00	85,399,503.00	16,039,150.00	-	4,044,340.00	-	74,510.00	15,620,026.00	-	130,963,026.00	205,164,729.00	74,201,703.00	122,656,699.00
608	FGGC LANGTANG	8,271,670.00	4,546,250.00	61,905,102.29	14,457,600.00	-	3,721,940.00	-	11,682,696.00	4,302,300.00	-	108,887,558.29	152,426,266.00	43,538,707.71	118,871,151.30
609	FGGC EZZAMGBO ABAKALIKI	16,113,655.00	5,085,810.00	59,823,483.40	8,645,684.25	-	907,600.00	5,820,000.00	7,574,168.05	8,130,008.74	-	112,100,409.44	176,359,353.00	64,258,943.56	116,178,737.00
610	FGC ZARIA	10,487,007.00	10,504,334.07	51,185,863.00	7,018,050.00	-	4,384,200.00	-	3,081,730.29	20,912,974.05	-	107,574,158.42	199,884,528.00	92,310,369.58	112,229,668.36

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES- GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - GENERAL ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
611	FGC GARKI	583,956.35	8,789,000.00	73,287,029.00	1,080,300.00	352,700.00	4,790,000.00	-	2,559,250.00	3,591,300.00	-	95,043,535.35	208,472,771.00	113,429,235.65	109,415,560.00
612	FGGC JALINGO	4,792,216.00	3,860,033.00	58,277,668.75	6,127,205.75	-	243,180.00	679,300.00	349,100.00	16,443,212.80	-	90,771,916.30	224,759,952.00	133,988,035.70	109,209,438.77
613	FGGC BAKORI	-	6,150,000.00	48,849,717.00	8,468,846.00	916,000.00	2,250,000.00	-	2,912,100.00	820,000.00	-	70,366,663.00	258,331,772.00	187,965,109.00	109,100,086.67
614	FGGC OMU-ARAN	9,953,560.00	9,111,680.00	29,600,151.00	3,260,840.00	254,980.00	-	-	7,869,812.00	17,294,670.00	-	77,145,693.00	116,306,777.00	39,161,084.00	108,046,752.73
615	FTC OTOBI	1,901,171.20	8,614,792.06	72,011,082.00	4,290,191.00	4,358,686.45	2,432,493.82	2,709,000.00	4,794,162.00	3,661,270.63	-	104,772,849.16	152,009,457.00	47,236,607.84	107,476,312.05
617	NATIONAL LIBRARY OF NIGERIA	34,358,002.25	11,368,133.35	8,026,820.37	10,592,766.06	2,672,720.00	16,379,090.00	3,921,400.01	9,188,538.00	20,260,197.72	-	116,767,687.76	227,937,703.00	111,170,015.24	106,975,061.28
618	FGC IKOM	10,726,486.21	3,058,201.60	178,212,422.40	7,704,300.00	-	-	227,005.55	5,151,900.00	2,497,941.25	-	207,578,257.01	171,478,963.00	(36,099,294.01)	102,229,498.22
619	FGC MINJIBIR	10,903,800.00	2,129,311.00	48,347,250.00	11,717,740.00	160,000.00	600,000.00	-	6,992,580.00	1,560,500.00	-	82,411,181.00	179,010,705.00	96,599,524.00	98,109,304.80
620	FEDERAL POLYTECHNIC BIDA	34,081,743.68	96,482,508.90	139,743,772.46	80,821,882.90	203,021,425.63	55,054,293.80	19,979,177.50	37,193,996.77	226,868,360.30	-	893,247,161.94	137,496,530.00	(755,750,631.94)	96,411,439.71
621	FGGC GUSAU	6,478,000.00	3,627,337.00	15,588,854.02	6,020,681.00	1,120,833.31	1,390,000.00	1,109,313.00	3,005,977.62	10,582,666.52	-	48,923,662.47	193,478,335.00	144,554,672.53	94,458,906.23
622	FORESTRY RESEARCH INSTITUTE OF IBADAN	21,843,775.00	2,854,350.00	6,859,676.05	22,168,199.92	4,568,675.40	35,210,700.00	2,630,802.83	4,633,700.00	12,254,157.75	-	113,024,036.95	170,791,532.00	57,767,495.05	94,441,931.38
623	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	92,385,406.88	24,559,613.64	63,843,453.22	9,020,433.58	1,060,000.00	10,323,423.77	3,400,000.00	2,917,738.00	73,698,727.67	166,105,199.99	447,313,996.75	282,233,566.00	(165,080,430.75)	93,194,226.75
624	FGC KANO	7,742,872.00	16,002,721.10	256,252,121.12	10,435,917.67	15,999,275.00	1,601,048.00	218,000.00	7,017,800.00	9,366,540.00	-	324,636,294.89	245,235,366.00	(79,400,928.89)	92,958,330.95
625	UNIVERSITY OF IBADAN	416,199,955.15	784,670,505.50	459,300,781.40	604,623,836.43	109,216,057.16	288,616,841.31	10,898,520.45	87,210,231.49	1,509,567,323.48	-	4,270,304,052.37	172,364,149.00	(4,097,939,903.37)	91,258,918.17
626	YABA COLLEGE OF TECHNOLOGY	216,542,412.52	171,316,678.95	125,585,881.41	115,671,480.82	595,600.00	183,464,070.74	39,318,005.40	47,869,378.00	745,566,145.73	-	1,645,929,653.57	174,967,784.00	(1,470,961,869.57)	90,340,208.13
627	FGGC KABBA	364,000.00	13,886,293.00	52,956,065.57	437,850.00	-	1,004,000.00	173,000.00	6,965,075.00	6,510,814.00	-	82,297,097.57	165,104,793.00	82,807,695.43	89,637,409.47
628	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	33,044,744.39	2,156,352.61	748,535.00	3,178,826.00	3,063,300.00	33,669,247.55	200,000.00	3,423,000.00	3,757,029.90	82,412,223.78	171,653,259.23	160,909,523.00	(10,743,736.23)	89,094,681.31
629	FGC KWAWA	7,522,000.00	3,632,161.88	260,410,294.63	14,406,496.00	88,824.00	3,147,000.00	-	875,000.00	1,440,000.00	-	291,521,776.51	225,458,769.00	(66,063,007.51)	88,907,394.00
630	FEDERAL UNIVERSITYOF BIRNIN KEBBI	14,870,058.58	53,066,439.26	58,386,864.95	46,515,146.28	215,841,376.10	18,385,310.00	5,805,000.00	23,357,871.93	91,315,455.51	-	527,543,522.61	161,286,951.00	(366,256,571.61)	88,696,017.58
631	AHMADU BELLO UNIVERSITY, ZARIA	408,245,806.63	828,808,151.33	907,086,483.79	334,331,027.70	-	17,216,535.87	70,231,700.00	111,758,762.00	430,774,711.62	-	3,108,453,178.94	160,581,979.00	(2,947,871,199.94)	86,819,051.47
632	FEDERAL POLYTECHNIC IDAH	49,222,737.82	9,143,168.56	155,945,853.44	120,622,452.68	134,052,577.92	66,882,479.07	27,259,188.30	78,738,000.00	197,530,501.37	-	839,396,959.16	144,905,265.00	(694,491,694.16)	86,404,599.35
633	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	102,218,342.29	5,586,859.25	11,906,250.00	72,932,329.25	14,457,350.00	80,124,389.92	4,000,000.00	7,690,292.00	129,342,906.40	-	428,258,718.11	160,075,955.00	(268,182,763.11)	86,244,613.48
634	UNIVERSITY OF NIGERIA, NNSUKA	328,792,170.24	515,769,633.37	318,735,864.00	321,802,574.00	293,727,487.47	218,753,319.56	125,669,538.00	331,586,950.00	868,566,939.11	-	3,323,404,475.75	160,349,456.00	(3,163,055,019.75)	84,993,385.71
635	NATIONAL EXAMINATIONS COUNCIL	-	-	-	-	-	-	-	-	-	-	-	159,126,030.00	159,126,030.00	82,885,433.82
636	FSTC DAYI	6,796,294.05	305,000.00	36,083,843.00	2,590,915.37	180,000.00	2,095,534.00	670,000.00	1,454,000.00	420,000.00	-	50,595,586.42	132,319,796.00	81,724,209.58	81,364,012.94
637	FEDERAL POLYTECHNIC EKOWE	19,884,984.01	25,115,345.94	107,051,681.48	24,550,864.70	36,994,086.00	2,580,294.00	54,672,715.14	8,854,961.01	12,934,815.37	-	292,639,747.65	100,868,103.00	(191,771,644.65)	80,747,888.00
638	FEDERAL POLYTECHNIC BONNY	15,682,282.00	6,312,893.25	13,410,111.75	3,175,927.25	4,966,900.00	27,903,820.40	9,484,400.00	336,800.00	9,553,122.59	-	90,826,257.24	151,353,967.00	60,527,709.76	80,373,987.68
639	FGC UGWOLAWO	4,881,880.00	3,658,232.00	13,422,142.40	1,932,094.00	30,968,755.63	5,895,595.00	153,990.00	1,390,700.00	4,613,150.00	-	66,916,539.03	158,312,494.00	91,395,954.97	80,255,323.00
640	UNIVERSITY OF CALABAR	242,254,234.00	103,489,107.97	286,617,339.00	299,541,542.04	71,597,580.00	111,103,905.00	42,864,611.05	193,897,925.91	131,210,790.38	-	1,482,577,035.35	148,797,669.00	(1,333,779,366.35)	79,468,282.48
641	FGGC BIDA	2,730,871.50	6,124,748.36	59,589,083.28	3,152,596.00	126,000.00	643,845.00	12,035,000.00	351,100.00	4,271,045.00	-	89,024,289.14	143,886,629.00	54,862,339.86	78,627,078.81
642	UNIVERSITY OF TECHNOLOGY, OWERRI	113,422,136.06	43,647,152.72	188,018,291.32	105,346,023.96	301,705,601.53	205,306,148.13	193,151,518.17	70,174,143.17	476,033,867.88	-	1,696,804,882.94	145,036,658.00	(1,551,768,224.94)	77,886,181.71
643	FGC SOKOTO	14,104,809.99	8,754,461.68	28,913,711.74	6,259,424.55	3,349,413.77	1,462,908.76	4,436,425.71	2,114,019.88	7,512,504.90	-	76,907,680.98	257,618,756.00	180,711,075.02	77,807,571.14
644	FEDERAL UNIVERSITYOF GUSAU	100,630,079.41	43,067,134.70	45,067,371.36	22,395,934.17	238,998,999.99	19,891,604.46	8,619,657.33	17,238,157.10	47,181,649.96	-	543,090,588.48	142,286,954.00	(400,803,634.48)	76,621,179.75
645	FEDERAL UNIVERSITYOF GASHUA	41,007,787.60	8,791,401.65	16,196,627.66	23,376,696.98	108,421,856.70	2,780,720.00	3,783,000.00	12,128,069.00	27,458,507.10	-	243,944,666.69	142,786,954.00	(101,157,712.69)	76,396,275.94
646	FTC LIYO	5,674,543.00	8,029,672.46	58,412,976.89	4,291,635.68	555,002.56	710,629.96	3,529,104.00	606,366.61	3,455,539.25	19,556,999.80	104,822,470.22	148,775,497.00	43,953,026.78	75,754,350.63
647	FSTC,DOMA	9,012,866.00	821,034.97	21,678,147.00	6,315,450.00	-	341,200.00	-	3,212,600.00	11,309,118.00	-	52,690,415.97	132,897,036.00	80,206,620.03	75,739,597.00
648	FGC ODIKOLOGUNA	11,821,880.00	595,271.08	55,704,850.77	14,273,621.00	40,000.00	494,000.00	3,680,000.00	2,187,800.00	3,285,316.08	-	92,082,738.93	109,799,137.00	17,716,398.07	75,544,998.30
649	FGGC EFON IMNRINGI	8,022,356.24	6,813,670.00	36,472,239.50	6,231,446.20	736,263.28	2,523,600.00	-	4,107,047.53	6,268,475.00	-	71,175,097.55	115,781,831.00	44,606,733.45	75,084,680.38
650	FEDERAL POLYTECHNIC BALI	30,159,566.00	220,000.00	8,547,042.04	15,777,071.58	111,142,353.66	221,120.00	2,855,180.00	43,974,377.00	46,776,999.64	-	259,673,709.92	150,823,121.00	(108,850,588.92)	75,009,762.33
651	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	7,690,800.00	4,784,234.59	29,309,081.72	10,081,250.00	-	1,413,476.00	1,830,190.00	34,102,037.78	18,295,120.00	-	107,446,140.49	34,257,201.00	(73,188,939.49)	74,837,046.19
652	FGC AZARE	9,439,890.00	838,500.00	38,681,450.00	6,248,250.00	380,000.00	1,525,000.00	-	7,622,850.00	6,235,275.00	-	70,971,215.00	170,070,826.00	99,099,611.00	74,211,025.50

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
653	NATIONAL HOSPITAL	26,118,445.36	16,431,459.65	2,712,992,785.71	38,644,665.21	-	76,005,844.67	21,428,940.00	19,463,701.00	5,404,282.00	-	2,916,490,123.60	156,444,164.00	(2,760,045,959.60)	72,691,926.92
654	FGGC BAUCHI	3,036,553.65	1,680,000.00	41,647,138.00	41,647,138.00	2,955,200.00	2,378,000.00	544,000.00	4,612,000.00	3,728,190.00	-	102,178,219.65	258,898,241.00	156,720,021.35	72,643,467.15
655	FEDERAL SCHOOL OF MEDICAL LABORATORY8 JOS	10,521,631.54	1,627,991.85	19,406,893.48	19,883,537.03	-	13,197,593.53	20,611,115.70	385,134.60	2,518,641.25	-	88,102,538.98	107,490,354.00	19,387,815.02	72,399,709.36
656	MASS LITERACY COUNCIL	8,787,399.65	6,905,111.40	75,136,922.85	3,011,450.00	17,224,747.87	10,150,143.99	908,400.00	769,894.00	87,818,512.25	295,151,705.69	505,864,287.70	59,843,673.00	(446,020,614.70)	71,884,084.30
657	FSTC TUNGBO - YENAGOA	3,651,410.00	5,289,080.00	40,760,562.00	6,128,922.00	80,000.00	2,456,650.00	-	7,336,100.00	4,012,510.00	-	69,707,234.00	114,450,825.00	44,743,591.00	71,734,539.26
658	BAYERO UNIVERSITY, KANO	76,732,408.82	404,004,134.56	138,173,262.39	126,713,280.72	817,476,701.43	181,866,639.86	18,761,370.38	127,831,177.71	949,310,586.45	-	2,840,869,572.32	133,563,418.00	(2,707,306,154.32)	69,916,571.35
659	FGGC IBILLO	5,943,550.00	6,515,875.50	61,345,378.93	7,267,156.00	2,292,170.00	3,230,251.09	-	3,558,755.42	3,128,166.92	-	93,281,303.86	89,324,655.00	(3,956,648.86)	69,046,582.00
660	UNIVERSITY OF JOS	271,954,781.20	196,878,644.31	221,477,013.70	687,221,573.16	266,389,502.08	157,532,428.95	108,506,895.03	12,282,924.19	499,703,636.68	-	2,421,947,399.30	129,884,468.00	(2,292,062,931.30)	67,789,144.82
661	FGGC KAZAURE	9,728,440.00	1,734,000.00	26,787,570.00	12,821,390.00	162,400.00	2,207,700.00	-	4,003,300.00	3,133,240.00	-	62,578,040.00	205,710,178.00	143,132,138.00	67,443,058.35
662	UNIVERSITY OF ILORIN	321,975,674.83	523,128,286.35	170,108,673.06	962,684,257.38	55,252,419.88	52,317,683.00	132,621,129.72	20,932,032.23	662,625,582.47	-	2,901,645,688.92	127,757,804.00	(2,173,887,884.92)	67,186,320.11
663	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	71,626,363.60	165,770,235.41	104,996,528.09	61,573,837.60	36,332,318.42	106,046,039.45	21,121,917.37	17,109,417.86	218,703,427.54	-	803,280,085.34	122,248,738.00	(681,031,347.34)	66,532,995.79
664	FGGC, YOLA	51,454,714.80	41,687,361.09	188,976,894.88	60,408,586.67	1,447,772.11	13,950,888.10	8,460,460.32	43,061,245.00	30,696,038.94	-	440,144,961.91	177,465,711.00	(262,679,250.91)	65,706,421.16
665	OBAFEMI AWOLOWO UNIVERSITY	176,610,470.96	572,626,508.32	740,847,321.85	144,010,329.73	11,653,790.52	127,747,527.75	3,617,500.00	35,152,860.06	399,228,951.24	-	2,211,695,260.45	123,248,597.00	(2,088,446,663.45)	63,673,626.90
666	FEDERAL UNIVERSITY WUKARI	166,647,788.79	25,899,544.90	123,068,281.35	49,658,292.05	133,567,358.01	36,601,328.98	26,385,780.33	23,197,620.10	124,482,542.83	-	709,506,337.34	141,491,837.00	(568,014,500.34)	62,916,619.00
667	UNIVERSITY OF BENIN	615,677,768.10	336,035,657.50	285,897,609.49	717,509,324.85	345,510,750.26	352,569,397.19	83,616,965.04	263,521,311.25	557,077,457.75	-	3,557,416,241.44	121,850,101.00	(3,435,566,140.44)	62,757,382.07
668	FGC MAIDUGURI	5,095,000.00	2,376,000.00	240,514,140.00	2,558,100.00	540,000.00	1,132,500.00	2,700,000.00	3,665,000.00	24,989,450.00	-	283,570,190.00	304,193,316.00	20,623,126.00	61,910,382.00
669	FTC JALINGO	700,000.00	4,182,500.00	57,815,310.00	4,865,000.00	-	1,600,000.00	-	2,075,000.00	900,000.00	-	72,137,810.00	177,003,392.00	104,865,582.00	60,134,053.00
670	FTC OTUPKO	19,760,780.00	18,298,600.00	115,833,536.00	13,658,650.00	281,000.00	761,000.00	-	2,181,503.00	8,966,000.00	8,000,000.00	187,741,069.00	132,977,033.00	(54,764,036.00)	58,918,635.00
671	UNIVERSITY OF LAGOS	869,509,371.80	815,349,606.35	2,356,582,899.22	1,951,356,649.62	172,172,296.16	239,307,184.50	51,513,561.20	90,234,238.14	5,216,257,116.67	-	11,762,320,914.66	115,108,767.00	(11,647,212,147.66)	58,633,696.06
672	FEDERAL POLYTECHNIC HUSSAINI ADAMU	20,826,430.00	5,046,750.00	40,196,495.72	4,961,905.00	138,778,674.83	29,232,028.01	1,537,500.00	7,199,600.00	68,525,809.24	-	316,305,192.80	93,270,539.00	(223,034,653.80)	58,591,710.22
673	FGGC NEW BUSA	460,400.00	3,845,600.00	39,053,435.20	1,923,900.00	-	1,357,000.00	152,000.00	1,230,000.00	15,754,501.80	-	63,776,837.00	73,845,052.00	10,068,215.00	58,355,720.98
674	FGGC WUKARI	3,590,000.00	3,015,750.00	45,246,640.00	4,610,000.00	1,852,000.00	923,000.00	2,738,200.00	2,077,750.00	5,394,189.75	-	69,447,529.75	172,896,923.00	103,449,393.25	58,164,307.10
675	FEDERAL COLLEGE OF EDUCATION OBUDU	51,165,893.69	7,119,231.84	63,138,496.55	9,484,305.05	79,053,500.00	20,636,761.69	3,917,740.43	22,288,447.14	206,744,136.53	-	463,548,512.92	106,056,200.00	(357,492,312.92)	58,113,893.61
676	FGC POTISKUM	7,622,100.00	1,987,000.00	17,133,520.00	12,846,510.00	655,300.00	5,233,000.00	375,000.00	1,594,300.00	7,283,170.00	-	54,679,900.00	125,940,927.00	71,261,027.00	57,541,021.00
677	FTC OHANSO	12,732,514.00	4,079,312.58	103,067,643.00	5,574,294.00	1,591.00	1,198,029.00	1,326.00	7,707,639.00	3,444,816.00	-	137,807,164.58	149,264,135.00	11,456,970.42	57,139,503.13
678	UNIVERSITY OF AGRICULTURE, ABEOKUTA	-	321,095.86	-	11,534,800.00	-	-	-	7,623,000.00	-	-	19,478,995.86	108,999,806.00	89,520,810.14	55,436,007.07
679	UNIVERSITY COLLEGE HOSPITAL IBADAN	93,325,607.80	318,003,942.44	1,471,154,843.33	171,440,048.59	46,577,942.00	101,991,745.69	73,233,231.84	106,738,856.75	199,158,934.70	-	2,581,625,153.14	104,701,272.00	(2,476,923,881.14)	55,105,215.00
680	UNIVERSITY OF PORT HARCOURT	196,334,353.98	569,593,480.86	120,274,349.48	617,893,311.22	241,290,624.65	167,846,867.03	104,130,999.55	324,405,678.17	449,801,245.02	-	2,791,570,909.96	106,866,762.00	(2,684,704,147.96)	54,851,865.00
681	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	164,600.00	354,150.98	12,970,906.45	1,572,460.00	-	-	-	-	58,297,356.22	-	73,379,473.65	103,177,173.00	29,797,699.35	53,924,861.07
682	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	23,712,873.55	64,502,696.33	379,281,943.63	56,230,274.11	2,984,324.69	26,334,890.27	3,698,754.00	18,856,375.77	21,600,172.89	-	591,202,305.24	98,422,516.00	(492,779,789.24)	53,403,303.67
683	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	64,167,133.81	93,284,439.86	363,186,922.11	93,880,766.27	99,505,280.40	41,055,646.74	23,652,867.00	80,096,623.47	77,370,287.93	-	936,239,967.59	87,216,093.00	(849,023,874.59)	53,170,366.15
684	FEDERAL UNIVERSITY DUTSE	68,353,842.00	31,750,211.34	101,577,311.59	40,488,896.87	258,975,113.63	17,038,102.55	1,691,504.71	29,583,903.50	169,523,641.07	-	718,982,927.26	104,521,036.00	(614,461,891.26)	53,160,088.02
685	FEDERAL UNIVERSITY LAFIA	5,412,933.00	485,894.53	1,108,000.00	3,204,120.05	5,961,581.01	-	-	584,960.00	93,657,027.00	-	56,414,515.59	103,361,947.00	46,947,431.41	52,905,776.08
686	FEDERAL UNIVERSITY OYE-EKITI	131,612,204.66	34,829,989.79	148,845,351.28	63,989,316.94	760,000.00	28,708,500.00	21,660,400.00	78,093,271.49	232,176,157.91	-	735,675,192.07	103,145,109.00	(632,530,083.07)	52,716,741.67
687	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	431,910,692.43	66,404,923.67	255,511,249.45	511,052,263.74	3,044,488.00	13,122,016.27	58,319,004.67	100,027,335.23	302,954,488.47	-	1,740,346,461.93	103,612,337.00	(1,636,734,124.93)	52,533,029.14
688	LAGOS UNIVERSITY TEACHING HOSPITAL	79,295,715.00	88,345,010.44	145,100,794.02	69,292,886.21	31,154,946.00	75,525,690.35	28,941,740.45	25,854,134.00	286,870,452.27	-	830,381,468.74	100,301,959.00	(730,079,509.74)	52,467,820.55
689	FEDERAL UNIVERSITY KASHERE	86,513,322.25	10,641,951.50	69,129,810.87	51,808,289.32	175,484,584.46	19,950,500.00	50,384,128.53	65,264,155.05	138,228,362.67	-	667,405,104.65	103,135,297.00	(564,269,807.65)	52,340,118.91
690	NATIONAL MATHEMATICAL CENTRE, SHEDA	11,470,740.20	4,098,622.36	9,190,245.76	11,835,022.56	4,995,658.00	3,120,820.44	3,325,890.00	7,324,850.00	24,256,953.86	-	79,618,803.18	125,978,923.00	46,360,119.82	52,168,187.14
691	UNIVERSITY OF CALABAR TEACHING HOSPITAL	142,571,143.00	37,017,434.07	144,561,235.00	75,615,779.00	10,542,310.00	7,925,000.00	12,576,201.00	68,788,712.69	344,353,909.44	-	843,955,724.20	98,863,376.00	(745,092,348.20)	52,073,136.91
692	FEDERAL COLLEGE OF EDUCATION ONDO	32,972,100.50	92,174,156.32	31,217,244.73	46,019,746.94	167,874,275.92	107,918,945.98	7,569,190.00	46,227,965.38	225,972,469.78	-	757,946,094.95	97,948,596.00	(659,997,498.95)	52,047,746.81

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
693	UNIVERSITY OF UYO	211,918,209.28	186,675,453.76	246,171,927.94	199,446,220.70	49,683,604.08	188,014,161.72	46,732,607.88	201,622,734.27	574,202,748.24	-	1,904,467,667.87	102,354,973.00	(1,802,112,694.87)	51,739,155.03
694	FEDERAL POLYTECHNIC ADO-EKITI	25,425,204.15	63,668,308.23	76,308,284.72	32,271,060.18	74,109,719.02	119,318,571.17	26,552,283.07	23,022,479.40	106,014,618.71	-	546,690,528.65	99,266,863.00	(447,423,665.65)	51,702,720.85
695	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	117,835,193.45	32,001,566.68	29,526,435.38	33,174,397.49	117,286,411.63	52,851,163.00	460,000.00	21,603,551.76	126,138,344.92	-	530,877,064.31	101,010,574.00	(429,866,490.31)	51,679,533.15
696	FEDERAL UNIVERSITY LOKOJA	77,387,141.72	25,532,022.78	37,400,593.95	16,332,643.59	-	11,364,513.40	27,716,287.25	1,895,447.00	49,484,893.12	-	247,113,542.81	129,599,481.00	(117,514,061.81)	51,534,908.01
697	FEDERAL UNIVERSITY NDUFU ALIKE IKWO	124,952,406.61	374,773,072.93	97,884,395.40	42,843,732.74	103,379,736.16	8,176,390.00	1,952,268.96	63,010,800.56	158,908,664.94	-	975,881,468.32	102,021,237.00	(873,860,231.32)	50,619,849.63
698	NOMADIC EDUCATION COMMISSION	20,317,309.65	2,292,435.80	4,235,890.00	3,601,117.76	916,650.00	12,421,149.62	1,370,000.00	45,000.00	10,195,577.80	-	55,395,130.63	95,527,332.00	40,132,201.37	49,537,538.13
699	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	15,586,435.00	2,736,713.44	46,771,992.45	5,700,310.00	-	1,356,000.00	1,198,125.00	5,563,800.00	9,410,728.25	-	88,324,104.14	47,625,228.00	(40,698,876.14)	49,060,087.63
700	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	107,749,753.13	38,249,010.20	208,347,173.16	79,550,461.27	588,992.00	8,611,581.06	5,628,830.00	155,469,555.35	652,196,996.70	-	1,256,392,352.87	97,946,535.00	(1,158,445,817.87)	49,026,987.37
701	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	3,426,207.40	10,319,070.69	13,373,796.00	4,299,950.00	10,209,500.00	6,750,428.90	-	11,384,900.00	848,000.00	-	60,611,852.99	116,753,313.00	56,141,460.01	48,902,721.95
702	USMAN DAN FODIO UNIVERSITY, SOKOTO	305,769,360.34	171,228,691.77	214,361,846.22	121,086,781.30	49,297,684.75	21,341,179.66	9,498,572.38	113,154,275.60	168,813,073.17	-	1,174,551,465.19	96,545,200.00	(1,078,006,265.19)	47,978,800.40
703	FEDERAL COLLEGE OF EDUCATION OYO	146,459,045.60	23,166,561.19	134,191,340.97	65,545,773.89	1,357,990.00	58,269,623.38	113,059,021.50	11,190,960.00	139,964,073.30	-	693,204,389.83	91,707,872.00	(601,496,517.83)	47,884,671.14
704	FEDERAL POLYTECHNIC MUBI	175,202,212.46	13,070,196.93	139,553,487.00	79,109,437.00	132,149,714.60	53,721,370.00	18,653,680.00	45,237,350.00	124,801,086.35	-	781,498,534.34	88,199,476.00	(693,299,058.34)	47,053,362.47
705	FEDERAL POLYTECHNIC UWANA-AFIKPO	115,120,129.59	1,268,048.68	121,196,333.77	37,539,601.25	41,122,950.00	71,398,975.00	5,925,000.00	85,403,489.49	116,087,256.64	-	597,011,784.42	87,348,646.00	(509,663,138.42)	47,011,017.78
706	FEDERAL COLLEGE OF EDUCATION PANKSHIN	42,386,653.79	8,058,234.28	65,067,795.66	33,410,321.00	979,350.00	25,913,150.00	3,303,040.00	13,272,985.25	60,362,098.02	-	252,753,628.00	89,960,277.00	(162,793,351.00)	46,949,071.54
707	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	405,152,870.68	12,086,093.26	499,889,290.82	24,233,926.63	16,300,033.34	101,813,104.56	4,232,410.00	17,581,867.60	83,624,273.35	-	1,164,913,870.24	91,247,626.00	(1,073,666,244.24)	46,690,306.12
708	FEDERAL POLYTECHNIC GWANDU	10,241,702.31	9,426,129.13	5,018,150.00	2,976,530.00	-	1,692,200.00	6,985,000.00	8,527,468.50	5,893,758.54	-	50,760,938.48	84,175,180.00	33,414,241.52	45,428,535.30
709	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	49,273,149.00	176,462,371.07	253,522,209.74	110,264,974.07	71,080,585.33	54,349,763.00	49,112,721.19	55,503,035.00	101,150,474.00	-	920,717,282.40	64,109,143.00	(856,608,139.40)	45,418,056.60
710	FEDERAL UNIVERSITY OTUOKE	115,365,753.54	15,330,786.05	62,177,615.07	126,436,103.53	170,423,150.50	46,068,255.40	7,480,293.48	37,190,889.43	486,477,231.29	-	1,066,950,078.29	98,572,504.00	(968,377,574.29)	45,338,034.36
711	FEDERAL POLYTECHNIC OFFA	128,579,903.44	22,862,649.06	220,150,420.99	101,685,771.88	149,529,833.63	94,886,841.82	36,746,984.87	36,485,326.72	276,676,858.74	-	1,067,604,591.15	84,308,290.00	(983,296,301.15)	45,198,249.17
712	NIGERIA INSTITUTE FOR SPORTS (NIS)	14,783,445.45	9,091,057.55	11,708,007.35	5,970,000.00	6,570,400.00	7,113,200.00	1,344,480.00	5,563,550.00	32,736,969.69	-	94,876,110.04	76,129,500.00	(18,746,610.04)	44,554,175.37
713	FGC GANYE	5,627,940.00	876,800.00	20,082,520.00	4,000,080.00	2,011,500.00	952,900.00	-	1,627,796.00	7,942,500.72	-	43,122,036.72	144,788,402.00	101,666,365.28	44,409,822.00
714	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	73,835,400.53	21,339,550.86	445,731,987.82	18,008,774.27	2,338,094.00	17,654,282.00	4,668,775.00	9,786,900.00	192,819,846.36	-	786,178,610.84	67,203,564.00	(718,975,046.84)	44,017,712.06
715	FEDERAL UNIVERSITY DUTSIN-MA	101,299,114.30	9,257,163.84	78,351,376.18	22,198,313.33	-	23,193,907.89	777,476.48	47,413,903.04	67,173,569.51	-	349,664,824.57	102,754,672.00	(246,910,152.57)	42,892,013.51
716	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	24,964,776.44	15,585,187.61	11,932,790.10	6,513,189.55	5,813,128.04	60,629,992.67	2,595,899.90	4,802,190.00	18,466,802.79	-	151,303,957.10	200,000,000.00	48,696,042.90	42,532,923.20
717	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	270,427,420.59	45,659,602.46	640,189,167.10	42,672,609.90	489,424.00	152,950,653.87	8,619,100.93	13,495,849.06	48,758,996.79	-	1,221,262,824.70	76,711,932.00	(1,144,550,892.70)	42,164,638.13
718	FEDERAL COLLEGE OF EDUCATION ASABA	25,513,397.00	41,474,029.82	13,816,290.00	123,333,568.10	208,465,085.88	11,735,763.91	9,155,763.89	6,015,825.00	32,883,311.00	-	467,393,034.60	77,935,550.00	(389,457,484.60)	41,434,219.56
719	JOS UNIVERSITY TEACHING HOSPITAL	11,899,603.80	72,110,519.82	198,496,939.27	19,085,768.30	29,300,609.00	5,416,557.65	6,267,010.77	25,807,911.97	669,069,033.56	-	1,037,453,954.14	66,253,910.00	(971,200,044.14)	40,955,882.25
720	FEDERAL POLYTECHNIC BAUCHI	12,702,237.60	14,696,414.23	61,546,393.69	11,890,787.23	154,451,795.02	47,981,219.12	8,387,674.60	23,785,077.50	96,761,971.83	-	432,143,570.82	86,276,379.00	(345,867,191.82)	40,575,564.88
721	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	24,146,035.54	4,388,638.44	8,923,466.15	7,462,635.79	3,081,700.00	2,117,140.21	2,751,900.00	7,021,208.60	49,590,302.18	-	109,483,026.91	100,000,000.00	(9,483,026.91)	40,263,461.01
722	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	20,547,546.55	6,257,255.00	6,811,196.03	10,756,414.18	4,180,000.00	23,329,218.54	3,814,000.00	12,099,321.42	31,374,806.97	-	121,169,758.64	64,739,100.00	(56,430,658.64)	39,761,490.75
723	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	100,662,086.44	41,835,044.80	311,484,949.25	213,657,056.85	2,120,000.00	100,987,035.00	25,179,600.00	258,977,286.59	716,874,708.12	-	1,771,777,767.09	64,505,000.00	(1,707,272,767.09)	39,467,790.45
724	AMINU KANO UNIVERSITY TEACHING HOSPITAL	44,032,063.22	221,620,053.46	1,516,734,746.06	87,873,689.03	26,626,280.77	196,400,841.56	7,541,326.46	79,493,255.12	89,181,150.38	-	2,269,705,406.06	273,838,480.00	(1,995,866,926.06)	39,232,357.88
725	TEACHERS REGISTRATION COUNCIL OF NIGERIA	103,133,149.75	11,891,571.51	77,262,415.66	23,931,581.20	3,857,480.00	12,444,504.56	-	15,562,695.00	71,106,565.21	-	319,189,962.89	75,340,962.00	(243,849,000.89)	39,102,672.91
726	FEDERAL COLLEGE OF FORESTRY IBADAN	4,764,330.00	2,264,280.00	11,212,375.00	16,068,530.00	-	10,113,400.00	1,192,500.00	10,528,539.73	11,859,255.00	-	68,003,209.73	70,000,000.00	1,996,790.27	38,702,327.72
727	NATIONAL CENTER FOR WOMEN DEVELOPMENT	13,665,999.10	2,702,590.63	16,303,145.13	19,036,941.27	16,121,200.00	9,589,839.66	5,953,165.36	20,922,952.28	22,764,616.27	-	127,060,449.70	74,999,992.00	(52,060,457.70)	38,420,810.82
728	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	98,773,584.97	195,956,065.76	465,919,194.10	129,559,941.42	270,311,932.92	50,464,796.17	5,854,800.00	18,001,660.14	198,629,634.96	-	1,433,471,610.44	78,704,778.00	(1,354,766,832.44)	38,017,349.11
729	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	6,303,500.00	4,316,874.00	8,155,001.06	7,765,515.01	1,097,880.00	2,459,200.00	4,163,906.00	3,236,539.10	6,984,144.00	-	44,482,619.17	62,269,640.00	17,787,020.83	37,750,165.98
730	FEDERAL COLLEGE OF EDUCATION KANO	3,520,150.00	14,563,759.29	184,746,930.37	88,642,486.99	196,127,019.22	17,794,938.11	348,500.00	29,768,651.83	55,089,462.62	-	590,573,918.43	73,120,100.00	(517,453,818.43)	37,702,938.84
731	FEDERAL COLLEGE OF EDUCATION UMUNZE	106,311,020.55	4,505,322.90	47,934,826.79	95,561,855.97	185,552,810.10	9,630,897.34	14,975,028.25	23,424,987.90	131,514,839.05	-	619,411,588.85	71,843,447.00	(547,568,141.85)	37,075,069.26
732	FGGC KEANA	1,024,000.00	130,400.00	25,049,750.00	1,999,700.00	3,348,500.00	-	208,000.00	4,511,315.00	5,667,650.00	-	41,939,315.00	62,135,073.00	20,195,758.00	36,842,480.00

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
733	UNIVERSITY OF BENIN TEACHING HOSPITAL	311,330,719.03	152,219,742.09	544,829,905.00	752,680,595.27	114,388,142.33	412,450,784.15	26,184,268.00	162,049,367.00	218,354,453.88	-	2,894,487,886.75	54,204,869.00	(2,640,283,017.75)	36,054,827.00
734	FEDERAL COLLEGE OF FORESTRY JOS	14,187,010.00	10,476,194.73	29,630,135.00	20,205,843.89	-	24,854,650.38	11,993,568.23	6,099,294.30	8,838,316.45	-	126,285,012.98	62,000,000.00	(64,285,012.98)	35,634,871.55
735	UNIVERSITY OF ABUJA TEACHING HOSPITAL GWAGWALADA	11,431,057.00	60,437,700.35	659,267,843.00	11,365,265.11	17,150,290.00	2,099,250.00	11,876,006.00	94,176,430.00	248,241,724.14	-	1,116,045,565.60	72,739,081.00	(1,043,306,484.60)	34,677,472.00
736	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL NNEWI	83,110,088.91	29,703,690.02	689,582,395.31	95,863,478.15	33,630,335.00	119,604,237.77	5,142,284.76	79,630,828.57	28,278,133.06	-	1,164,345,389.55	54,303,506.00	(1,110,041,883.55)	34,425,379.98
737	UNIVERSITY OF ILORIN TEACHING HOSPITAL ILORIN	-	43,795,612.51	693,596,113.51	147,817,339.41	43,845,665.00	191,745,982.46	11,939,472.99	104,529,214.90	100,954,982.68	-	1,338,224,383.46	54,885,939.00	(1,283,338,444.46)	34,014,900.30
738	UNIVERSITY OF ABUJA	108,721,405.89	121,085,649.27	312,657,819.22	267,432,785.61	280,757,008.67	140,937,618.87	82,917,109.86	273,675,280.00	477,821,801.06	-	2,006,006,478.45	92,262,219.00	(1,913,744,259.45)	33,708,899.54
739	FEDERAL POLYTECHNIC EDE	68,746,974.40	23,121,662.04	25,764,045.87	131,898,522.97	50,947,763.39	24,048,510.00	21,792,886.14	40,212,792.16	181,764,380.51	-	518,297,477.48	63,474,791.00	(454,732,686.48)	33,592,266.67
740	UNIVERSITY OF UYO TEACHING HOSPITAL	97,582,456.78	6,529,873.50	187,796,088.82	37,787,776.00	2,489,000.00	45,465,060.00	15,782,446.95	91,230,640.93	180,901,158.07	-	665,564,521.05	45,397,449.00	(620,167,072.05)	33,259,577.50
741	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	4,610,910.00	14,190,213.00	4,910,556.00	12,369,896.03	-	1,367,207.80	2,248,972.16	23,068,217.00	204,108,078.11	-	266,874,050.10	61,669,021.00	(205,205,029.10)	32,879,767.21
742	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	87,884,826.23	24,048,309.56	55,510,198.24	32,801,391.33	120,412,000.00	72,684,001.08	19,685,019.74	26,451,177.75	202,271,000.91	-	641,747,924.84	63,719,740.00	(578,028,184.84)	32,806,102.47
743	FGC, BILURI	5,677,950.00	3,061,858.48	14,467,150.00	5,988,390.00	-	825,900.00	-	1,910,200.00	2,946,320.00	-	34,877,768.48	181,683,472.00	146,805,703.52	32,713,108.92
744	FEDERAL COLLEGE OF EDUCATION GUSAU	40,785,389.90	16,097,103.59	9,598,658.36	12,616,286.84	144,937,786.91	11,980,742.51	4,932,979.17	1,231,600.00	99,342,893.86	-	341,523,441.14	63,045,901.00	(278,477,540.14)	32,587,952.26
745	FEDERAL COLLEGE OF EDUCATION OMUKU	36,034,862.50	4,531,000.00	146,311,828.50	8,148,700.00	141,338,917.45	9,611,000.00	2,468,510.00	5,571,700.00	37,258,268.00	-	391,274,786.85	61,031,550.00	(330,243,236.85)	32,347,739.13
746	GASHAKA GUMTI NATIONAL PARK	3,748,945.58	310,000.00	6,170,940.00	8,445,760.00	1,135,780.00	10,800.00	1,232,500.00	4,967,080.00	3,184,108.32	-	29,205,913.50	50,105,537.00	20,899,623.10	32,124,043.16
747	UNIVERSITY OF AGRICULTURE, MAKURDI	-	4,667,925.57	3,118,000.00	4,427,000.00	-	-	-	-	507,956.99	-	12,720,882.56	68,694,323.00	55,973,440.44	32,098,133.91
748	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	5,920,350.00	546,000.00	2,527,560.14	1,556,482.59	-	-	-	65,800.00	29,127,800.10	-	39,745,992.83	70,809,060.00	31,063,067.17	31,968,534.21
749	FGGC GUMI TAMBAWAL	6,230,447.94	4,363,780.67	22,651,233.18	4,218,645.67	735,166.00	1,373,333.33	-	3,786,466.56	3,008,874.86	-	46,367,948.21	193,425,590.00	147,057,641.79	31,930,692.08
750	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	11,561,500.00	5,527,000.00	6,633,425.00	21,046,076.50	4,305,440.00	7,857,500.00	1,467,000.08	6,578,300.00	7,441,327.55	-	72,417,569.13	60,000,001.00	(12,417,568.13)	31,909,625.70
751	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	111,949,263.70	141,898,866.83	206,745,802.00	141,104,810.43	5,350,000.00	290,981,810.06	2,265,760.00	74,250,986.73	462,011,545.01	-	1,436,558,794.83	78,389,074.00	(1,368,169,720.83)	31,718,129.79
752	FTC ZURU	609,200.00	1,880,000.00	15,784,500.00	2,132,500.00	490,000.00	645,000.00	-	678,200.00	11,181,600.00	-	33,601,000.00	165,535,414.00	131,934,414.00	31,711,167.56
753	KAINJI NATIONAL PARK	1,927,240.00	827,979.96	6,160,280.00	10,424,710.00	1,238,138.00	167,500.00	1,083,380.01	6,973,445.00	1,917,550.00	-	30,720,222.97	53,198,837.00	22,478,614.03	31,238,337.34
754	OYO NATIONAL PARK	6,446,461.67	333,900.70	2,043,210.00	10,459,717.00	444,200.00	121,970.00	438,825.01	5,612,700.00	6,469,333.20	-	32,370,317.58	50,590,121.00	18,219,803.43	31,195,222.11
755	FEDERAL MEDICAL CENTRE, ASABA	89,251,565.45	50,419,009.64	419,154,434.95	96,166,485.08	13,078,884.72	73,687,632.74	9,309,747.00	97,746,700.00	47,601,444.47	-	896,415,904.05	33,102,494.00	(863,313,410.05)	30,747,645.00
756	FGGC ANKA	254,802.60	5,149,215.04	26,294,477.80	3,423,009.88	341,302.64	1,062,331.34	646,980.42	3,300,091.12	1,960,131.62	-	42,432,342.46	215,023,738.00	172,591,395.54	30,567,060.79
757	FEDERAL MEDICAL CENTRE, UMUAHIA	107,221,185.00	66,631,900.00	66,159,210.00	67,416,863.00	-	33,069,580.00	35,609,848.00	31,220,780.56	181,029,028.00	-	588,358,394.56	40,151,626.00	(548,206,768.56)	30,357,928.44
758	NATIONAL PARK HEADQUARTERS	7,847,200.00	3,842,255.28	2,187,225.00	5,779,949.99	840,000.00	250,000.00	909,300.00	5,459,300.00	9,939,184.18	-	37,054,414.45	54,447,671.00	17,393,256.55	30,319,224.17
759	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	37,953,002.08	38,232,374.96	46,242,512.36	14,531,186.71	47,370,800.00	49,853,911.13	11,330,159.47	4,466,300.00	57,873,670.33	-	307,853,917.04	61,628,282.00	(246,225,635.04)	29,856,664.83
760	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	10,785,603.00	8,362,510.50	8,200,317.50	5,653,336.90	6,343,313.47	9,094,028.23	432,000.00	5,153,617.00	9,722,100.00	-	63,746,826.60	40,565,491.00	(23,181,335.60)	29,661,891.25
761	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	16,597,619.86	4,359,596.49	5,187,003.94	3,181,836.63	5,504,581.22	1,336,700.00	1,716,400.00	1,305,309.00	29,457,685.33	-	68,647,702.47	50,070,000.00	(18,577,702.47)	29,134,502.82
762	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	13,634,603.00	2,253,704.29	14,765,657.95	15,962,580.00	1,165,000.00	5,830,500.01	1,765,000.00	772,750.00	24,342,885.00	27,192,363.02	107,585,043.27	200,000,000.00	92,414,956.73	29,105,601.48
763	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	550,000.00	-	100,000.00	120,000.00	-	-	-	152,000.00	-	19,305,457.50	20,227,457.50	1,647,534.00	(18,579,923.50)	29,105,601.48
764	FEDERAL MEDICAL CENTRE, MAKURDI	62,366,145.00	17,798,905.94	132,152,111.00	20,130,958.80	2,393,160.00	10,794,674.25	10,868,024.54	22,749,591.68	602,776,780.00	-	881,940,350.71	30,081,103.00	(851,859,247.71)	28,941,112.85
765	FEDERAL COLLEGE OF EDUCATION AKOKA	42,299,769.00	53,054,152.97	45,831,457.66	22,842,756.86	22,432,029.00	4,710,316.05	19,993,880.00	23,872,682.50	143,650,515.43	-	378,687,559.47	54,980,730.00	(323,706,829.47)	28,900,106.20
766	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	88,463,427.65	39,497,310.69	281,020,578.94	96,611,125.77	115,629,774.40	40,381,820.10	18,612,075.00	67,143,169.70	91,351,736.07	-	838,661,018.32	40,673,518.00	(797,987,500.32)	28,759,966.00
767	SULEJA ACADEMY	8,499,477.00	500,000.00	23,886,316.00	12,726,559.00	-	7,991,840.00	-	2,723,425.00	1,053,950.00	-	57,381,567.00	283,402,231.00	226,020,664.00	28,406,953.85
768	FEDERAL MEDICAL CENTRE, NASARAWA STATE	2,400,000.00	-	321,304,218.07	459,440.00	2,519,623.80	315,000.00	7,196,617.95	28,225,290.32	9,265,965.00	-	371,686,155.14	49,148,033.00	(322,538,122.14)	28,374,878.50
769	FEDERAL POLYTECHNIC DAMATURU	13,160,875.00	13,496,255.99	91,644,878.00	14,194,384.00	98,726,025.00	1,101,000.00	8,386,231.00	6,046,209.99	31,860,578.95	-	278,616,437.93	53,374,187.00	(225,242,250.93)	28,270,263.69
770	CROSS RIVER NATIONAL PARK	5,012,983.65	847,365.09	4,726,700.00	5,636,850.00	1,886,800.00	420,000.00	-	4,569,990.00	6,495,120.00	-	29,595,808.74	50,563,970.00	20,968,161.26	28,180,520.58
771	FEDERAL MEDICAL CENTRE, OWO	5,189,129.50	14,447,108.90	132,816,094.40	15,215,146.29	-	23,629,469.14	13,764,225.00	24,715,857.48	37,731,768.27	-	267,508,798.98	46,789,361.00	(220,719,437.98)	28,127,878.00
772	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	9,516,553.00	11,895,609.32	129,340,521.91	23,519,188.97	88,881,730.00	10,031,330.37	3,083,565.00	4,281,140.00	37,228,284.13	-	317,777,922.70	51,948,248.00	(265,829,674.70)	27,334,123.65
773	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	46,454,345.00	11,950,470.47	118,274,038.68	7,941,445.54	5,350,800.00	20,011,400.51	12,525,950.55	11,409,819.87	33,500,819.96	-	267,419,090.58	48,057,943.00	(219,361,147.58)	26,448,720.27
774	NURSE TUTOR TRAINNING KADUNA	258,000.00	70,100.00	144,800.00	269,600.00	-	29,850.00	-	236,500.00	108,000.00	-	1,116,850.00	2,034,656.00	917,806.00	26,429,172.00
775	EDERAL POLYTECHNIC AUCHI	41,440,535.00	77,004,764.03	267,514,894.57	256,348,143.82	116,817,590.00	41,036,760.00	31,556,834.00	84,374,505.50	312,278,550.31	-	1,228,372,577.23	119,154,675.00	(1,109,217,902.23)	25,944,783.44
776	ARABIC LANGUAGE VILLAGE BORNO	1,328,930.00	594,000.00	670,200.00	299,500.00	569,000.00	415,000.00	-	155,000.00	235,000.00	-	4,266,630.00	58,053,567.00	53,786,937.00	25,889,915.00

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
777	FEDERAL COLLEGE OF EDUCATION BICHI	59,443,579.30	10,729,195.60	37,686,089.20	17,321,405.70	191,761,553.75	16,686,598.51	16,953,655.00	19,673,866.00	142,196,658.94	-	512,452,602.00	59,135,101.00	(453,317,501.00)	25,614,424.66
778	F.S.C. SOKOTO	4,438,273.49	3,873,104.97	26,630,126.46	5,677,127.32	232,881.60	412,164.32	414,012.34	2,817,661.10	2,757,844.08	-	47,253,195.68	161,865,784.00	114,612,588.32	25,094,236.68
779	CHAD BASIN NATIONAL PARK	3,273,000.00	1,033,180.00	2,442,300.00	6,998,350.00	1,912,380.00	117,000.00	625,500.00	5,076,250.00	2,543,661.38	-	24,021,621.38	40,539,138.00	16,517,516.62	25,009,695.54
770	FEDERAL SPECIALIST HOSPITAL, IRRUA	53,205,933.62	54,319,737.53	232,950,694.70	33,722,945.03	14,518,815.58	61,814,714.18	36,826,780.38	69,730,964.03	253,888,521.26	-	810,979,106.31	45,209,154.00	(765,769,952.31)	24,632,355.79
771	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	26,012,310.00	49,623,755.44	394,912,223.28	24,316,979.46	10,436,070.00	20,222,690.07	2,213,548.41	17,178,090.01	31,991,110.19	-	576,908,776.86	42,050,113.00	(534,858,663.86)	24,496,092.37
772	FORESTRY MECHANISATION COLLEGE AFAKA	1,576,645.89	6,101,645.43	15,511,658.45	10,612,939.00	-	10,489,147.94	1,216,040.00	3,261,562.50	3,249,915.00	-	52,219,554.21	47,999,998.00	(4,219,556.21)	24,334,251.70
773	NATIONAL EAR CARE CENTRE KADUNA	19,249,349.46	6,918,164.00	56,983,846.60	18,380,147.24	7,933,990.00	19,373,714.00	1,891,379.50	12,634,540.00	11,332,229.80	8,861,290.00	163,558,650.60	134,515,544.00	(29,043,106.60)	24,000,991.91
774	KAMUKU NATIONAL PARK	2,230,920.00	1,104,425.37	2,223,900.00	7,104,425.00	763,600.00	164,750.00	380,000.00	5,361,670.00	3,054,800.00	-	22,388,490.37	38,796,289.00	16,407,798.63	23,830,245.11
775	FEDERAL COLLEGE OF EDUCATION POTISKUM	48,482,249.50	31,463,372.60	42,451,441.30	16,001,216.50	5,669,050.00	6,010,400.00	5,850,500.00	13,176,571.20	51,468,286.80	-	220,573,087.90	56,980,577.00	(163,592,510.90)	23,612,653.76
776	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	62,387,406.92	24,886,197.40	301,402,203.57	79,835,349.27	233,000.00	38,621,907.20	618,480.00	40,888,047.67	40,531,575.87	-	589,404,167.90	135,574,618.00	(453,829,549.90)	23,585,123.14
777	FEDERAL MEDICAL CENTRE, ABAKALIKI	-	-	-	-	-	-	-	-	-	-	-	53,211,177.00	53,211,177.00	23,262,429.05
778	FGGC BAJOGA	4,170,400.00	1,223,199.00	6,063,300.00	2,478,200.00	280,000.00	588,900.00	-	1,209,400.00	3,354,824.00	-	19,368,223.00	56,063,648.00	36,695,425.00	23,146,731.00
779	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	-	-	-	-	-	-	-	-	-	-	-	35,294,573.00	35,294,573.00	21,535,138.73
780	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	4,868,515.00	2,245,500.00	736,600.00	6,689,390.00	1,048,940.00	1,900,000.00	5,078,370.00	6,488,840.00	2,680,968.04	-	31,737,123.04	54,975,140.00	23,238,016.96	21,204,090.00
781	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	2,905,110.00	2,304,100.00	5,458,149.00	-	1,098,970.00	2,442,738.00	-	4,198,549.94	1,606,850.00	-	20,014,466.94	36,182,987.00	16,168,520.06	21,176,358.40
782	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	3,579,640.00	-	10,000.00	1,654,113.42	1,527,500.00	-	-	341,000.00	346,800.00	-	7,459,053.42	33,585,475.00	26,076,421.58	21,030,746.59
783	NURSE TUTOR PROGRAMME AKOKA LAGOS	863,343.51	90,000.00	176,000.00	93,800.00	-	-	-	-	-	-	1,223,143.51	2,105,001.00	881,857.49	21,000,173.66
784	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	11,145,628.50	10,725,024.92	67,502,219.87	17,765,703.25	8,318,013.50	38,553,865.34	730,000.00	56,100,021.74	25,668,332.55	-	236,508,809.67	33,414,568.00	(203,094,241.67)	20,657,136.30
785	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	41,695,555.50	22,266,491.50	248,340,915.15	32,494,093.00	8,256,659.00	65,014,682.34	10,278,639.04	36,734,960.00	21,825,614.19	-	486,909,609.72	38,749,029.00	(448,160,580.72)	20,440,105.34
786	FEDERAL COLLEGE OF EDUCATION KATSINA	32,075,557.00	46,752,700.32	115,853,982.72	32,496,616.13	41,480,089.00	47,120,800.00	12,373,432.01	7,134,398.00	106,039,999.00	-	441,327,514.18	54,442,236.00	(386,885,278.18)	20,195,925.29
787	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	7,119,781.00	3,322,291.19	9,426,844.16	2,465,670.00	220,000.00	-	100,000.01	2,690,742.87	6,149,991.64	-	31,495,320.87	33,182,987.00	1,687,666.13	19,782,289.83
788	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	8,632,350.00	2,515,350.00	2,120,567.00	4,445,493.00	-	-	898,400.00	3,735,300.00	3,668,420.00	-	26,015,880.00	45,999,976.00	19,984,096.00	19,770,677.20
789	OKUMU NATIONAL PARK	3,563,451.88	588,700.00	2,523,810.00	5,471,840.00	907,100.00	105,000.00	352,000.00	4,089,930.00	3,042,561.19	-	20,644,393.07	33,847,716.00	13,203,322.93	19,737,543.00
790	FEDERAL MEDICAL CENTRES, IDO-EKITI	-	-	-	-	-	-	-	-	-	-	-	31,539,862.00	31,539,862.00	19,666,645.00
791	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,005,675.32	1,453,450.00	3,882,707.95	2,926,857.95	888,000.00	2,878,529.34	3,209,270.00	2,020,000.00	9,945,112.42	-	29,209,602.98	37,482,081.00	8,272,478.02	19,644,721.42
792	FEDERAL POLYTECHNIC UKANA	2,713,796.02	2,033,720.00	5,609,894.04	4,583,615.28	421,250.00	5,289,900.00	1,812,691.81	3,516,098.52	3,493,302.00	-	29,474,267.67	37,482,083.00	8,007,815.33	19,418,799.51
793	NATIONAL EYE CENTRE KADUNA	19,249,349.46	6,918,164.00	56,983,846.60	18,380,147.24	7,933,990.00	19,373,714.00	1,891,379.50	12,634,540.00	11,332,229.80	8,861,290.00	163,558,650.60	41,483,853.00	(122,074,797.60)	18,645,422.11
794	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	497,622.00	-	-	90,200.00	201,078.00	-	-	-	-	-	788,900.00	1,356,810.00	567,910.00	18,615,573.51
795	FEDERAL MEDICAL CENTRE, BIDA	21,539,500.91	34,446,404.12	142,926,214.78	19,310,313.22	2,945,800.00	42,324,997.49	944,000.00	41,126,853.17	19,740,551.32	98,743,428.08	424,048,063.09	64,003,894.00	(360,044,169.09)	18,579,607.24
796	FGGC OYO	21,285,833.68	3,275,020.53	101,501,992.80	20,610,480.00	-	4,386,600.00	-	8,819,828.00	19,164,490.00	-	179,044,195.01	237,975,817.00	58,931,621.99	18,369,815.30
797	FGGC SHAGAMU	18,711,681.26	8,152,586.00	133,556,508.00	14,907,815.00	930,200.00	1,716,000.00	36,950,000.00	10,552,940.00	6,926,400.00	-	232,404,130.26	174,387,522.00	(58,016,608.26)	17,773,064.61
798	FEDERAL MEDICAL CENTRE, NGURU YOBE	31,254,041.00	4,618,528.73	137,267,505.75	11,786,156.06	-	1,600,000.00	5,175,295.92	24,030,519.13	17,950,694.89	10,737,548.81	244,420,290.29	27,945,610.00	(216,474,680.29)	17,761,426.10
799	FEDERAL MEDICAL CENTRE, KATSINA	-	5,966,652.13	-	166,800.00	-	-	-	11,552,049.05	-	-	17,685,501.18	34,594,000.00	16,908,498.82	17,296,467.08
800	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	288,425.00	5,265,382.50	4,985,724.20	3,670,165.50	324,882.95	700,000.00	-	2,757,094.30	3,649,831.00	-	21,641,505.45	37,171,291.00	15,529,785.55	17,269,497.11
801	FEDERAL MEDICAL CENTRE, GOMBE	-	-	-	-	-	-	-	-	-	-	-	27,612,801.00	27,612,801.00	17,178,400.30
802	FEDERAL MEDICAL CENTRE, EBUTE METTA	48,772,201.51	16,347,556.22	353,716,207.20	41,074,873.37	15,343,384.00	19,991,974.00	15,567,415.00	112,638,469.35	49,883,624.61	-	673,335,705.26	30,569,991.00	(642,765,714.26)	16,620,326.88
803	FEDERAL MEDICAL CENTRE, OWERRI	63,742,239.17	44,845,554.24	429,175,178.67	110,434,312.47	-	119,470,967.21	8,662,233.34	117,422,483.56	134,534,949.07	-	1,028,287,917.73	31,231,258.00	(997,056,659.73)	16,549,353.00
804	FSTC MICHIKA	3,282,600.00	600,000.00	10,391,360.00	1,614,150.00	520,000.00	120,000.00	333,000.00	1,351,311.00	1,194,000.00	-	19,406,421.00	40,819,534.00	21,413,113.00	16,089,990.00
805	FEDERAL MEDICAL CENTRE, KEBBI STATE	35,000.00	8,884,455.74	-	518,850.00	-	-	-	9,868,532.64	-	-	19,306,838.38	34,554,956.00	15,248,117.62	16,063,394.30
806	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	15,820,388.00	36,274,119.82	515,727,618.81	33,695,953.50	-	319,700.00	500,000.00	23,061,547.91	7,552,093.73	118,095,477.08	751,046,898.85	25,226,866.00	(725,820,032.85)	15,732,137.15

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAV/RIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
807	FGC BIRIN YAURI	450,000.00	1,166,000.00	13,508,684.00	2,735,200.00	-	200,000.00	200,000.00	970,000.00	1,200,000.00	-	20,429,884.00	210,278,045.00	189,848,161.00	15,593,335.39
808	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	38,910,687.29	68,471,052.36	514,991,724.64	86,847,904.55	26,777,721.44	78,563,293.41	19,327,224.83	36,028,730.45	96,826,173.92	-	966,744,512.89	44,497,650.00	(922,246,862.89)	15,351,874.68
809	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	67,196,539.71	38,502,481.56	131,335,099.42	68,187,757.66	71,337,234.99	37,059,507.57	4,128,192.61	10,867,234.59	102,885,418.26	-	531,499,466.57	32,241,641.00	(499,257,825.57)	15,062,205.39
810	FEDERAL MEDICAL CENTRE, TARABA STATE	51,649,850.00	25,086,679.83	287,203,467.91	53,464,300.88	-	6,771,975.00	1,563,080.00	60,621,400.00	26,059,250.00	49,937,825.71	562,357,829.33	32,054,510.00	(530,303,319.33)	14,957,546.13
811	FEDERAL MEDICAL CENTRE ABEOKUTA	112,003,540.38	28,376,558.64	241,081,246.27	47,341,579.15	14,350,622.00	69,960,140.13	2,273,750.00	73,097,518.00	64,426,505.91	-	652,911,460.48	29,513,031.00	(623,398,429.48)	14,567,667.51
812	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	5,336,045.78	1,246,971.00	1,999,469.50	2,191,014.78	-	544,025.00	228,175.00	1,157,671.00	5,190,562.50	-	17,893,934.56	30,212,341.00	12,318,406.44	14,429,122.83
813	FTC YABA	4,056,640.00	10,975,505.98	397,363,449.52	8,668,669.64	1,500,000.00	10,636,400.00	44,517,500.00	19,767,648.00	15,482,775.59	-	512,968,588.73	439,766,439.00	(73,202,149.73)	14,195,755.00
814	QUEEN'S COLLEGE LAGOS	9,037,670.00	3,364,048.55	322,440,534.90	40,350,169.75	108,000.00	5,560,933.00	74,302,206.00	21,305,402.48	19,640,347.30	-	496,109,311.98	282,793,593.00	(213,315,718.98)	13,900,300.00
815	KING'S COLLEGE	9,805,965.00	11,180,337.36	251,043,943.62	35,042,686.00	-	1,182,300.00	-	12,901,500.00	16,587,750.00	-	337,744,481.98	309,657,859.00	(28,086,622.98)	13,847,780.00
816	FEDERAL COLLEGE OF EDUCATION YOLA	2,641,450.00	1,887,927.00	7,088,350.00	180,000.00	-	1,741,420.00	-	738,200.00	8,319,660.00	-	22,597,007.00	40,599,066.00	18,002,059.00	12,109,448.00
817	FTC KAFANCHAN	1,116,000.00	4,100,000.00	48,581,293.77	7,790,022.71	65,000.00	1,787,500.00	3,340,500.00	2,953,914.00	5,563,804.00	143,000.00	75,441,014.48	164,514,484.00	89,073,469.52	11,443,837.00
818	FEDERAL STAFF HOSPITAL -ABUJA	355,600.00	621,500.00	6,032,601.00	1,841,200.00	985,600.00	70,500.00	-	253,500.00	4,132,999.00	-	14,293,500.00	28,312,745.00	14,019,245.00	11,237,916.74
819	FGGC MONGUNO	1,267,000.00	1,340,000.00	1,232,530.00	750,000.00	570,000.00	1,997,470.00	-	780,000.00	3,320,000.00	-	11,257,000.00	86,024,051.00	74,767,051.00	10,616,115.00
820	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	870,000.00	-	4,810,850.87	1,071,494.62	671,885.74	3,501,800.00	3,176,183.26	270,000.00	10,797,134.05	6,433,600.00	31,602,948.54	19,331,342.00	(12,271,606.54)	10,535,031.58
821	FEDERAL MINISTRY OF HEALTH - HQTRS	55,583,441.12	22,053,490.00	29,810,683.00	68,994,841.00	26,339,783.00	10,484,886.00	18,477,711.00	24,121,900.00	18,439,800.00	-	274,306,535.12	476,513,638.00	202,207,102.88	10,535,031.58
822	FGC IKURIN	674,000.00	6,680,000.00	113,964,709.33	2,762,436.99	-	2,762,436.99	10,500,000.00	680,000.00	18,819,350.00	-	156,842,933.31	190,129,086.00	33,286,152.69	9,725,720.00
823	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	197,445,734.53	20,297,201.80	67,094,133.92	54,083,463.87	1,148,250.00	42,747,000.00	12,442,000.00	17,301,870.00	234,069,948.46	-	646,629,602.58	9,138,665.00	(637,490,937.58)	9,349,850.00
824	FGC OGBOMOSHO	1,854,800.00	200,000.00	1,894,400.00	810,000.00	-	300,000.00	-	400,000.00	400,000.00	-	5,859,200.00	165,219,314.00	159,360,114.00	9,347,969.35
825	FGC UANIKIN	7,323,200.00	2,322,577.00	231,420,154.00	56,502,179.00	26,976,400.00	199,000.00	360,000.00	27,124,554.00	4,547,780.00	-	356,775,844.00	243,108,161.00	(113,667,683.00)	9,212,715.80
826	FGC BUNI-YADI	420,000.00	874,000.00	1,404,000.00	1,877,000.00	430,000.00	-	-	1,218,000.00	1,547,000.00	-	7,770,000.00	84,803,732.00	77,033,732.00	9,022,229.30
827	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	681,795.00	-	3,226,650.00	-	-	10,074,265.00	-	-	-	-	13,982,710.00	23,988,688.00	10,005,978.00	8,896,095.00
828	FGGC EFON ALAYE	920,000.00	940,000.00	1,840,000.00	1,950,000.00	250,000.00	800,000.00	200,000.00	1,180,000.00	960,000.00	-	9,040,000.00	101,511,655.00	92,471,655.00	8,171,795.00
829	FGC RUBOCHI	2,593,550.00	3,579,400.00	85,920,890.80	15,618,061.00	-	701,000.00	5,493,300.00	6,902,014.00	3,640,079.20	-	124,448,295.00	166,788,165.00	42,339,870.00	8,004,639.00
830	FTC IKARE	4,329,200.00	7,299,352.44	56,729,034.00	5,930,380.00	246,000.00	6,375,860.00	180,000.00	5,074,885.00	4,168,950.00	-	90,333,661.44	107,100,791.00	16,767,129.56	7,931,620.00
831	NOMA CHILDREN HOSPITAL, SOKOTO	1,284,000.00	-	4,315,000.00	1,293,500.00	-	-	-	2,394,000.00	-	-	9,286,500.00	15,889,695.00	6,603,195.00	7,856,029.00
832	FGC DAURA	629,000.00	10,340,400.00	44,275,950.00	7,148,900.00	-	5,235,750.00	2,755,800.00	371,750.00	2,449,000.00	-	73,206,550.00	164,374,180.00	91,167,630.00	7,702,671.00
833	NATIONAL TEACHERS INSTITUTE	187,011,878.05	37,568,753.07	769,832,796.14	117,952,105.32	31,751,707.75	150,799,753.52	34,381,444.01	8,980,834.00	71,338,067.99	-	1,409,617,339.85	111,880,449.00	(1,297,736,890.85)	7,679,375.00
834	FGC, IDO-ANI	6,736,000.00	3,528,449.00	25,248,625.47	16,852,664.00	-	764,000.00	8,270,300.00	12,979,850.00	7,275,591.00	-	83,655,479.47	153,130,424.00	69,474,944.53	7,575,805.00
835	FGC, IKOLE	3,215,200.00	4,190,345.11	159,940,324.85	5,285,250.00	-	1,758,300.00	8,377,000.00	1,854,350.00	7,776,300.00	-	192,397,069.96	148,576,089.00	(43,820,980.96)	6,957,045.00
836	FSTC USI-EKITI	9,858,190.00	4,700,000.00	54,973,250.72	16,325,310.00	300,000.00	359,800.00	-	3,012,500.00	28,518,770.00	-	118,047,820.72	131,815,467.00	13,767,646.28	6,880,330.00
837	INTERCOUNTRY CENTRE FOR ORAL HEALTH IDS	5,775,818.58	145,100.00	1,465,950.00	1,387,590.00	6,494,328.15	2,528,870.67	-	131,500.00	3,420,120.67	-	21,349,278.07	32,823,376.00	11,474,097.93	6,848,626.46
838	FGGC AKURE	408,000.00	6,773,000.00	132,785,369.75	1,816,000.00	200,000.00	8,929,000.00	28,900,306.00	1,055,000.00	17,129,500.03	-	197,996,175.78	155,349,932.00	(42,646,243.78)	6,827,580.00
839	FTC ILESA	8,270,710.01	8,798,340.87	88,209,353.06	5,089,936.00	354,000.00	1,895,548.00	-	4,041,899.51	7,826,995.33	-	124,486,782.78	200,432,581.00	75,945,798.22	6,765,197.17
840	FTC UROMI	7,003,900.00	5,284,620.00	80,078,050.00	7,070,890.00	13,030,000.00	5,957,500.00	-	5,397,510.00	4,056,102.29	-	127,878,572.29	129,048,024.00	1,169,451.71	6,473,310.80
841	FGGC IPETUMODU	9,914,149.80	17,342,223.25	76,193,507.00	21,681,140.00	284,000.00	2,510,250.00	7,736,938.75	5,874,310.00	2,437,335.00	-	143,973,853.80	142,606,634.00	(1,367,219.80)	6,406,925.60
842	NHETC, ENUGU	-	-	-	-	-	-	-	-	-	-	-	-	-	6,350,850.30
843	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	1,647,800.00	343,800.00	676,550.00	1,054,100.00	655,675.00	297,000.00	-	353,090.00	560,000.00	-	5,588,015.00	7,496,603.00	1,908,588.00	6,215,880.35
844	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	24,216,140.00	2,268,867.13	1,176,150.00	30,335,158.51	-	1,689,400.00	416,147.72	5,407,212.50	8,041,670.21	-	73,550,746.07	34,836,278.00	(38,714,468.07)	6,193,371.00
845	FGC IKET VANDAKYA	6,412,966.00	2,189,252.00	52,239,865.00	7,493,460.00	60,000.00	729,000.00	-	4,178,180.00	3,857,297.00	-	77,160,020.00	251,120,422.00	173,960,402.00	5,791,475.00
846	FGC ODOGBOLU	775,000.00	23,887,942.00	302,830,793.00	64,191,973.00	-	6,975,000.00	-	842,000.00	17,501,770.00	-	417,004,478.00	138,327,463.00	(278,677,015.00)	5,779,517.00

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
847	FSTC JUBU-IMUSHIN	1,404,121.20	180,000.00	127,578,900.00	10,845,441.60	294,700.00	9,545,500.00	-	1,510,057.67	30,302,768.00	-	181,661,088.47	156,992,657.00	(24,668,431.47)	5,768,130.00
848	COMPUTER REGISTRATION COUNCIL OF NIGERIA	9,153,540.00	13,817,208.22	3,090,275.00	9,509,479.77	1,115,960.00	1,065,193.73	45,848,060.00	5,338,250.00	23,248,466.42	-	112,186,433.14	20,177,852.00	(92,008,581.14)	5,474,380.00
849	FTC OROZO	13,174,231.85	10,176,220.53	119,077,999.64	8,799,591.57	6,642,900.00	491,000.00	4,099,500.00	11,145,511.75	22,715,889.50	-	196,322,844.84	187,193,122.00	(9,129,722.84)	5,425,800.00
850	NURSE TUTOR TRAINNING IBADAN	2,424,445.00	303,320.00	802,650.00	720,287.00	334,900.00	-	-	27,060.00	3,411,794.40	-	8,024,456.40	1,651,494.00	(6,372,962.40)	5,070,155.00
851	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	8,281,730.00	4,767,062.00	1,893,100.00	3,899,300.00	68,000.00	700,000.00	309,994.00	497,900.00	5,759,752.00	-	26,216,838.00	44,000,000.00	17,783,162.00	4,654,825.00
852	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	364,000.00	13,886,293.00	52,956,065.57	437,850.00	-	1,004,000.00	173,000.00	6,965,075.00	6,510,814.00	-	82,297,097.57	8,891,645.00	(73,405,452.57)	4,452,452.33
853	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	2,461,680.00	69,600.00	166,350.00	132,500.00	1,368,710.00	-	-	15,000.00	4,069,290.00	-	8,283,080.00	8,888,263.00	605,183.00	4,419,595.53
854	NURSE TUTOR TRAINING - ENUGU	280,000.00	120,000.00	22,000.00	45,000.00	-	-	-	151,001.00	-	-	538,001.00	1,651,498.00	1,113,497.00	4,384,778.30
855	ONCHO BAUCHI	-	-	-	-	-	-	-	-	-	-	-	-	-	4,340,404.21
856	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	4,393,420.00	797,700.00	1,017,253.34	5,928,913.46	-	857,800.00	320,000.00	297,250.00	2,826,083.72	-	16,438,420.52	7,839,045.00	(8,599,375.52)	4,174,130.59
857	FTC LASSA	1,800,000.00	-	3,548,000.00	414,000.00	-	250,000.00	-	330,000.00	235,000.00	-	6,577,000.00	48,161,550.00	41,584,550.00	3,721,611.00
858	FEDERAL STAFF EYE CLINICS, ABUJA	-	-	869,000.00	392,500.00	-	305,000.00	-	-	56,550.00	-	1,623,050.00	2,362,500.00	739,450.00	3,055,630.00
859	COMMUNITY HEALTH PRACTITIONERS REGISTRATION BOARD	-	-	-	-	-	-	-	-	-	-	-	1,765,931.00	1,765,931.00	2,228,745.00
860	JOINT ADMISSIONS MATRICULATION BOARD	-	-	-	-	-	-	-	-	-	-	-	-	-	1,807,575.00
861	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	512,636.00	50,000.00	797,320.00	650,850.00	-	-	-	-	369,342,624.11	-	371,353,430.11	3,774,265.00	(367,579,165.11)	1,549,388.00
862	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	748,600.00	59,000.00	289,050.00	103,580.00	-	270,000.00	-	27,300.00	-	-	1,497,530.00	2,577,362.00	1,079,832.00	1,448,097.00
863	FEDERAL STAFF CLINICS, ABUJA PHASE II	57,000.00	-	2,582,850.00	538,000.00	10,000.00	133,750.00	-	10,000.00	323,700.00	-	3,655,300.00	2,362,500.00	(1,292,800.00)	1,224,420.00
864	FEDERAL STAFF CLINICS, ABUJA PHASE I	-	-	800,000.00	-	-	-	-	-	-	-	800,000.00	2,064,000.00	1,264,000.00	1,199,050.00
865	PHS, IBADAN	475,000.00	237,000.00	-	-	-	93,000.00	-	69,000.00	54,500.00	-	928,500.00	1,860,496.00	931,996.00	1,062,090.00
866	PHS, KANO	399,200.00	335,000.00	38,000.00	20,000.00	-	181,400.00	-	-	-	-	973,600.00	1,674,446.00	700,846.00	965,305.40
867	COMMUNITY HEALTH TUTOR PROGRAMME UCH	2,318,165.00	739,050.00	470,450.00	422,850.00	212,400.00	-	-	107,200.00	3,583,010.00	-	7,853,125.00	1,695,207.00	(6,157,918.00)	961,770.00
868	PHS, ILORIN	507,350.00	298,762.50	45,000.00	-	-	63,900.00	-	118,650.00	-	-	1,033,662.50	1,674,446.00	640,783.50	951,220.00
869	PHS, KASTINA	475,000.00	278,000.00	215,000.00	-	-	-	-	-	-	-	968,000.00	1,674,446.00	706,446.00	949,465.00
870	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	29,296,671.00	2,593,292.00	8,147,510.00	3,916,790.00	10,232,100.00	8,924,850.00	1,918,000.00	4,243,680.00	12,788,131.29	-	82,060,374.29	1,559,546.00	(80,500,828.29)	926,905.00
871	PHARMACIST COUNCIL OF NIGERIA COUNCIL	378,408,560.65	42,427,994.05	56,962,098.29	51,367,327.33	24,791,309.08	64,724,195.29	50,450,667.36	40,886,856.01	114,186,007.54	-	824,205,015.60	8,551,565.00	(815,653,450.60)	892,744.83
872	PHC TUTORS PROGRAMME, UCH-IBADAN	2,667,550.00	168,700.00	428,500.00	222,850.00	184,000.00	-	-	2,300.00	2,561,305.00	-	6,235,205.00	1,535,053.00	(4,700,152.00)	888,945.00
873	MEDICAL AND DENTAL COUNCIL OF NIGERIA	245,625,406.65	20,627,332.79	68,414,523.68	16,972,324.50	75,665,552.39	24,134,430.45	12,247,688.32	17,077,662.50	184,662,865.74	-	665,427,787.22	50,325,369.00	(615,102,418.22)	876,860.00
874	PHS, ABEOKUTA	395,000.00	251,100.00	-	-	-	77,000.00	-	-	-	-	723,100.00	1,224,446.00	501,346.00	837,410.00
875	NURSING AND MIDWIFERY COUNCIL	150,549,456.03	2,212,155.60	227,905,679.57	-	-	157,969,045.24	-	-	109,367,484.53	-	648,003,820.97	3,132,062.00	(644,871,758.97)	816,125.00
876	PHS, WARRI	395,000.00	277,000.00	140,000.00	-	-	130,000.00	-	32,000.00	-	-	974,000.00	1,674,446.00	700,446.00	809,175.00
877	PHS, DUTSE	551,920.00	231,000.00	-	42,000.00	-	140,000.00	-	-	-	-	964,920.00	1,674,446.00	709,526.00	667,315.00
878	PHS, SOKOTO	415,014.04	231,368.59	80,310.64	-	-	167,888.55	-	79,946.86	-	-	974,528.68	1,674,446.00	699,917.32	664,771.84
879	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	684,290.00	14,000.00	28,100.00	133,000.00	-	120,000.00	-	-	-	-	979,390.00	1,674,446.00	695,056.00	646,152.40
880	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	345,500.00	628,400.00	-	-	-	-	-	-	-	-	973,900.00	1,674,446.00	700,546.00	529,940.00

NOTE 13:
OVERHEAD COST - Contd.

S/N	MDA	TRAVEL & TRANSPORT - GENERAL ₦	UTILITIES - GENERAL ₦	MATERIALS & SUPPLIES - GENERAL ₦	MAINTENANCE SERVICES - GENERAL ₦	TRAINING - GENERAL ₦	OTHER SERVICES - GENERAL ₦	CONSULTING & PROFESSIONAL SERVICES - GENERAL ₦	FUEL & LUBRICANTS - GENERAL ₦	MISCELLANEOUS EXPENSES GENERAL ₦	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE ₦	TOTAL OVERHEAD COST ₦	BUDGET ₦	VAVIRIANCE ₦	TOTAL OVERHEAD COST
	ECONOMIC SECTOR														
881	PHS, CALABAR	-	-	-	-	-	-	-	-	-	-	-	1,674,446.00	1,674,446.00	402,420.00
882	PHS, ABUJA	-	-	-	-	-	-	-	-	-	-	-	1,674,446.00	1,674,446.00	398,755.00
883	PHS, DAMATURU	-	-	-	-	-	-	-	-	-	-	-	1,674,446.00	1,674,446.00	396,945.00
884	PHS, YOLA	-	-	-	-	-	-	-	-	-	-	-	1,674,446.00	1,674,446.00	395,630.00
885	PHS, JALINGO	-	-	-	-	-	-	-	-	-	-	-	1,674,446.00	1,674,446.00	394,621.00
886	PHS, MAIDUGURI	555,000.00	-	-	-	-	-	-	-	-	-	555,000.00	1,674,446.00	1,119,446.00	394,320.00
887	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,845,390.00	63,000.00	704,800.00	3,313,200.00	494,010.00	87,400.00	625,000.01	1,130,000.00	-	-	9,252,800.01	16,626,390.00	7,363,589.99	278,485.00
888	MEDICAL REHABILITATION THERAPY BOARD	22,653,591.50	1,004,500.00	5,181,190.00	12,277,809.30	3,619,300.76	8,690,493.99	510,000.00	4,061,993.20	19,594,846.32	-	77,593,725.07	30,874,671.00	(46,719,054.07)	184,170.00
889	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	-	-	1,926,332.00	-	-	-	-	-	-	-	1,926,332.00	7,568,033.00	5,641,701.00	49,245.00
890	DENTAL TECHNOLOGY REGISTRATION BOARD	14,840,971.82	1,091,920.00	2,140,550.00	3,329,823.00	2,490,225.00	3,392,146.00	3,010,000.00	1,686,486.61	9,494,000.00	(1,611,694.50)	39,864,427.93	1,430,412.00	(38,434,015.93)	9,345.00
892	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	6,720,800.00	320,000.00	804,000.00	3,239,000.00	-	377,600.00	-	4,650,400.00	-	-	16,111,800.00	13,824,084.00	(2,287,716.00)	630.00
893	UNESCO PARIS	-	-	-	-	-	-	-	-	-	-	-	192,626,303.00	192,626,303.00	-
894	NATIONAL HEALTH INSURANCE SCHEME	-	-	-	-	-	-	-	-	-	3,225,000.00	3,225,000.00	-	(3,225,000.00)	-
895	INSTITUTE OF CHILD HEALTH (M-CH) IBADAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
896	NNAMDI AZIKIWE UNIVERSITY, AWKA	170,769,385.66	167,966,990.55	251,345,271.52	618,781,471.93	266,580,198.01	161,892,562.63	55,357,680.56	213,784,918.00	1,211,353,837.30	-	3,117,832,316.16	86,440,984.00	(3,031,391,332.16)	(608,200.00)
897	FEDERAL STAFF DENTAL CLINICS, ABUJA	-	-	5,080,800.00	390,000.00	-	241,000.00	-	30,000.00	75,000.00	-	5,786,800.00	2,362,500.00	(3,424,300.00)	
898	DENTAL THERAPISTS REGISTRATION BOARD	31,628,039.15	2,839,955.80	4,567,945.92	12,338,947.80	3,927,000.00	694,600.00	3,100,000.00	4,355,200.00	43,295,293.14	-	106,746,918.81	11,065,168.00	(95,681,750.81)	
899	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	1,284,050.00	38,500.00	3,360,197.58	21,600.00	472,000.00	-	-	-	3,420,300.00	-	8,596,647.58	-	(8,596,647.58)	
	GRAND-TOTAL	**95,682,372,589.42**	**39,981,302,493.19**	**126,379,277,898.98**	**73,682,923,005.99**	**49,285,113,683.25**	**100,731,974,742.98**	**28,182,838,322.13**	**33,410,036,760.57**	**402,150,825,775.87**	**6,793,459,362.27**	**947,190,215,945.55**	**3,369,448,478,119.45**	**2,413,258,262,173.90**	**429,464,857,926.73**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**95.68**	**39.98**	**126.37**	**73.68**	**49.29**	**100.73**	**28.18**	**33.41**	**402.15**	**6.79**	**947.19**	**3,369.45**	**2,413.26**	**429.46**

NOTE 14:
GRANTS & CONTRIBUTION

S/N	MDA	GRANTS & CONTRIBUTION ₦
	ADMINISTRATIVE SECTOR	
1	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	731,324,779.05
2	FOREIGN MISSION: NNJC - NIAMEY	631,102,043.00
3	GENERAL SERVICE	251,016,225.00
4	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	98,533,220.00
5	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	90,629,975.00
6	NATIONAL LOTTERY TRUST FUND	29,540,000.00
7	NATIONAL ORIENTATION AGENCY	27,531,500.00
8	FEDERAL ROAD SAFETY COMMISSION	17,061,885.00
9	NATIONAL GALLERY OF ART	3,860,800.00
10	NATIONAL FILM AND VEDIO CENSOR BOARD	752,380.96
11	FOREIGN MISSION: CANBERRA	121,951.22
12	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	50,000.00
13	NIPOST	18,000.00
	ECONOMIC SECTOR	
14	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	10,256,789,254.94
15	FEDERAL INLAND REVENUE SERVICES	2,056,457,943.74
16	DEPARTMENT OF PETROLEUM RESOURCES	587,443,602.20
17	NIGERIAN EXPORT PROMOTION COUNCIL	83,920,000.00
18	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	41,576,303.00
19	NIGERIAN METEOROLOGICAL AGENCY	39,551,866.00
20	MARITIME ACADEMY, ORON	35,269,750.00
21	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	24,810,000.00
22	FEDERAL MINISTRY OF FINANCE - HQTRS	22,025,000.00
23	NATIONAL INLAND WATERWAYS AUTHORITY	18,070,878.84
24	FPO MINNA	15,138,500.00
25	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	7,640,666.00
26	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	7,589,988.00
27	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	7,050,630.00
28	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	6,300,000.00
29	INVESTMENT AND SECURITIES TRIBUNAL	3,850,000.00
30	NIGERIA CUSTOMS SERVIVES	3,630,000.00
31	VETERINARY COUNCIL OF NIGERIA	300,000.00
32	ANAMBRA/ IMO RBDA	300,000.00
33	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	250,000.00
34	SMEDAN - H/QTRS	245,000.00
35	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	112,580.00
36	STANDARD ORGANIZATION OF NIGERIA	100,000.00

NOTE 14:
GRANTS & CONTRIBUTION - Contd.

	MDA	GRANTS & CONTRIBUTION ₦
	LAW & JUSTICE SECTOR	
37	NATIONAL HUMAN RIGHTS COMMISSION	64,294,321.24
38	FEDERAL MINISTRY OF JUSTICE - HQTRS	7,819,831.00
39	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	600,000.00
40		
41	**SOCIAL SECTOR**	
42	TERTIARY EDUCATION TRUST FUND	133,226,095,864.30
43	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,103,601,600.00
44	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	330,402,976.01
45	NATIONAL PARK HEADQUARTERS	225,281,480.72
46	UNIVERSITY OF PORT HARCOURT	129,408,866.66
47	UNIVERSITY OF BENIN	103,080,500.00
48	TEACHERS REGISTRATION COUNCIL OF NIGERIA	72,628,268.92
49	FTC YABA	36,443,210.00
50	FTC OROZO	25,662,460.01
51	FGGC UMUAHIA	22,947,395.00
52	FGGC ENUGU	21,592,500.00
53	FEDERAL POLYTECHNIC ILARO	15,313,297.50
54	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	15,313,297.50
55	PHARMACIST COUNCIL OF NIGERIA COUNCIL	14,916,363.72
55=6	FGGC LEJJA	12,974,000.00
57	FGC KEFFI	11,524,900.00
58	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	11,524,200.00
59	FEDERAL UNIVERSITY OYE-EKITI	10,875,000.00
60	FEDERAL POLYTECHNIC UWANA-AFIKPO	8,456,330.00
61	FGC IKET VANDAKYA	8,197,850.00
62	FGGC CALABAR	7,179,400.00
63	FGGC GBOKO	6,438,500.00
64	FTC UYO	6,176,450.00
65	FGC RUBBOCHI	5,925,500.00
66	FEDERAL POLYTECHNIC EDE	5,825,100.00
67	FGGC EZZAMGBO ABAKALIKI	5,554,450.00
68	COMPUTER REGISTRATION COUNCIL OF NIGERIA	4,122,000.00
69	FEDERAL POLYTECHNIC BIDA	3,959,000.00
70	FGC GARKI	3,738,000.00
71	FEDERAL COLLEGE OF EDUCATION ONDO	3,359,300.00
72	FEDERAL COLLEGE OF EDUCATION KOTANGORA	3,350,000.00

NOTE 14:
GRANTS & CONTRIBUTION - Contd.

S/N	MDA	GRANTS & CONTRIBUTION ₦
	SOCIAL SECTOR	
73	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,000,000.00
74	UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,000,000.00
75	UNIVERSITY OF ILORIN	1,861,769.00
76	FSTC AWKA	1,572,450.00
77	FEDERAL MEDICAL CENTRE, MAKURDI	1,545,500.00
78	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	1,360,000.00
79	FEDERAL POLYTECHNIC KADUNA	1,282,280.95
80	YABA COLLEGE OF TECHNOLOGY	1,150,000.00
81	FGGC BAJOGA	1,033,150.00
82	USMAN DAN FODIO UNIVERSITY, SOKOTO	875,000.00
83	FGGC BAUCHI	754,850.00
84	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	746,000.00
85	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	615,000.00
86	FORESTRY RESEARCH INSTITUTE OF IBADAN	550,000.00
87	UNIVERSITY OF UYO TEACHING HOSPITAL	510,000.00
88	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	300,000.00
89	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	250,000.00
90	FEDERAL POLYTECHNIC OFFA	150,000.00
91	FEDERAL COLLEGE OF EDUCATION ASABA	100,000.00
	GRAND-TOTAL	**150,653,202,934.48**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**150.65**

NOTE 15:
SUBSIDIES

S/N	MDA	SUBSIDIES ₦
	ADMINISTRATIVE SECTOR	
1	FEDERAL MINISTRY OF INTERIOR - HQTRS	261,974,300.00
	ECONOMIC SECTOR	
2	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION - IBADAN	613,220.00
	SOCIAL SECTOR	
3	FTC YABA	317,396,000.00
4	FGGC ENUGU	277,373,093.86
5	TERTIARY EDUCATION TRUST FUND	214,292,388.86
6	KING'S COLLEGE	210,202,471.00
7	FGGC BWARI	205,396,197.75
8	FGC OKIGWE	198,497,609.88
9	FGGC BAKORI	194,506,374.93
10	FGC IKET VANDAKYA	193,124,500.00
11	FGGC OWERRI	189,851,103.10
12	FGGC UMUAHIA	186,336,062.00
13	SULEJA ACADEMY	186,195,426.45
14	FGC MINNA	181,678,859.14
15	FGC, IDO-ANI	177,502,456.48
16	FGGC BAUCHI	174,755,000.00
17	FGC BIRIN YAURI	174,599,687.22
18	FGC IJANIKIN	173,945,041.74
19	FGC SOKOTO	170,461,794.48
20	FGC IKET NISE	163,746,330.76
21	FGGC OYO	162,983,643.92
22	FGGC ANKA	161,966,076.18
23	FGGC GUSAU	151,677,099.60
24	FSTC AWKA	151,006,500.00
25	FGGC GWANDU	148,614,000.00
26	FGC WARRI	146,058,584.61
27	FGGC IBUSA	145,754,431.00
28	FGGC BENIN	143,590,000.00
29	FGGC JALINGO	142,024,467.52
30	FGC PORT HARCOURT	141,606,311.11
31	FGC GARKI	140,540,495.50
32	FGGC CALABAR	139,258,218.09
33	FGGC KAZAURE	139,079,421.16
34	FGGC ILORIN	138,588,001.26
35	FGC OKPOSI	136,322,081.44

NOTE 15:
SUBSIDIES - Contd.

S/N	MDA	SUBSIDIES ₦
	SOCIAL SECTOR	
36	FGC ZARIA	134,622,690.00
37	FTC SHIRORO	134,365,168.00
38	FGGC GBOKO	134,030,280.00
39	FGC, BILLIRI	133,404,652.00
40	FGGC BIDA	132,555,017.06
41	FGC IKURIN	132,194,357.06
42	FGGC GUMI TAMBAWAL	131,848,062.08
43	FTC OROZO	131,642,528.00
44	FTC ZURU	129,408,000.00
45	FGC AZARE	129,288,000.00
46	FTC ILESA	126,715,426.81
47	FGGC ABULOMA	126,537,666.08
48	FGC MINJIBIR	125,610,000.00
49	F.S.C. SOKOTO	124,961,654.19
50	FGGC ABAJI	124,592,280.00
51	FGC ONITSHA	123,807,831.87
52	FGC OGBOMOSHMO	120,343,372.32
53	FGC DAURA	119,642,215.88
54	FTC UYO	118,892,652.83
55	FTC OHANSO	118,500,211.06
56	FGGC EZZAMGBO ABAKALIKI	117,673,337.44
57	FGC UGWOLAWO	116,243,005.35
58	FGGC AKURE	114,325,000.00
59	FTC JALINGO	113,707,220.00
60	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	113,054,360.00
61	FGGC KABBA	113,054,360.00
62	FGGC SHAGAMU	110,630,547.00
63	FGGC LANGTANG	109,461,910.00
64	FSTC JUBU-IMUSHIN	107,901,200.60
65	FGC RUBBOCHI	106,886,640.00
66	FTC OTOBI	106,825,370.00
67	FGC GANYE	105,031,300.00
68	FGGC IPETUMODU	104,495,183.26
69	FGGC WUKARI	104,275,000.00
70	FTC OTUPKO	103,217,000.00
71	FTC KAFANCHAN	103,106,044.00
72	FGGC LEJJA	103,059,320.00
73	FGGC IKOT-OBIO-ITONG	102,465,938.63

NOTE 15:
SUBSIDIES - Contd.

S/N	MDA	SUBSIDIES ₦
	SOCIAL SECTOR	
74	FGGC OMU-ARAN	99,307,750.00
75	FGC OHAFIA	98,584,321.11
76	FGC ODOGBOLU	96,217,333.91
77	FSTC,DOMA	95,434,993.48
78	FSTC USI-EKITI	95,255,000.00
79	FSTC DAYI	94,205,183.00
80	FGC OGOJA	89,895,318.25
81	FTC UROMI	89,237,700.00
82	FGGC EFON IMNRINGI	88,147,930.81
83	FGC ODIKOLOGUNA	75,661,614.10
84	FGC POTISKUM	74,156,954.00
85	FSTC AHOADA	71,370,750.00
86	FTC IKARE	71,312,120.00
87	FSTC TUNGBO - YENAGOA	69,039,261.66
88	FGGC IBILLO	62,503,626.36
89	FGGC EFON ALAYE	59,640,586.00
90	FGGC MONGUNO	58,620,000.00
91	FGC BUNI-YADI	53,064,297.00
92	FGGC NEW BUSA	43,194,930.00
93	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	41,429,867.00
94	FGGC KEANA	35,358,000.00
95	FTC LASSA	29,422,000.00
96	FGGC BAJOGA	28,879,408.79
97	FSTC MICHIKA	23,291,152.08
98	UNIVERSITY OF PORT HARCOURT	8,353,500.00
99	COMPUTER REGISTRATION COUNCIL OF NIGERIA	6,311,522.90
100	FEDERAL POLYTECHNIC ILARO	236,000.00
101	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	236,000.00
102	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	80,000.00
	GRAND-TOTAL	**12,208,339,171.01**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**12.21**

NOTE 16: DEPRECIATION

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATIO N EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR												
1	STATE HOUSE - HQTRS	41,994,958.53	10,161,157.76	23,882,388.91	123,422,907.44	9,100,269.50	8,497,980.38	-	-	24,816,496.89	71,882,672.61	-	313,758,832.02
2	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	-	-	2,541,430.00	-	-	-	-	-	-	2,541,430.00
3	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	300,000.00	-	-	-	-	-	1,103,063.50	-	-	1,403,063.50
4	STATE HOUSE MEDICAL CENTRE	3,493,607.03	-	8,775,341.83	-	-	-	-	-	44,311,987.12	-	-	56,580,935.98
5	STATE HOUSE LAGOS LIAISON OFFICE	4,384,907.57	-	-	-	-	-	-	-	-	-	-	4,384,907.57
6	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	145,806,695.83	219,989,144.02	85,351,252.95	240,425,076.48	56,416,249.94	5,293,172.33	-	-	-	-	-	753,281,591.55
7	NIPSS, KURU	4,881,677.96	4,608.66	5,510,050.00	23,550,000.00	-	-	-	-	-	-	-	33,946,336.62
8	BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	-	-	-	1,430,813.14	-	-	-	-	-	1,430,813.14
9	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,620,038.99	-	6,600.00	-	3,855,041.51	-	-	-	-	-	-	5,481,680.50
10	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	106,213,934.07	5,226,050.73	29,528,953.62	260,287,228.44	403,036,192.00	100,898,103.70	-	-	-	1,082,558.99	-	906,273,021.56
11	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-	-	258,930.00	47,200.00	4,081,810.68	1,200,209.00	-	-	-	-	-	5,588,149.68
12	BUREAU OF PUBLIC PROCUREMENT (BPP)	2,140,243.16	-	-	18,685,685.34	253,943.75	6,985,683.10	-	-	-	96,127.50	-	28,161,682.86
13	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	-	-	970,081.00	8,605,350.00	4,079,225.00	2,246,965.93	-	-	-	-	-	15,902,621.93
14	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	9,646,540.56	30,274,401.60	9,808,881.30	21,872,892.40	13,580,207.00	8,571,837.00	-	-	-	-	-	93,754,759.86
15	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	-	-	3,627,096.43	1,661,967.59	-	-	-	-	-	5,289,064.01
16	NASS MANAGEMENT	2,722,742.72	12,279,328.58	9,450,092.81	81,355,360.00	59,380,846.90	17,804,656.50	-	-	-	-	-	182,993,027.50
17	SENATE	-	146,199,122.20	1,445,894.78	1,580,628,561.55	680,065,588.98	97,528,219.65	-	-	1,558,647.79	-	-	2,507,425,534.95
18	HOUSE OF REPRESENTATIVES	-	44,221,653.45	-	1,551,523,352.07	460,000,138.13	137,068,009.16	-	-	-	-	-	2,192,813,152.80
19	NATIONAL ASSEMBLY COMMISSION	9,978,838.84	77,900,912.14	23,339,731.38	349,129,097.99	125,024,387.85	47,367,447.97	-	-	21,967,366.50	-	-	654,747,782.67
20	LEGISLATIVE AIDES	-	-	-	-	55,102,355.00	6,955,198.88	-	-	-	-	-	62,057,553.88
21	GENERAL SERVICE	18,011,137.45	15,405,240.17	12,673,110.30	243,102,098.94	47,819,141.27	22,518,550.90	-	-	-	-	-	359,529,279.03
22	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	35,732,578.83	-	1,019,253.67	208,239,834.83	10,046,983.28	43,373,098.53	-	-	-	-	-	298,411,749.14
23	FEDERAL DEFENCE MINISTRY- MAIN MOD	1,844,355,977.61	662,700.00	4,242,391.99	110,497,395.23	255,720,454.61	18,764,897.09	-	-	79,956,795.33	660,000.00	980,214,422.96	3,295,075,034.81
24	DEFENCE HEADQURTERS	10,219,185.75	-	2,278,080.00	253,525,768.12	-	81,755,540.63	-	-	-	2,352,202.97	7,000,000.00	357,130,777.47
25	NIGERIAN ARMY	155,258,414.92	-	-	1,256,378,640.24	444,838,881.51	1,534,302,598.30	-	-	1,842,084,402.05	-	27,130,668,356.47	32,363,481,893.48
26	NIGERIA ARMY UNIVERSITY, BIU	3,522,238.80	-	-	-	-	-	-	-	-	-	-	3,522,238.80
27	NIGERIAN NAVY	-	-	-	800,000,000.00	-	-	-	-	841,866,105.88	-	1,983,000,000.00	3,624,866,105.88
28	NIGERIAN AIRFORCE	1,166,137.38	-	-	-	(0.01)	-	-	-	3,073,612,153.06	-	2,130,548,606.09	5,205,326,896.51
29	NIGERIANACADEMY DEFENCE(NDA)	6,000,000.00	-	182,012,922.59	-	-	-	-	-	-	-	400,000,000.00	588,012,922.59
30	NIGERIANCOLLEGE DEFENCE	53,030,421.73	10,009,346.88	11,156,501.42	119,393,773.74	-	9,473,845.44	-	-	3,762,000.57	-	931,479,645.05	1,138,305,534.83
31	COMMANDCOLLEGE, JAJIAND STAFF	134,069,897.17	-	-	-	-	-	-	-	-	-	-	134,069,897.17
32	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	38,212,063.57	1,196,100.00	37,187,194.07	940,000.00	4,343,508.75	54,642,662.67	-	-	8,680,861.18	-	-	145,202,390.24
33	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	-	-	58,589,577.50	-	37,500.00	32,023,521.60	-	-	-	-	439,644,365.24	530,294,964.34
34	DEFENCE SCHOOL INTELLIGENCE	5,747,719.08	-	-	-	-	-	-	-	-	-	-	5,747,719.08
35	DEFENCE AGENCY INTELLIGENCE	71,419,918.99	412,522,021.34	67,190,866.75	254,898,740.86	-	183,160,622.87	-	-	404,343.60	-	1,896,399,223.00	2,885,995,737.40
36	DEFENCE MISSIONS	73,644,329.08	-	1,419,634.32	15,364,510.74	7,695,801.66	13,617,325.78	-	-	101,442,903.33	-	305,593,290.89	518,778,401.81
37	DEFENCE SPACE ADMINISTRATION	8,429,568.16	11,834,718.99	-	-	7,219,275.00	988,516.72	-	-	54,076,914.23	-	-	82,548,993.09
38	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	12,030,859.07	3,490,826.74	-	14,955,587.40	29,558,006.22	2,885,030.00	-	-	-	-	-	62,920,309.42
39	TECHNICAL AIDS CORPS	1,656,246.79	195,750.00	-	-	1,612,500.00	-	-	-	-	-	-	3,464,496.79
40	FOREIGN SERVICE ACADEMY (FSA)	-	-	3,573,325.40	-	1,196,081.25	898,800.00	-	-	-	-	-	5,668,206.65
41	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	109,875.15	-	148,900.00	-	-	-	-	-	-	-	-	258,775.15
42	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	117,180.21	373,176.22	-	-	1,734,913.76	-	-	-	-	-	-	2,225,270.19

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR												
43	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	377,465.76	-	190,528.58	5,650,000.00	5,126,293.85	525,132.47	-	-	-	-	-	11,869,420.66
44	FOREIGN MISSION: ABIDJAN	71,198.31	-	-	-	-	-	-	-	-	-	-	71,198.31
45	FOREIGN MISSION: ADDIS ABABA	1,950,494.35	-	-	-	-	-	-	-	-	-	-	1,950,494.35
46	FOREIGN MISSION: BAMAKO	46,952.08	-	-	-	-	-	-	-	-	-	-	46,952.08
47	FOREIGN MISSION: BANGKOK	4,700,002.27	-	-	-	-	16,063.48	-	-	-	-	-	4,716,065.75
48	FOREIGN MISSION: BANJUL	971,535.58	-	-	-	-	-	-	-	-	-	-	971,535.58
49	FOREIGN MISSION: BUDAPEST	-	-	-	-	228,848.39	4,872,133.33	-	-	-	-	-	5,100,981.72
50	FOREIGN MISSION: CANBERRA	-	-	-	-	14,418.61	273,563.37	-	-	-	-	-	287,981.98
51	FOREIGN MISSION: JOHANNESBURG	566,911.24	-	-	-	-	-	-	-	-	-	-	566,911.24
52	FOREIGN MISSION: KINSHASA	1,079,367.49	-	16,156.86	-	7,352.94	-	-	-	-	-	-	1,102,877.29
53	FOREIGN MISSION: LONDON	-	-	-	-	62,936.03	4,222,447.06	-	-	-	-	-	4,285,383.09
54	FOREIGN MISSION: NEW YORK (PM)	4,936,197.92	1,517,028.63	-	-	-	-	-	-	-	-	-	6,453,226.55
55	FOREIGN MISSION: PARIS	296,202.47	-	-	-	-	-	-	-	-	-	-	296,202.47
56	FOREIGN MISSIONS, ABU DHAB	-	-	-	1,864,408.60	-	-	-	-	-	-	-	1,864,408.60
57	FOREIGN MISSION BELGRADE, SERBIA	669,159.96	-	-	-	-	7,351,494.90	-	-	-	-	-	8,020,654.86
58	PERMANENT REPRESENTATION, ECOWAS, ABUJA	254,980.02	-	-	-	-	-	-	-	-	-	-	254,980.02
59	FEDERAL MINISTRY OF INFORMATION - HQTRS	1,677,893.85	17,636,018.00	10,792,760.20	27,957,820.00	9,613,038.75	29,601,354.88	-	-	-	-	2,037,526,155.27	2,134,805,040.94
60	NIGERIAN TELEVISION AUTHORITY	271,936,213.30	737,545.20	846,525,440.76	328,332,655.57	71,516,186.36	179,691,397.52	-	-	-	-	-	1,698,739,438.71
61	FEDERAL RADIO CORPORATION OF NIGERIA	-	-	46,197,891.93	175,840.02	752,959.39	1,354,535.37	-	-	-	-	-	48,481,226.71
62	NEWS AGENCY OF NIGERIA	41,173,811.14	968,351.45	81,358,621.35	41,484,838.40	82,259,988.47	32,846,646.94	-	-	-	-	-	280,092,257.75
63	VOICE OF NIGERIA	1,990,622.54	29,599,088.33	20,680,717.88	-	56,289,559.13	3,355,257.06	-	-	-	-	-	111,915,244.94
64	NIGERIAN FILM CORPORATION	2,763,162.08	448,421.50	-	-	-	8,000.00	-	-	-	1,152,211.77	440,976,178.00	445,347,973.35
65	NATIONAL BROADCASTING COMMISION	446,478.00	-	12,500,578.64	-	860,852.72	6,046,780.30	-	-	-	-	-	19,854,689.65
66	NIGERIA PRESS COUNCIL	-	-	-	18,880,884.10	6,409,098.37	1,598,725.00	-	-	-	-	-	26,888,707.47
67	NATIONAL FILM AND VEDIO CENSOR BOARD	200,000.00	-	-	-	5,000.00	1,896,350.00	-	-	-	-	-	2,101,350.00
68	ADVERTISING PRACTIONERS OF NIGERIA	-	-	-	518,700.00	1,037,531.25	-	-	-	-	-	-	1,556,231.25
69	NIGERIAN TOURISM DEVELOPMENT CORPORATION	-	19,517,672.83	-	6,316,275.00	2,119,032.50	606,400.00	-	-	-	-	-	28,559,380.32
70	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	686,461.50	1,032,190.00	-	17,110,395.00	-	-	-	-	-	-	-	18,829,046.50
71	NATIONAL COUNCIL OF ARTS AND CULTURE	2,192,654.13	-	-	-	-	-	-	-	-	-	-	2,192,654.13
72	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	46,028.41	280,142.05	5,459,851.65	-	545,965.84	-	-	-	-	-	-	6,281,987.94
73	NATIONAL TROUPE OF NIGERIA	-	-	-	-	446,926.25	803,880.00	-	-	-	-	-	1,250,806.25
74	NATIONAL THEATRE	677,060.75	2,194,022.48	2,610,211.88	-	-	3,513,453.75	-	-	-	-	-	8,994,748.85
75	NATIONAL GALLERY OF ART	518,838.00	60,000.00	399,950.00	10,799,500.00	1,999,425.70	2,718,124.00	-	-	-	-	-	16,495,837.70
76	NATIONAL WAR MUSEUM - UMUAHIA	-	181,000.00	-	-	1,013,818.00	-	-	-	-	-	-	1,194,818.00
77	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	-	2,447,500.00	1,634,146.40	-	939,330.00	2,787,304.30	-	-	-	-	-	7,808,280.70
78	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	-	-	-	-	437,500.00	1,837,000.00	-	-	-	-	8,323,575.00	10,598,075.00
79	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	-	232,900.00	-	-	581,400.00	-	-	-	-	-	-	814,300.00
80	NATIONAL ORIENTATION AGENCY	7,189,496.24	26,371,283.20	7,343,836.00	143,043,082.00	29,169,466.25	52,182,681.00	-	-	-	-	-	265,300,044.69
81	FEDERAL MINISTRY OF INTERIOR - HQTRS	12,996,728.63	17,933,001.79	3,419,999.74	-	58,484,305.75	-	-	-	-	-	-	92,834,035.91
82	NIGERIAN PRISON SERVICE	207,021,639.41	19,638,145.40	-	732,198,982.37	-	34,580,000.00	-	-	-	-	-	993,438,767.18
83	NIGERIA IMMIGRATION SERVICE	86,405,654.74	63,189.00	20,736,978.57	537,258,944.79	162,946,554.61	35,805,684.08	-	-	35,885,370.21	-	3,182,177,232.70	4,061,279,808.70
84	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	5,525,483.02	-	109,116,299.98	342,424,775.47	24,725,000.00	200,781,689.54	-	-	219,962,509.21	-	2,154,227,244.83	3,056,763,002.05

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR												
85	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,640.00	-	-	-	-	-	-	-	-	-	-	1,640.00
86	FEDERAL FIRE SERVICE	8,772,887.41	49,744,186.74	706,067,940.24	35,686,510.00	-	16,692,663.79	-	-	-	-	-	816,964,188.18
87	NIGERIA POLICE ACADEMY WUDIL, KANO	17,783,873.57	11,859,407.44	8,149,580.62	2,068,750.00	44,500.00	7,672,806.22	-	-	349,940.94	-	-	47,928,858.78
88	POLICE FORMATION & COMMAND HQTRS	77,819,739.95	112,373,630.27	79,997,561.28	972,731,528.65	5,860,000.00	-	-	-	-	922,180.59	5,030,910,610.46	6,280,615,251.40
89	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	6,661,994.73	9,653,547.25	3,008,980.02	35,676,195.37	9,813,099.32	3,905,740.70	-	-	-	-	-	68,719,557.39
90	FEDERAL GOVT STAFF HOUSING LOANS BOARD	39,985,317.51	-	-	-	-	-	-	-	-	-	-	39,985,317.51
91	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	200,000.00	893,368.75	-	-	-	-	-	-	-	146,734.35	-	1,240,103.10
92	FEDERAL TRAINING CENTRE,ENUGU	-	-	-	-	-	541,571.42	-	-	-	-	-	541,571.42
93	FEDERAL TRAINING CENTRE,ILORIN	150,349.25	225,654.85	-	-	-	-	-	-	-	-	-	376,004.10
94	FEDERAL TRAINING CENTRE,KADUNA	165,480.17	-	-	-	-	-	-	-	-	-	-	165,480.17
95	FEDERAL TRAINING CENTRE,MAIDUGURI	90,261.90	-	-	-	-	-	-	-	-	-	-	90,261.90
96	FEDERAL TRAINING CENTRE,CALABAR	735,653.10	214,786.85	-	-	-	-	-	-	-	-	-	950,439.95
97	PUBLIC SERVICE INSTITUTE OF NIGERIA	1,572,056.04	1,411,586.15	6,225,095.90	4,200,000.00	3,715,510.00	1,080,030.00	-	-	-	7,396,028.06	-	25,600,306.15
98	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-	675,000.00	-	12,615,680.00	9,669,814.00	11,063,136.80	-	-	-	-	-	34,023,630.80
99	AUDITOR GENERAL FOR THE FEDERATION	528,717.00	3,491,406.21	3,135,600.00	-	36,161,311.36	-	-	-	-	-	-	43,317,034.57
100	PUBLIC COMPLAINTS COMMISSION	1,229,907.83	4,122,713.85	-	-	16,550,900.00	-	-	-	-	-	-	21,903,521.68
101	FEDERAL CIVIL SERVICE COMMISSION	-	75,000.00	6,385.00	69,440.00	3,868,465.00	-	-	-	-	-	-	4,019,890.00
102	INDEPENDENT NATIONAL ELECTORAL COMMISSION	46,920,096.26	423,000.00	48,661,239.81	283,135,440.00	523,504,480.65	202,514,389.63	-	-	-	-	-	1,105,138,646.35
103	FEDERAL CHARACTER COMMISSION	38,382,012.55	-	-	35,286,920.00	16,704,772.50	187,034,565.20	-	-	-	-	45,080,632.65	322,488,902.90
104	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	86,251,796.37	13,150,942.06	26,771,594.32	-	4,397,028.70	-	-	-	-	-	-	130,571,361.44
105	NIGERIA COMMUNICATION SATELLITE	-	74,989,329.81	-	-	8,315,940.68	2,528,159.07	-	-	-	-	-	85,833,429.55
106	NIPOST	3,822,420.54	-	1,342,951.10	17,336,540.00	14,430,673.67	3,399,270.00	-	-	-	-	-	40,331,855.30
107	NATIONAL SECURITY ADVISER	20,300,000.00	318,977,000.00	-	5,320,000.00	-	-	-	-	-	-	-	344,597,000.00
108	DIRECTORATE OF STATE SECURITY SERVICE	24,896,590.00	-	73,715,050.00	169,054,934.52	-	-	-	-	390,395,983.60	-	-	658,064,558.12
109	NATIONAL INTELLIGENT AGENCY	5,230,000.00	1,792,000.00	133,267,939.00	70,944,000.00	280,000.00	-	-	-	-	-	-	211,513,939.00
110	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	9,670,107.20	1,792,000.00	137,917,403.00	70,944,000.00	280,000.00	450,000.00	-	-	-	-	3,109,736,000.00	3,330,789,510.20
111	CODE OF CONDUCT TRIBUNAL	14,003,611.66	-	-	-	-	1,140,552.00	-	-	-	78,400.00	-	15,222,563.66
112	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	-	-	3,408,300.00	2,040,250.04	-	-	-	-	-	-	5,448,550.04
113	POLICE SERVICE COMMISSION HQTRS	1,608,956.42	-	2,379,178.75	7,300,217.81	5,698,218.75	-	-	-	-	-	-	16,986,571.74
114	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	3,678,073.78	2,578,923,517.98	4,954,735.00	125,849,465.27	12,900,700.00	3,228,311.40	-	-	917,643.95	-	81,480,000.00	2,811,932,447.38
115	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-	-	-	-	2,232,951.25	-	-	-	-	-	-	2,232,951.25
116	NATIONAL COMMISSION FOR REFUGEES	14,444,070.01	73,627,320.90	2,509,514.34	66,145,000.00	2,853,917.50	8,359,126.00	-	-	749,220.00	-	4,787,200.00	173,475,368.75
117	LAGOS LIAISON OFFICE	3,068,675.06	1,432,914.00	20,000.00	-	-	-	-	-	-	-	-	4,521,589.06
118	NATIONAL IDENTITY MANAGEMENT COMMISSION	1,776,328.52	171,411,512.56	34,708,396.61	-	512,500.00	729,500.00	-	-	-	-	-	209,138,237.69
119	NATIONAL MERIT AWARD	1,163,243.20	765,145.01	716,997.00	-	5,622,571.25	3,961,000.00	-	-	-	-	-	12,228,956.46
120	FEDERAL ROAD SAFETY COMMISSION	22,493,096.62	10,732,944.39	1,689,680.00	179,034,818.54	3,750,000.00	11,684,548.07	-	-	-	-	-	229,385,087.62
122	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	960,250.31	3,839,765.00	1,427,159.57	3,784,999.13	2,831,106.87	4,635,891.80	-	-	-	-	-	17,479,172.68
123	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	-	3,472,347.00	-	3,862,879.79	-	-	-	249,500.00	-	1,915,991,727.12	1,923,576,453.91
124	NATIONAL PENSION COMMISSION	308,000.00	-	-	-	-	-	-	-	-	-	-	308,000.00
125	NATIONAL HAJJ COMMISSION OF NIGERIA	1,176,843.79	424,037.50	-	-	-	-	-	-	-	-	-	1,600,881.29

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR												
126	NIGERIA CHRISTIAN PILGRIM COMMISSION	149,784.66	101,500.00	-	7,525,503.00	5,705,087.48	6,022,568.00	-	-	-	-	-	19,504,443.14
127	NATIONAL LOTTERY TRUST FUND	-	865,718.99	-	-	21,235,550.00	452,800.00	-	-	17,416,821.25	-	-	39,970,890.24
128	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	45,956.94	-	-	10,006,535.00	-	-	-	-	-	-	-	10,052,491.94
129	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	576,970.65	993,586.70	-	-	-	-	-	-	-	-	1,570,557.35
130	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	14,088,500.25	-	2,659,699.72	55,802,600.00	5,477,675.00	5,762,990.00	-	-	-	396,319.22	-	84,187,784.20
131	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	25,058,926.49	76,573,924.91	15,474,484.03	12,906,951.75	541,215.00	93,500.00	-	-	955,132.48	4,624,825.62	-	136,228,960.29
132	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	51,346,766.77	-	5,600,000.00	1,503,651.43	-	-	-	-	-	-	58,450,418.20
	ECONOMIC SECTOR												
133	FEDERAL MINISTRY OF AGRICULTURE	148,304,252.46	805,034,515.84	5,025,369,898.21	59,373,451.25	44,026,350.25	1,758,440.00	-	-	1,002,903,310.00	4,205,963.40	4,536,299,841.82	11,627,276,023.23
134	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	830,690.30	-	14,350.00	1,927,444.44	163,330.25	346,560.00	-	-	186,121.00	-	-	3,468,495.99
135	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	12,242,982.95	4,794,308.78	25,829,399.97	27,246,180.08	30,970,850.51	37,168,368.00	-	-	-	2,839,303.60	314,965,830.71	456,057,234.59
136	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	6,513,583.35	4,127,128.97	16,297,921.93	6,416,550.00	11,341,625.38	10,152,899.20	-	-	-	19,415,148.00	-	74,264,856.83
137	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	275,183.00	9,288,730.22	380,180.03	-	9,587,778.33	6,177,005.60	-	-	-	-	-	25,708,877.17
138	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	975.00	24,000.00	8,081,334.80	57,875.00	144,400.00	-	-	-	-	-	8,308,584.80
139	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,691,104.97	3,552,273.90	-	-	-	-	-	-	-	-	-	5,243,378.87
140	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	18,000.00	525,568.77	315,000.00	1,491,090.73	-	142,215.00	-	-	-	-	-	2,491,874.50
141	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	2,211,001.25	2,763,807.50	-	-	690,975.00	4,186,246.50	-	-	743,137.50	-	-	10,595,167.75
142	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,519,298.87	956,536.75	114,500.00	-	-	-	-	-	-	-	-	2,590,335.62
143	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,323,306.58	424,037.50	6,710,172.79	-	-	-	-	-	-	-	-	8,457,516.87
144	COCOA RESEARCH INSTITUTE- IBADAN	278,567.91	2,945,483.63	3,100.00	378,626.50	1,247,649.13	-	-	-	-	2,135,915.59	-	6,989,342.76
145	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,228,633.32	4,273,739.64	25,137,842.31	14,285,918.75	1,659,536.11	1,076,933.40	-	-	3,703,109.47	-	-	51,365,713.00
146	RUBBER RESEARCH INSTITUTE- BENIN	286,066.30	1,690,229.22	-	-	-	-	-	-	-	-	-	1,976,295.52
147	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	4,750,090.60	2,926,411.64	343,927.50	-	-	1,932,170.00	-	-	-	-	-	9,952,599.73
148	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,260,925.31	333,183.11	-	1,640,000.00	-	-	-	-	-	588,286.54	-	3,822,394.97
149	VETERINARY COUNCIL OF NIGERIA	403,605.77	466,909.60	-	-	-	6,847,794.33	-	-	472,185.00	-	-	8,190,494.70
150	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	3,587,851.38	1,590,662.98	517,975.33	13,596,579.20	494,165.36	20,958,741.48	-	-	20,659,479.80	2,785,605.50	-	64,191,061.08
151	FEDERAL COLLEGE OF AGRICULTURE - AKURE	1,420,611.29	3,423,555.00	189,619.75	5,188,000.00	-	-	-	-	-	-	100,000,000.00	110,171,786.04
152	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	728,633.09	-	-	5,412,330.00	-	-	-	-	-	-	-	6,140,963.09
153	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	2,563,473.28	15,030,382.03	14,024,623.14	-	-	5,998,600.00	-	-	-	-	-	37,617,678.46
154	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,494,863.65	99,950.03	-	-	-	-	-	-	1,079,699.99	-	-	2,674,513.66
155	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	137,699.25	5,821,326.24	3,100,633.89	13,456,525.00	15,493,477.75	19,084,606.70	-	-	7,192,476.50	11,653,755.22	-	75,940,502.55
156	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	134,314.00	2,119,652.60	3,015,040.01	12,916,220.00	12,945,018.91	13,561,332.42	-	-	25,434,713.83	3,560,904.31	-	73,687,196.08
157	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	2,442,346.52	1,515,000.00	8,944,169.80	6,400,000.00	5,125,000.00	13,055,490.00	-	-	5,687,758.60	2,134,072.70	-	45,303,837.62
158	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	14,184,659.36	44,795,362.33	47,186,929.97	21,328,435.76	-	953,571.43	-	-	589,410.00	-	14,850,000.00	143,888,408.87
159	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	1,781,666.12	2,795,141.83	-	3,999,520.58	-	1,220,000.00	-	-	-	1,689,545.62	-	11,485,894.15
160	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	3,529,491.17	9,964,228.49	-	-	-	12,654,777.00	-	-	-	-	-	26,148,496.65
161	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	1,451,881.30	6,963,893.88	1,050,275.00	-	-	1,175,600.00	-	-	202,400.00	811,999.99	-	11,656,050.16
162	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	582,750.52	3,000.00	2,247,282.97	-	1,049,732.25	-	-	-	-	-	-	3,882,765.74

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIAITION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATIO N EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ECONOMIC SECTOR												
163	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	2,890,681.98	653,247.10	2,024,904.76	4,300,000.00	134,750.00	-	-	-	-	1,456,859.90	-	11,460,643.74
164	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	136,316.00	77,828,656.02	9,509,757.98	33,600.00	-	4,069,543.66	-	-	98,750.00	-	-	91,676,623.65
165	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	15,192,083.10	-	475,399.00	38,617,588.17	6,631,319.67	1,257,732.35	-	-	-	-	-	62,174,122.29
166	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	254,000.00	-	-	-	-	2,606,688.00	-	-	-	-	-	2,860,688.00
167	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	-	-	1,408,450.00	3,199,100.00	-	-	-	-	-	-	-	4,602,550.00
168	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	19,480,590.06	29,449,398.59	13,794,679.10	33,044,843.80	9,131,212.00	21,678,137.10	-	-	7,124,966.00	2,706,318.71	1,760,746,848.54	1,897,156,793.90
169	NATIONAL AGRICULTURE SEEDS COUNCIL	602,937.86	5,749,559.51	-	-	303,450.00	-	-	-	-	-	-	6,655,947.38
170	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,019,519.70	971,528.25	3,522,668.11	-	10,647,261.25	1,356,560.00	-	-	248,201.20	17,810,631.78	-	35,576,370.29
201	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,809,112.52	243,127.50	540,000.00	5,166,000.00	62,500.00	64,000.00	-	-	18,890,441.53	-	-	27,775,181.55
202	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	3,894,792.98	-	4,627,223.56	2,182,000.00	-	1,169,400.00	-	-	-	-	-	11,873,416.54
203	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	16,759,738.82	38,137,844.39	36,753,679.34	4,209,971.16	1,394,614.00	8,627,697.50	-	-	-	-	-	105,883,545.22
204	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	4,507,480.12	357,846.14	4,909,084.90	-	-	297,400.00	-	-	-	-	-	10,071,811.16
205	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	420,000.00	-	-	-	-	-	-	-	-	-	-	420,000.00
206	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	-	-	-	-	-	-	-	-	-	-	1,498,000.00	1,498,000.00
207	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	363,294.95	-	-	-	-	-	-	-	-	-	-	363,294.95
208	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	563,426.24	-	-	-	-	-	-	-	-	-	-	563,426.24
209	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	242,194.90	-	-	-	-	-	-	-	-	-	-	242,194.90
210	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	546,117.62	-	-	-	-	-	-	-	-	-	-	546,117.62
211	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	495,069.91	-	-	-	-	-	-	-	-	-	-	495,069.91
212	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE.	395,958.06	-	-	-	-	-	-	-	-	-	-	395,958.06
213	COOPERATIVE INFORMATION NETWORK	-	2,000,000.00	-	-	-	-	-	-	-	-	-	2,000,000.00
214	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	3,984,998.92	-	11,957,828.18	-	3,163,069.89	1,168,577.07	-	-	-	-	-	20,274,474.06
215	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	-	52,383,196.30	-	3,099,999.00	1,608,700.00	563,200.00	-	-	6,993,275.64	-	-	64,648,370.94
216	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	144,000.00	-	-	-	1,955,992.50	925,999.36	-	-	-	-	-	3,025,991.86
217	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	252,385.25	3,120,228.63	-	7,200,000.00	6,457,650.04	2,926,070.15	-	-	-	-	182,352,854.00	202,309,188.06
218	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	-	-	-	-	1,551,250.01	737,397.79	-	-	-	-	-	2,288,647.80
219	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	310,000.00	-	-	-	-	-	-	-	-	-	-	310,000.00
220	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	-	-	-	-	2,533,902.93	1,059,400.00	-	-	-	-	5,993,575.00	9,586,877.93
221	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	210,300.00	1,525,025.00	-	-	2,201,699.98	1,522,983.92	-	-	-	-	-	5,460,008.90
222	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	-	-	-	-	2,069,746.88	1,138,515.00	-	-	-	-	-	3,208,261.88
223	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	74,871.02	-	-	-	1,001,490.00	1,126,238.74	-	-	-	-	36,746,000.00	38,948,599.76
224	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	2,308,017.28	-	-	-	-	-	-	-	-	-	-	2,308,017.28
225	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	669,199.94	-	-	-	-	-	-	-	-	-	-	669,199.94
226	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	174,000.00	-	-	-	-	600.00	-	-	-	-	100,250,000.00	100,424,600.00
227	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	-	435,000.00	-	-	-	-	-	-	-	-	-	435,000.00
228	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	-	-	-	-	-	799,700.00	-	-	-	-	-	799,700.00
229	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-	-	-	-	-	799,980.00	-	-	-	-	-	799,980.00
230	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	-	-	-	562,499.99	-	-	-	-	-	-	562,499.99

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ECONOMIC SECTOR												
171	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	1,148,857.09	-	-	-	1,344,000.00	257,040.00	-	-	-	-	-	2,749,897.09
172	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	683,559.82	723,650.00	-	-	-	-	-	-	-	-	-	1,407,209.82
173	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	4,849,975.18	25,000.00	-	-	-	-	-	-	5,000.00	-	-	4,879,975.18
174	FEDERAL MINISTRY OF FINANCE - HQTRS	2,986,976.04	-	9,600,000.00	29,893,185.00	29,755,512.44	21,026,390.00	-	-	-	-	-	93,262,013.48
175	DEBT MANAGEMENT OFFICE	-	-	1,460,559.55	13,336,225.00	-	-	-	-	-	-	-	14,796,784.54
176	INVESTMENT AND SECURITIES TRIBUNAL	7,001,501.36	447,288.20	2,842,865.04	41,326,563.00	27,258,369.13	6,713,841.34	-	-	-	-	-	85,590,428.07
177	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	6,805,257.03	733,394.39	-	-	-	-	-	-	-	-	238,929,428,765.00	238,936,967,416.43
178	FEDERAL INLAND REVENUE SERVICES	544,196,371.02	-	406,498,162.80	1,364,953,694.52	2,254,494,267.78	887,603,263.87	-	-	-	-	-	5,457,745,759.99
179	NIGERIA CUSTOMS SERVIVES	164,736,826.95	10,837,238.03	3,991,273.42	666,841,147.45	31,377,906.25	1,759,517.60	-	-	5,985,000.00	-	-	885,528,909.71
180	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	15,999,123.81	11,095,670.94	16,060,287.51	12,818,044.80	25,241,128.28	15,587,402.19	-	-	-	-	-	96,801,657.53
181	STANDARD ORGANIZATION OF NIGERIA	23,417,830.28	649,851.29	24,890,971.60	61,451,438.35	63,453,345.41	1,267,133,555.54	-	-	-	-	-	1,440,996,992.47
182	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	49,263,647.02	1,883,150.55	8,387,524.80	39,626,930.80	34,957,839.78	8,170,185.20	-	-	-	-	-	142,289,278.15
183	INDUSTRIAL TRAINING FUND	-	-	-	-	-	-	-	-	-	-	375,227,634.98	375,227,634.98
184	NIGERIAN EXPORT PROMOTION COUNCIL	2,293,700.00	1,062,793.80	660,085.00	6,457,050.60	12,663,879.76	10,911,386.36	-	-	-	-	-	34,048,895.52
185	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	3,692,961.07	290,279,799.45	9,578,637.87	31,023,462.51	21,293,363.18	4,311,842.53	-	-	-	15,091,633.34	-	375,271,699.95
186	CONSUMER PROTECTION COUNCIL	244,447.74	-	-	47,905,387.72	27,920,242.65	5,403,115.03	-	-	-	-	-	81,473,193.14
187	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-	1,262,801.49	-	-	-	-	-	-	-	-	-	1,262,801.49
188	ONNE OIL AND GAS FREE ZONE AUTHORITY	2,893,244.00	2,451,419.58	-	31,084,500.10	2,875,000.00	-	-	-	-	-	597,753,975.93	637,008,139.60
189	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	10,323,179.66	601,027.60	7,290,363.30	18,647,484.20	-	45,999,174.80	-	-	-	-	-	82,861,229.56
190	NIGERIA COMMODITY EXCHANGE (NCX)	2,501,495.53	-	-	8,700.00	-	-	-	-	-	-	-	2,510,195.53
191	SMEDAN - H/QTRS	1,483,611.74	75,017,300.61	14,560,706.50	17,401,141.00	342,983.26	-	-	-	-	-	8,712,554,497.04	8,821,760,240.15
192	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	-	-	-	-	5,742,373.10	2,964,360.00	-	-	-	-	10,475,719.29	19,182,452.39
193	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	-	-	-	19,135,100.00	3,607,974.76	6,566,059.00	-	-	-	-	-	29,309,133.76
194	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,234,784.13	41,305,880.31	9,258,520.03	39,403,017.00	239,424,302.24	128,403,292.56	-	-	253,626.00	-	1,359,541,433.52	1,819,824,855.79
195	INDUSTRIAL ARBITRATION PANEL	1,727,730.00	-	-	10,583,939.81	-	-	-	-	-	-	10,975,400.00	23,287,129.81
196	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	275,280.84	654,950.62	-	89,472.90	-	11,779,775.57	-	-	-	-	-	12,799,479.93
197	NATIONAL PRODUCTIVITY CENTRE	-	220,000.00	19,646.00	597,960.00	1,020,000.00	1,771,010.00	-	-	-	-	32,585,000.00	36,213,616.00
198	NATIONAL DIRECTORATE OF EMPLOYMENT	4,281,513.38	6,678,713.96	18,170,557.00	531,544.00	5,000.00	964,550.00	-	-	-	-	300,636,697.70	331,268,576.04
199	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	-	1,411,509.55	8,477,962.50	12,743,809.06	5,127,231.22	-	-	-	-	-	27,760,512.33
200	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	16,727,185.34	95,890,848.34	29,790,889.19	18,156,443.81	1,212,093.13	987,191.06	-	-	-	2,144,499.86	152,324,730.36	317,233,881.06
231	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	39,237.40	-	-	-	-	399,999.81	-	-	-	-	69,999,344.71	70,438,581.92
232	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	226,000.00	-	-	-	-	-	-	-	-	-	-	226,000.00
233	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	61.80	-	-	-	1,249,987.45	499,999.99	-	-	-	-	-	1,750,069.24
234	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	-	-	-	-	1,645,000.00	1,684,000.00	-	-	-	-	16,750,000.00	20,079,000.00
235	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	221,550.00	-	-	2,000,000.00	1,498,218.75	998,550.00	-	-	-	-	-	4,718,318.75
236	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	88,000.00	-	-	-	-	-	-	-	-	-	-	88,000.00
237	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	7,727,020.60	5,567,761.16	637,231.35	6,426,000.00	-	-	-	-	-	-	-	20,358,013.10
238	TECHNOLOGY INCUBATION CENTRE, GOMBE	633,637.04	843,310.75	-	-	-	-	-	-	-	-	-	1,476,947.79
239	TECHNOLOGY INCUBATION CENTRE, KATSINA	366,306.39	1,061,487.50	-	-	-	-	-	-	-	-	-	1,427,793.89
240	TECHNOLOGY INCUBATION CENTRE, LAFIA	1,288,439.71	1,610,284.20	-	-	-	-	-	-	-	-	-	2,898,723.91
241	TECHNOLOGY INCUBATION CENTRE, LOKOJA	1,201,185.39	1,085,120.87	-	-	-	-	-	-	-	-	-	2,286,306.26
242	TECHNOLOGY INCUBATION CENTRE, MAKURDI	-	1,690,086.23	-	-	-	-	-	-	-	469,556.65	-	2,159,642.88
243	NORTH CENTRAL ZONAL OFFICE, MINNA	-	-	-	-	-	-	-	-	-	11,318.26	-	11,318.26
244	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	379,488.00	249,999.95	529,450.00	-	-	-	-	-	-	-	-	1,158,937.95

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIAITION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATIO N EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ECONOMIC SECTOR												
245	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	98,910.00	167,685.00	887,065.80	-	-	-	-	-	-	-	-	1,153,661.80
246	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	259,503.88	248,184.53	1,438,500.00	-	-	-	-	-	-	-	-	1,946,188.40
247	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	736,435.22	1,328,512.50	4,716,416.12	-	-	-	-	-	-	-	31,062,242.62	37,843,606.46
248	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	58,680.00	149,625.00	3,629,971.58	-	-	-	-	-	-	-	-	3,838,276.58
249	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	81,368.41	93,290.00	808,149.69	-	-	-	-	-	-	-	-	982,808.09
250	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	71,663.47	149,975.00	1,421,537.80	-	-	-	-	-	-	-	-	1,643,176.27
251	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	359,736.67	-	1,008,306.04	-	-	-	-	-	-	-	-	1,368,042.71
252	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	88,203.36	247,977.50	753,737.96	-	-	-	-	-	-	-	-	1,089,918.81
253	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	36,000.00	-	2,115,994.47	-	-	-	-	-	-	-	-	2,151,994.47
254	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	88,228.92	154,228.86	1,534,832.78	-	-	-	-	-	-	-	-	1,777,290.55
255	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	88,345.00	-	735,821.27	3,935,925.00	-	-	-	-	-	-	-	4,760,091.27
256	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	67,553.90	89,775.00	286,357.10	-	-	-	-	-	-	-	-	463,686.00
257	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	89,400.00	240,379.40	1,374,108.20	-	132,500.00	-	-	-	-	-	-	1,836,387.60
258	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	243,534.28	-	999,600.00	-	-	-	-	-	-	-	-	1,243,134.28
259	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	290,400.00	119,175.00	987,157.50	-	-	-	-	-	-	-	-	1,396,732.50
260	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	79,942.88	-	1,874,708.38	-	-	-	-	-	-	-	-	1,954,651.26
261	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	553,346.20	925,000.00	-	-	-	-	-	-	-	-	-	1,478,346.20
262	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	96,600.00	249,775.00	681,588.35	-	-	-	-	-	-	-	-	1,027,963.35
263	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	88,576.00	512,956.51	5,027,999.95	-	-	-	-	-	-	-	-	5,629,532.46
264	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	85,155.43	239,400.00	2,445,660.00	-	-	-	-	-	-	-	-	2,770,215.43
265	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	-	2,091,922.89	-	-	-	-	-	-	-	-	2,091,922.89
266	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	815,189.53	7,523,540.80	8,160,613.52	6,250,000.00	-	4,310,428.51	-	-	347,000.00	-	-	27,406,772.36
267	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	-	540,461.79	5,000.00	-	2,952,218.95	1,000,000.05	-	-	-	-	-	4,497,700.78
268	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	275,959.96	-	-	-	-	-	-	-	-	-	-	275,959.96
269	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	56,227.52	-	4,458,420.00	1,399,050.00	-	454,832.28	-	-	5,846,074.42	-	-	12,214,604.23
270	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	1,149,593.74	-	-	-	-	-	-	-	-	-	-	1,149,593.74
271	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	7,963,921.98	10,697,664.35	-	1,700,082.50	5,131,650.00	-	-	3,960,949.00	213,571.40	-	29,667,789.24
272	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	-	9,891,066.79	-	-	-	-	-	-	-	-	-	9,891,066.79
273	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	-	1,047,928.99	4,114,242.08	-	-	-	-	-	-	-	-	5,162,171.07
274	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	-	813,975.00	1,923,615.89	-	-	-	-	-	-	-	-	2,737,590.89
275	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	17,125,382.38	65,346,584.69	45,345,344.41	4,364,509.38	3,779,298.30	22,844,588.51	-	-	-	-	961,509,458.90	1,120,915,165.98
276	PROJECT DEVELOPMENT INSTITUTE - ENUGU	487,916.59	9,721,788.64	16,582,490.44	5,175,828.00	-	23,000.00	-	-	-	890,958.94	2,710,166,628.53	2,743,048,611.14
277	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	817,912.73	1,515,313.06	-	4,612,868.14	1,158,251.99	1,014,574.80	-	-	-	881,674.34	-	10,000,595.05
278	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	676,573.83	63,892,004.78	2,002,650.63	-	-	-	-	-	-	-	-	66,571,229.24
279	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	6,906,793.84	992,400.52	23,503.45	17,321,888.06	-	38,199,192.80	-	-	-	-	-	63,523,778.66
280	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	3,727,602.56	13,635,950.54	33,542,615.59	-	-	-	-	-	-	2,929,598.02	-	53,835,766.72
281	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	1,758,112.44	14,588,287.85	1,294,164.06	3,990,000.00	-	-	-	-	-	-	23,600,000.00	45,205,564.35
282	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	296,868.26	12,162,127.81	19,056,363.50	2,400,000.00	-	-	-	-	-	288,526.00	-	34,213,885.57
283	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	10,606.05	30,488,983.80	9,131,180.00	-	220,000.00	-	-	-	-	-	39,850,969.85
284	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	882,889.21	11,137,772.64	22,292,879.69	4,124,736.84	-	-	-	-	-	-	171,342,908.18	208,781,186.57
285	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	-	1,092,586.28	-	-	-	-	-	-	-	-	-	1,092,586.28
		-			-	-	-	-	-	-	-	-	

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ECONOMIC SECTOR												
286	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO		194,899.16	4,936,988.65									5,131,887.81
287	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	-	-	4,570,842.11	-	-	-	-	-	-	-	-	4,570,842.11
288	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	-	399,000.00	-	-	-	-	-	-	-	-	-	399,000.00
289	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	6,288,134.02	1,867,898.14	6,548,607.54	-	-	-	-	-	-	-	-	14,704,639.70
290	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	767,850.00	309,447.70	1,844,507.53	3,400,000.00	250,000.00	2,089,930.00						8,661,735.23
291	NATIONAL CENTRE FOR REMOTE SENSING - JOS	-	1,085,750.00	2,486,200.00	-	-	771,493.52	-	-	-	-	-	4,343,443.52
292	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	6,254,195.62	82,217.62	15,355,693.19	6,886,996.08	4,901,852.51	-	-	-	-	-	-	33,480,955.01
293	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	283,712.10	-	840,223.75	-	-	1,179,178.00	-	-	-	160,130.63	-	2,463,244.48
294	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	494,539.19	190,581.50	3,405,588.68	-	-	1,569,450.69	-	-	-	-	-	5,661,160.25
295	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	394,785.16	250,000.00	2,004,681.78	-	-	-	-	-	-	-	-	2,649,466.94
296	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	2,885,604.68	629,237.50	46,633,751.44	4,519,632.14	14,342,400.39	3,913,843.90	-	-	-	24,012.00	-	72,948,482.05
297	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	2,653,265.59	4,512,130.87	10,321,574.46	5,607,200.00	4,084,075.00	2,269,483.60	-	-	-	-	17,635,123.82	47,082,853.34
298	SOKOTO ENERGY RESEARCH	1,709,522.03	1,495,990.63	1,463,849.91	4,040,400.00	-	-	-	-	-	-	-	8,709,762.57
299	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	1,592,258.56	5,706,810.00	-	1,970,237.06	-	-	-	-	-	-	-	9,269,305.62
300	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE, UNIVERSITY OF LAGOS	-	-	4,833,847.56	2,074,325.00	-	-	-	-	-	-	-	6,908,172.56
301	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	407,142.84	2,041,905.60	249,475.80	3,135,720.00	-	-	-	-	-	-	-	5,834,244.24
302	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	-	-	2,539,972.95	-	-	-	-	-	-	-	-	2,539,972.95
303	TECHNOLOGY BUSINESS INCUBATOR - ENUGU ENERGY COMMISSION OF NIGERIA	577,578.70	199,999.80	335,555.00	-	-	1,081,326.25	-	-	-	-	-	2,194,459.76
304	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD).	4,974,197.88	256,522,632.81	25,463,044.30	54,919,094.80	-	28,457,560.20	-	-	-	-	454,807,223.42	825,143,693.41
305	ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	2,050,689.18	-	1,696,367.40	3,248,700.00	-	-	-	-	-	-	-	6,995,756.58
306	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	938,565.70	186,165.23	583,302.25	-	-	1,014,641.84	-	-	-	-	-	2,722,675.01
307	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	715,007.98	-	1,682,865.60	-	-	1,671,380.00	-	-	-	-	-	4,069,253.58
308	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	2,423,479.01	1,601,586,900.94	14,450,570.88	5,747,517.50	11,386,278.00	40,513,617,362.02	-	-	-	-	-	42,149,212,108.34
309	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	6,765,885.05	4,266,636.49	-	-	-	483,932,280.23	-	-	69,676,796.30	-	-	564,641,598.09
310	NIGERIAN RAILWAY CORPORATION	6,610,667.23	162,777,331.02	596,749,979.23	105,714,727.26	-	-	-	-	-	5,519,917.39	-	877,372,622.13
311	NATIONAL INLAND WATERWAYS AUTHORITY	3,407,510.96	165,108,359.49	3,459,590.50	136,416,256.98	11,009,233.55	783,205.60	-	-	52,514.00	-	-	320,236,671.07
312	MARITIME ACADEMY, ORON	43,328,781.15	38,400,302.27	15,017,385.45	66,666,317.83	54,981,070.93	104,627,173.69	-	-	17,819,136.07	7,213,236.48	-	348,053,403.87
313	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	26,297,908.10	37,118,861.46	-	-	-	-	-	-	29,004,039.54	-	-	92,420,809.09
314	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	722,036.69	30,818,977.20	230,703,131.57	20,605,540.00	-	196,768,790.79	-	-	6,027,562.08	-	31,556,425.92	517,202,464.20
315	NIGERIAN METEOROLOGICAL AGENCY	2,440,299.62	18,865,142.79	198,656,290.99	1,488,888.00	15,541,449.00	215,627,005.70	-	-	3,002,213.47	1,050,127.72	-	456,671,417.29
316	ACCIDENT INVESTIGATION BUREAU	15,092,586.32	1,805,000.00	80,800,313.34	78,829,258.53	21,050,738.81	7,089,452.60	-	-	1,930,738.76	-	-	206,598,088.35
317	NIGERIA AIRSPACE MANAGEMENT AGENCY	-	110,999,999.69	50,876,098.57	-	-	-	-	-	-	-	-	161,876,098.26
318	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	363,882,403.29	10,008,817,363.95	1,746,551,143.71	102,470,531.44	130,927,838.40	72,246,753.23	-	-	22,632,322.05	3,868,384.87	95,739,401,954.35	108,190,798,695.29
319	NATIONAL RURAL ELECTRIFICATION AGENCY	-	1,136,243,895.45	825,666.60	128,449,239.60	17,334,674.50	10,684,497.40	-	-	-	-	480,161,686.91	1,773,699,660.46
320	NIGERIAN ELECTRICITY REGULATORY COMMISSION	253,360,000.00	797,250.00	41,011,000.00	13,635,000.00	109,198,000.00	2,703,000.00	-	-	-	-	5,316,000.00	426,020,250.00
321	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	5,822,263.66	2,615,000.00	38,369,362.64	9,547,650.00	5,614,402.35	995,400.00	-	-	1,145,195.91	-	-	64,109,274.56
322	NATIONAL POWER TRAINING INSTITUTE	5,820,828.48	23,069,370.45	9,632,449.64	6,325,708.60	140,500.00	27,774,930.18	-	-	9,626,490.19	-	6,490,000.00	88,880,337.54
323	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	29,300.92	-		-	3,367,231.25	3,089,345.70	-	-	-	-	-	6,485,877.87
324	TRANSMISSION COMPANY OF NIGERIA	200,351.79	1,580,171,940.99		-	-	-	-	-	-	-	-	1,580,372,292.78
325	NIGERIAN BULK ELECTRICITY TRADING PLC		1,556,845.02		116,604,476.78	-	112,649,351.83	-	-	-	-	-	230,810,673.55

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ECONOMIC SECTOR												
326	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,682,991.26	1,927,010.00	92,297,622.44	20,958,780.00	31,716,022.08	-	-	-	-	5,537,147.62	13,322,000.00	167,441,573.40
327	FEDERAL SCHOOL OF SURVEY, OYO	1,295,199.13	-	2,465,000.00	-	-	-	-	-	-	80,000.00	-	3,840,199.13
328	FEDERAL ROAD MAINTENANCE AGENCY	4,030,841.81	897,143,187.05	3,022,497.10	42,976,679.35	8,474,763.75	9,310,508.31	-	-	-	-	-	964,958,477.36
329	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	1,784,076.36	3,195,768.14	54,375.00	1,736,364.76	1,263,569.14	1,522,580.88	-	-	-	-	-	9,556,734.28
330	SURVEY COUNCIL OF NIGERIA	1,199,600.00	-	7,989,500.00	3,400,000.00	-	809,500.00	-	-	-	-	77,564,264.30	90,962,864.30
331	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	1,402,013.68	1,285,483.51	10,266,087.30	4,590,000.00	1,480,224.38	1,867,227.80	-	-	-	-	-	20,891,036.66
332	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	326,737.65	13,708,607.59		-	39,216,118.83	17,188,691.23	-	-	-	965,559.35	-	71,405,714.65
333	DEPARTMENT OF PETROLEUM RESOURCES	86,380,459.97	4,408,575.00	59,098,275.82	577,528,482.48	81,274,680.98	143,094,683.06	-	-	16,791,816.17	-	-	968,576,973.48
334	PETROLEUM TRAINING INSTITUTE	210,456.84	47,546,206.74	27,837,543.65	20,065,500.00	19,731,170.52	335,497.66	-	-	500,000.00	-	-	116,226,375.42
335	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	4,409,785.80	-		-	14,901,882.90	5,195,988.34	-	-	-	-	-	24,507,657.04
336	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	729,855.00	-		103,204,301.46	4,628,750.00	8,534,374.00	-	-	-	-	-	117,157,280.46
337	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,168,853.31	8,778,657.27	16,650,605.90	-	-	1,265,239.71	-	-	-	-	-	27,863,356.19
338	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	3,414,368.90	42,944,665.06	54,217,555.20	171,223,596.00	139,559,679.32	48,014,416.49	-	-	20,598,432.22	-	-	479,972,713.19
339	NIGERIAN GEOLOGICAL SURVEY AGENCY	5,007,916.14	7,500,000.00	137,918,544.54	-	-	-	-	-	-	-	-	150,426,460.68
340	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA		981,330.71	61,435,706.10	49,249,019.40	4,198,161.74	41,000.00	-	-	92,250.00	-	107,632,187.28	223,629,655.23
341	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	648,241.16	1,660,424.36	12,196,745.88	-	-	-	-	-	24,200,000.00	-	-	38,705,411.40
342	METALLURGICAL TRAINING INSTITUTE, ONITSHA	1,528,579.37	8,374,782.70	11,728,226.40	5,676,300.00	-	1,700,000.00	-	-	3,113,007.13	-	-	32,120,895.60
343	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,172,994.64	4,494,378.81		-	-	926,420.00	-	-	-	-	-	6,593,793.45
344	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	296,769.30	528,189.97	1,659,284.50	1,500,000.00	10,616.25	70,965.00	-	-	-	-	-	4,065,825.02
345	NIGERIA MINING CADASTRE OFFICE & CENTRES	764,077.60	-		33,723,930.15	6,541,650.00	3,971,841.60	-	-	-	-	-	45,001,499.55
346	AJAOKUTA STEEL COMPANY LIMITED		2,655,264.87	34,176,461.36	-	-	-	-	-	-	-	-	36,831,726.22
347	SOLID MINERAL DEVELOPMENT FUND OFFICE		-		3,220,420.06	-	-	-	-	-	-	-	3,220,420.06
348	BUDGET AND NATIONAL PLANNING		31,279,734.29	2,305,258.10	16,927,385.20	3,999,487.50	13,757,235.00	-	-	-	-	-	68,269,100.09
349	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	446,563.58	219,025.00		79,872.53	1,167,500.00	-	-	-	-	-	-	1,912,961.11
350	CENTRE FOR MANAGEMENT DEVELOPMENT	7,512,771.71	-	-	4,590,000.00	6,053,262.78	22,000.00	-	-	-	-	-	18,178,034.49
351	NATIONAL BUREAU OF STATISTICS	2,000,000.00	-	2,625,307.80	-	10,373,375.00	10,955,575.60	-	-	-	-	-	25,954,258.40
352	BUDGET OFFICE OF THE FEDERATION	-	-	4,074,000.00	27,032,250.60	25,919,688.07	11,162,431.00	-	-	-	-	-	68,188,369.66
353	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	-	250,007.14	749,905.00	5,264,898.08	-	-	-	-	-	-	-	6,264,810.22
354	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	-	-	-	-	57,509,153.75	-	-	-	-	87,900.00	-	57,597,053.75
355	FISCAL RESPONSILIBITY COMMISSION	14,673.00	-	2,145,900.00	7,966,412.96	4,406,687.50	3,235,667.52	-	-	-	-	-	17,769,340.98
356	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	229,750,431.76	3,643,260,057.64	73,518,140.18	10,934,000.00	14,578,065.00	14,827,847.80	-	-	85,933,519.05	10,673,752.07	-	4,083,475,813.49
357	NIGERIA HYDROLOGICAL SERVICE AGENCY	931,086.80	31,705,624.64	-	-	-	-	-	-	-	-	-	32,636,711.44
358	ANAMBRA/ IMO RBDA	6,933,946.36	285,841,251.01	3,817,646.69	-	2,690,352.71	999,990.60	-	-	10,140,711.56	-	-	310,423,898.92
359	BENIN/ OWENA RBDA	34,119,423.03	15,281,964.85	-	-	-	-	-	-	-	-	775,015,677.29	824,417,065.17
360	CHAD BASIN RBDA	6,666,162.02	9,515,541.76	7,031,652.50	18,062,141.56	-	-	-	-	-	-	-	41,275,497.84
361	CROSS RIVER RBDA	4,856,786.50	750,969,426.06	53,917,488.11	65,804,619.80	-	45,341,923.80	-	-	11,450,354.68	13,808,006.08	-	946,148,605.03
362	HADEJIA-JAMAA»ARE RBDA	4,182,502.40	297,086,567.72	-	-	-	-	-	-	1,697,997.67	2,568,611.55	-	305,535,679.34
363	LOWER BENUE RBDA	12,157,141.35	193,205,226.33	1,446,957.36	1,000,000.00	-	2,877,000.00	-	-	-	578,338.95	-	211,264,663.99
364	LOWER NIGER RBDA	14,064,169.47	115,317,026.56	219,964.15	-	-	17,923,363.43	-	-	-	30,218.45	387,408,180.01	534,962,922.08
365	NIGER DELTA RBDA	2,726,842.38	85,252,801.06	999,499.92	-	-	-	-	-	-	400,000.00	885,877,548.08	975,256,691.44
366	OGUN/ OSUN RBDA	5,145,947.67	19,126,034.92	23,287,110.79	2,179,304.04	-	68,776,773.22	-	-	-	-	29,910,889.92	148,426,060.55

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCISSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	ECONOMIC SECTOR												
367	SOKOTO RIMA RBDA	4,858,326.79	238,119,208.73	1,511,809.13	-	-	64,908,561.21	-	-	102,883.36	-	183,075,654.75	492,576,438.96
368	UPPER BENUE RBDA	8,392,357.12	159,879,929.54	16,247,096.46	-	-	-	-	-	-	-	115,765,467.45	300,284,850.58
369	UPPER NIGER RBDA	5,427,298.20	269,533,791.41	6,000,000.00	4,025,520.00	-	11,112,251.35	-	-	2,496,354.66	-	632,904,435.61	931,499,651.23
370	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	3,698,164.84	14,485,539.97	22,379,804.27	34,887,507.79	21,393,059.50	30,683,211.88	-	-	696,312.00	15,437,070.90	146,992,555.24	290,654,226.39
371	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	121,740.00	414,390.00	-	-	-	-	-	-	-	-	65,175,000.00	65,711,130.00
372	GURARA WATER MANAGEMENT AUTHORITY	1,710,184.76	15,827,823.27	-	3,222,822.00	-	522,144.00	-	-	-	2,023,895.67	-	23,306,869.70
	LAW & JUSTICE SECTOR												
373	NATIONAL JUDICIAL COUNCIL- ABUJA	38,147,045.23	125,522,114.87	33,317,030.78	262,200,054.04	98,461,821.40	188,776,911.14	-	-	45,794,160.25	-	-	792,219,137.71
374	SUPREME COURT OF NIGERIA	11,860,992.76	6,431,212.85	2,232,688.00	1,696,800.00	2,347,401.86	25,786,146.15	-	-	24,038,437.50	-	-	74,393,679.14
375	COURT OF APPEAL	76,450,324.68	3,231,275.00	24,005,364.71	216,099,548.65	33,531,019.80	140,330,578.46	-	-	5,000,300.00	-	-	498,648,411.30
376	FEDERAL HIGH COURT-LAGOS	22,354,541.46	10,849,889.15	11,502,361.31	89,440,000.00	36,773,822.14	59,230,115.75	-	-	15,471,871.74	1,345,540.00	-	246,968,141.55
377	HIGH COURT OF JUSTICE FCT ABUJA	1,567,510,989.43	28,164,122.38	162,117,048.75	861,253,627.03	159,180,729.80	1,306,202,439.12	-	-	111,766,345.00	-	-	4,196,195,301.51
378	SHARIA COURT OF APPEAL-ABUJA	3,395,383.15	1,607,708.39	1,373,000.00	49,582,100.00	1,283,667.50	1,156,000.00	-	-	2,762,400.00	-	-	61,180,274.05
379	CUSTOMARY COURT OF APPEAL ABUJA	222,546,189.22	30,979,850.00	14,395,517.25	108,196,427.50	39,885,421.00	160,784,341.62	-	-	26,056,799.94	-	-	602,844,546.53
380	NATIONAL INDUSTRIAL COURT	82,550,245.85	21,355,371.73	35,101,696.67	266,445,024.66	76,462,953.89	244,220,668.77	-	-	3,679,424.52	-	-	729,815,586.09
381	NATIONAL JUDICIAL INSTITUTE ABUJA	13,219,716.89	2,103,978.74	2,000,000.00	22,105,455.40	3,112,983.38	31,176,460.74	-	-	183,310,874.60	-	-	257,029,469.75
382	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	6,283,086.18	-	-	32,999,800.00	2,078,521.33	6,868,303.07	-	-	-	-	-	50,229,710.58
383	FEDERAL JUDICIARY SERVICE COMMISSION- ABUJA	71,008,829.55	2,004,861.00	4,215,834.90	35,832,175.60	7,014,652.20	4,305,811.79	-	-	-	-	-	124,382,165.04
384	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,867,186.24	-	16,046,703.63	41,727,076.96	9,606,298.89	-	-	-	800,000.00	-	428,074,050.00	498,123,315.72
385	NIGERIAN LAW REFORM COMMISSION	-	-	-	-	11,432,865.34	2,644,325.00	-	-	-	-	-	14,077,190.34
386	LEGAL AID COUNCIL	489,293.05	-	766,248.32	-	380,362.50	2,175,590.00	-	-	-	146,561.28	-	3,958,055.16
387	COUNCIL OF LEGAL EDUCATION	8,008,697.02	2,718,136.37	3,926,588.32	29,511,111.00	51,375.00	-	-	-	-	-	-	44,215,907.72
388	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	645,617.83	248,507.15	-	683,163.20	-	1,620,000.00	-	-	1,005,597.50	3,273,698.12	-	7,476,583.80
389	NATIONAL HUMAN RIGHTS COMMISSION	26,685,915.81	-	5,163,649.10	10,402,533.00	4,302,296.55	8,216,469.54	-	-	-	-	808,069,041.85	862,839,905.85
390	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	358,893.77	36,580.00	-	-	-	-	-	-	-	-	40,000,000.00	40,395,473.77
391	NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	-	-	31,905,973.72	-	-	-	-	-	-	18,433,900.00	50,339,873.72
392	NIGERIAN COPYRIGHT COMMISSION	-	-	-	-	250,000.00	-	-	-	-	-	-	250,000.00
393	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	-	691,812.50	37,140.00	12,991,999.99	163,150.00	1,193,520.00	-	-	1,058,750.00	-	1,323,068,354.51	1,339,204,727.00
394	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	13,564,745.44	44,900.00	32,506,159.20	4,009,862.50	5,319,692.64	-	-	-	1,228,872.38	-	56,674,432.15
395	CODE OF CONDUCT BUREAU	-	15,155,642.13	42,300,000.00	-	1,799,460.00	7,948,018.09	-	-	17,687,955.23	-	-	84,891,075.44
	REGIONAL SECTOR												
396	FEDERAL CAPITAL TERRITORY ADMINISTRATION	22,753,265.31	888,592,418.87	-	-	-	-	-	-	-	-	-	911,345,684.18
397	FEDERAL MINISTRY OF NIGER DELTA HQTRS	81,174,413.42	1,787,295,503.26	33,660,867.19	-	19,673,917.94	1,289,475.00	-	-	9,626,810.39	28,602,867.54	1,083,791,845.15	3,045,115,699.90
	SOCIAL SECTOR												
398	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	64,767,058.89	14,586,290.29	46,092,990.40	12,000,000.00	7,517,525.25	32,161,664.75	-	-	1,100,000.00	-	2,476,252,716.55	2,654,478,186.14
399	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	14,459,612.01	5,250,261.24	3,485,210.60	24,919,055.40	-	49,563,917.40	-	-	41,280,014.16	-	-	138,958,070.81
400	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,478,130.00	10,266,956.79	59,822,715.78	99,457,435.00	-	-	-	-	-	296,889.48	-	171,322,127.05
401	NIGERIA FOOTBALL FEDERATION	681,758.00	1,708,050.00	1,397,328.35	15,510,000.00	2,784,925.00	4,894,950.00	-	-	1,795,835.80	-	-	28,772,847.15
402	NIGERIA INSTITUTE FOR SPORTS (NIS)	5,517,412.08	781,863.75	49,651.00	9,132,552.00	9,173,180.25	6,847,628.55	-	-	-	-	-	31,502,287.63
403	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	5,127,803.42	-	10,501,783.54	-	5,354,012.50	555,440.00	-	-	-	-	-	21,539,039.45
404	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	499,420.19	4,072,291.34	-	-	-	-	-	-	-	-	-	4,571,711.53
405	NATIONAL CENTER FOR WOMEN DEVELOPMENT	894,290,307.10	-	10,000.00	-	-	-	-	-	-	-	-	894,300,307.10

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	SOCIAL SECTOR												
406	FEDERAL MINISTRY OF EDUCATION - HQTRS	11,286,202.89	41,292,786.23	8,674,787.07	52,245,174.47	16,973,142.06	27,522,154.80	-	-	157,969.90	-	122,626,309.20	280,778,526.61
407	TERTIARY EDUCATION TRUST FUND	22,007,329.72	-	24,748,750.00	22,683,399.02	82,697,977.02	30,945,060.86	-	-	858,264.36	-	-	183,940,780.98
408	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	469,626,853.99	-	3,057,414.59	42,998,101.18	87,400,708.03	318,644,509.47	-	-	-	-	-	921,727,587.26
409	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	791,754.89	-	-	3,613,238.40	-	3,839,998.91	-	-	-	-	-	8,244,992.19
410	JOINT ADMISSIONS MATRICULATION BOARD	1,131,761.65	-	-	-	-	-	-	-	-	-	-	1,131,761.65
411	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,357,597.90	-	-	-	-	-	-	-	-	-	-	2,357,597.90
412	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	-	776,114.43	-	-	-	2,099,840.00	-	-	-	-	-	2,875,954.43
413	NATIONAL LIBRARY OF NIGERIA	20,911,000.34	13,536,233.25	13,723,671.69	5,400,000.00	-	-	-	-	-	-	-	53,570,905.28
414	NATIONAL EXAMINATIONS COUNCIL	48,064,374.17	-	5,549,377.20	2,530,509.53	536,133,899.00	24,932,922.00	-	-	-	-	-	617,211,081.90
415	MASS LITERACY COUNCIL	502,358.45	35,000.00	44,052,451.48	14,065,572.28	1,431,252.25	6,686,081.90	-	-	-	-	-	66,970,716.36
416	NOMADIC EDUCATION COMMISSION	2,641,268.32	-	-	9,229,180.15	8,792,962.50	9,928,369.50	-	-	-	-	-	30,591,780.47
417	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	15,691.56	-	-	14,728,000.00	-	302,224.00	-	-	153,890.00	33,358.50	-	15,233,164.06
418	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	-	349,622.25	71,495.00	8,297,395.60	13,302,145.72	-	-	-	-	156,280.96	-	22,176,939.52
419	TEACHERS REGISTRATION COUNCIL OF NIGERIA	8,213,257.65	2,987,100.00	4,357,299.93	45,625,028.10	74,256,323.73	65,907,866.38	-	-	-	-	51,020,800.00	252,369,675.78
420	COMPUTER REGISTRATION COUNCIL OF NIGERIA	346,436.37	-	-	1,373,918.70	-	404,250.00	-	-	-	-	-	2,124,605.07
421	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	387,659.73	-	4,101,812.00	79,233,548.00	1,372,012.50	90,148,009.80	-	-	-	34,432,372.81	-	209,675,494.84
422	NATIONAL TEACHERS INSTITUTE	1,420,968.60	-	-	14,986,815.25	222,520.00	-	-	-	-	-	97,219,608.75	113,849,892.61
423	FEDERAL POLYTECHNIC ADO-EKITI	32,376,038.70	1,769,097.84	7,352,081.70	19,617,893.11	5,683,333.12	87,420,067.08	-	-	13,211,323.90	-	-	167,429,835.44
424	FEDERAL POLYTECHNIC BAUCHI	3,846,299.91	-	2,922,064.03	-	2,552,721.06	10,416,754.84	-	-	5,921,987.45	-	-	25,659,827.30
425	FEDERAL POLYTECHNIC BIDA	66,779,374.18	26,813,321.48	25,132,300.96	33,349,470.61	78,275,601.10	153,399,343.77	-	-	128,450,048.30	8,558,681.40	-	520,758,141.79
426	FEDERAL POLYTECHNIC IDAH	31,253,770.93	20,885,300.91	35,806,187.54	40,656,953.80	-	99,016,696.20	-	-	27,767,293.50	-	-	255,386,202.88
427	FEDERAL POLYTECHNIC KAURA-NAMODA	8,498,915.89	-	398,767.13	71,400.00	9,623,184.38	541,348.00	-	-	-	-	-	19,133,615.39
428	FEDERAL POLYTECHNIC MUBI	231,311.30	601,249.54	485,750.00	12,000.00	2,212,019.99	5,092,613.75	-	-	153,950.00	-	-	8,788,894.58
429	FEDERAL POLYTECHNIC NASARAWA	347,618.56	4,936,964.71	1,019,831.02	7,458,912.10	5,183,694.08	44,641,186.05	-	-	24,780,127.97	-	-	88,428,334.49
430	FEDERAL POLYTECHNIC UWANA-AFIKPO	70,887,908.34	9,848,747.67	14,979,027.80	36,561,193.00	2,996,779.14	9,883,333.85	-	-	11,050,638.80	-	42,274,431.00	198,482,059.60
431	FEDERAL POLYTECHNIC KADUNA	14,331,603.68	809,741.74	671,558.33	4,942,389.62	50,534,507.45	81,915,404.07	-	-	4,461,596.34	907,503.38	-	158,574,304.59
432	FEDERAL POLYTECHNIC OFFA	50,891,654.93	2,231,268.23	21,120,123.67	47,672,253.04	-	-	-	-	1,523,719.52	-	-	123,439,019.39
433	FEDERAL POLYTECHNIC EDE	1,461,548.99	1,665,642.61	1,960,000.00	13,714,600.00	10,641,155.93	11,694,692.60	-	-	-	-	-	41,137,640.14
434	FEDERAL POLYTECHNIC AUCHI	5,784,103.00	4,504,785.00	8,123,733.00	3,362,625.00	2,417,101.00	9,115,950.00	-	-	-	-	-	33,308,297.00
435	FEDERAL POLYTECHNIC NEKEDE	9,606,971.62	9,867,459.80	670,316.60	-	12,980,922.25	54,914,584.76	-	-	290,000.00	-	-	88,330,255.03
436	FEDERAL POLYTECHNIC OKO	34,334,667.88	9,685,542.10	55,321,773.30	61,313,566.40	468,779,977.22	176,696,337.68	-	-	94,601,674.13	135,658.94	-	900,869,197.63
437	FEDERAL POLYTECHNIC DAMATURU	32,060,263.66	4,225,809.74	10,965,601.80	19,087,201.00	32,221,090.00	190,515,495.00	-	-	12,445,081.10	-	-	301,520,542.30
438	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,807,448.50	4,870,465.48	1,910,506.49	-	19,314,099.12	15,899,279.36	-	-	-	-	-	43,801,798.95
439	FEDERAL POLYTECHNIC GWANDU	-	2,355,700.00	-	-	-	-	-	-	-	-	-	2,355,700.00
440	FEDERAL POLYTECHNIC ILARO	45,750,675.33	19,799,331.63	30,936,951.55	49,526,857.17	63,974,716.36	100,188,167.64	-	-	41,195,497.03	-	-	351,174,196.71
441	YABA COLLEGE OF TECHNOLOGY	-	722,797.29	-	-	30,940,593.62	703,417.31	-	-	-	-	-	32,366,808.22
442	FEDERAL POLYTECHNIC BALI	41,469,441.81	1,454,206.78	36,078,334.73	54,727,871.94	361,829,862.01	117,917,509.38	-	-	-	-	-	613,477,226.65
443	FEDERAL POLYTECHNIC EKOWE	-	941,057.38	6,409,255.00	250,000.00	1,101,188.64	-	-	-	851,816.64	11,478,391.15	-	21,031,708.80
444	FEDERAL POLYTECHNIC BONNY	362,075.82	-	-	3,838,095.00	-	2,411,850.17	-	-	-	-	-	6,612,020.99
445	FEDERAL POLYTECHNIC UKANA	2,528,017.54	2,313,148.81	1,005,800.00	-	-	1,600,463.21	-	-	-	-	-	7,447,429.57
446	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,591,051.75	-	5,120.00	4,487,328.67	11,337,946.75	855,063.76	-	-	266,241.00	-	-	19,543,761.92
447	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	486,680.00	557,813.51	1,213,016.67	27,842,749.42	15,216,249.05	5,077,771.69	-	-	4,378,112.06	-	73,000,002.71	127,772,395.11

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIAITION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATIO N EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	SOCIAL SECTOR												
448	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	3,444,816.17	-	13,241,994.60	62,606,365.20	206,377,447.62	100,279,319.12	-	-	27,220,429.67	2,295,685.82	2,093,456,896.57	2,508,922,945.75
449	FEDERAL COLLEGE OF EDUCATION AKOKA	299,845.45	16,170,339.67	10,153,760.50	21,407,487.60	58,375,459.75	122,684,999.32	-	-	14,790,413.30	-	1,410,558,921.96	1,654,441,227.55
450	FEDERAL COLLEGE OF EDUCATION ASABA	3,049,738.44	-	-	-	3,911,005.13	24,046,952.51	-	-	-	-	32,482,803.14	63,490,496.22
451	FEDERAL COLLEGE OF EDUCATION BICHI	291,861.04	1,241,977.22	-	6,095.24	4,316,432.16	28,034,759.64	-	-	-	-	198,934,709.29	232,824,945.58
452	FEDERAL COLLEGE OF EDUCATION GOMBE	67,456,000.00	7,782,858.54	52,055,441.67	47,084,600.00	181,402,276.67	238,339,127.54	-	-	26,021,418.75	1,154,988.04	5,806,830,529.98	6,428,127,241.19
453	FEDERAL COLLEGE OF EDUCATION GUSAU	100,000.00	-	-	2,764,532.80	-	-	-	-	945,094.59	-	14,868,157.52	18,677,784.91
454	FEDERAL COLLEGE OF EDUCATION KANO	7,241,109.65	438,869.01	5,395,449.33	3,089,588.76	6,402,882.45	11,622,802.23	-	-	-	681,039.91	202,841,461.13	237,713,202.46
455	FEDERAL COLLEGE OF EDUCATION KATSINA	2,327,856.71	292,604.53	-	4,779,411.22	3,147,009.93	22,479,716.41	-	-	-	-	215,997,684.42	249,024,283.22
456	FEDERAL COLLEGE OF EDUCATION KOTANGORA	3,573,933.26	988,375.00	1,449,316.85	1,250,235.00	666,525.00	958,468.00	-	-	-	-	40,002,420.13	48,889,273.24
457	FEDERAL COLLEGE OF EDUCATION OBUDU	417,031.78	259,947.00	-	5,680,000.00	4,621,200.00	12,043,453.30	-	-	-	-	128,337,846.75	151,360,378.83
458	FEDERAL COLLEGE OF EDUCATION OKENE	52,665,294.38	10,194,993.85	58,346,479.79	106,470,935.60	82,872,694.04	314,356,723.39	-	-	492,170.00	-	5,345,431,093.49	5,966,890,384.55
459	FEDERAL COLLEGE OF EDUCATION OMUKU	3,068,961.70	-	22,652,623.30	52,648,216.00	44,011,747.06	141,605,083.37	-	-	41,101,706.49	-	2,543,450,035.63	2,848,538,323.55
460	FEDERAL COLLEGE OF EDUCATION ONDO	58,797,378.34	1,167,762.90	25,218,478.29	46,002,619.00	59,170,387.19	115,935,112.78	-	-	44,959,063.92	-	-	351,245,802.42
461	FEDERAL COLLEGE OF EDUCATION OYO	10,424,520.60	1,359,000.80	5,161,122.98	1,482,065.79	25,431,055.02	45,791,582.59	-	-	6,189,053.15	-	-	95,838,350.92
462	FEDERAL COLLEGE OF EDUCATION PANKSHIN	15,151,917.38	1,092,983.75	427,835.14	6,831,092.60	13,374,584.75	21,232,366.80	-	-	-	-	-	58,111,180.41
463	FEDERAL COLLEGE OF EDUCATION POTISKUM	4,838,824.89	440,625.15	4,280,436.78	2,168,087.00	21,315,518.93	22,951,065.47	-	-	1,975,210.82	-	-	57,969,769.04
464	FEDERAL COLLEGE OF EDUCATION UMUNZE	32,279,348.08	16,610,946.25	9,803,946.90	45,689,720.60	68,345,121.50	80,097,958.54	-	-	993,938.40	-	-	253,820,980.27
465	FEDERAL COLLEGE OF EDUCATION YOLA	531,424.41	-	-	-	-	-	-	-	1,409,496.90	-	-	1,940,921.31
466	FEDERAL COLLEGE OF EDUCATION ZARIA	58,724,439.15	-	21,377.00	8,974,032.80	101,163,964.07	138,583,970.00	-	-	4,828,921.90	-	-	312,296,704.92
467	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	7,899,031.31	384,690.90	4,265,009.40	19,328,070.80	70,476,291.00	137,405,766.39	-	-	-	-	-	239,758,859.80
468	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,739,174.37	645,821.67	677,758.79	-	1,221,058.75	92,800.00	-	-	-	11,816.12	-	5,388,429.69
469	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	14,759,901.05	48,610.00	-	9,944,187.00	281,250.00	-	-	-	-	-	2,623,976,198.18	2,649,010,146.23
470	UNIVERSITY OF IBADAN	27,499,602.67	9,939,232.89	4,538,393.46	49,967,089.56	47,527,260.18	22,993,991.89	-	-	4,102,982.72	86,792.97	24,316,542.59	190,971,888.93
471	UNIVERSITY OF LAGOS	1,305,468,123.97	5,685,290.99	1,363,161.41	88,170,982.20	507,560,338.97	237,621,486.34	-	-	86,132.25	-	-	2,145,955,516.13
472	UNIVERSITY OF NIGERIA, NNSUKA	23,141,196.97	4,314,739.20	1,802,500.00	4,949,780.00	6,345,769.51	12,254,798.26	-	-	6,223,799.91	32,006.05	-	59,064,589.89
473	AHMADU BELLO UNIVERSITY, ZARIA	27,336,741.61	61,026,087.49	504,865.78	-	4,958,169.25	8,684,063.26	-	-	-	-	6,980,945.00	109,490,872.38
474	OBAFEMI AWOLOWO UNIVERSITY	8,663,975.86	-	-	17,952,667.34	-	-	-	-	15,000.00	-	-	26,631,643.22
475	UNIVERSITY OF BENIN	134,996,021.95	4,286,267.38	1,984,859.47	-	21,383,246.00	19,886,341.65	-	-	5,432,164.88	4,199,884.69	-	192,168,786.02
476	UNIVERSITY OF JOS	50,981,510.00	5,234,675.42	4,700,453.20	55,764,991.34	25,237,127.93	19,012,300.56	-	-	6,157,223.43	5,314,432.11	-	172,402,713.97
477	UNIVERSITY OF CALABAR	17,695,855.10	23,680,918.50	9,819,685.50	15,416,000.00	5,742,519.75	18,315,263.60	-	-	43,617,889.29	-	-	134,288,131.74
478	UNIVERSITY OF ILORIN	364,117,362.39	12,078,881.76	33,775,552.52	202,899,394.71	95,066,517.96	22,243,729.43	-	-	646,509,528.94	29,574,911.43	-	1,406,265,879.13
479	UNIVERSITY OF ABUJA	242,354,158.75	1,760,230.66	69,962,846.14	171,576,540.23	57,606,600.04	245,702,620.94	-	-	4,022,618.63	-	-	792,985,615.38
480	UNIVERSITY OF AGRICULTURE, ABEOKUTA	95,040.00	-	4,305,000.00	-	-	-	-	-	-	-	-	4,400,040.00
481	UNIVERSITY OF AGRICULTURE, MAKURDI	640,763.76	-	-	-	-	-	-	-	-	-	-	640,763.76
482	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	5,250,166.21	473,291.85	-	15,140,000.00	21,447,306.93	24,385,914.80	-	-	12,278,820.01	1,478.13	-	78,976,977.92
483	UNIVERSITY OF PORT HARCOURT	262,051,666.25	32,335,738.29	1,786,417.50	127,741,774.80	472,832,162.62	458,580,826.60	-	-	-	-	-	1,355,328,586.06
484	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	18,568,133.73	5,821,637.76	-	7,030,000.00	7,774,755.55	16,898,649.45	-	-	5,421,186.44	28,117,191.80	369,485,270.04	459,116,824.78
485	UNIVERSITY OF TECHNOLOGY, OWERRI	5,127,435.53	5,953,515.19	8,916,936.95	8,627,825.00	5,949,635.21	11,470,998.69	-	-	2,210,688.31	-	60,894,700.39	109,151,735.27
486	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	8,758,901.97	7,543,709.47	2,427,488.68	1,357,142.86	2,876,818.29	6,213,801.95	-	-	618,691.76	-	3,150,000.00	32,946,554.97
487	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-	-	-	15,700,862.26	-	-	-	-	-	-	-	15,700,862.26
488	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	13,800,548.98	17,222,731.51	50,340,311.00	77,486,769.57	157,367,268.32	186,650,062.14	-	-	174,642,563.08	-	54,732,141,845.00	55,409,692.09961
489	UNIVERSITY OF UYO	16,108,938.84	4,091,400.59	10,050.00	30,184,000.00	1,855,585.00	45,152,553.40	-	-	3,009,425.20	-	78,898.51	100,490,852.54
490	UNIVERSITY OF MAIDUGURI	1,097,215.86	8,180,436.73	-	7,143,488.00	33,072,534.41	6,391,129.01	-	-	4,460,750.90	-	788,328,125.68	848,673,680.61
491	NNAMDI AZIKIWE UNIVERSITY, AWKA	8,062,580.85	2,401,713.10	2,359,395.99	49,248,084.00	16,276,405.53	23,301,070.14	-	-	4,861,460.21	-	-	106,510,459.81

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCISSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	SOCIAL SECTOR												
482	BAYERO UNIVERSITY, KANO	32,269,339.70	31,422,725.84	6,469,428.84	20,400,048.34	19,774,211.75	69,284,719.66	-	-	12,628,444.21	-	-	192,240,918.35
483	USMAN DAN FODIO UNIVERSITY, SOKOTO	8,817,732.32	2,171,962.65	-	10,820,658.10	864,599.88	6,233,504.35	-	-	26,247,200.59	-	25,496,594.99	80,652,272.88
484	NATIONAL MATHEMATICAL CENTRE, SHEDA	329,538.92	13,885,201.47	14,136,005.30	21,079,043.67	21,045,876.41	44,036,848.82	-	-	8,478,976.38	-	639,597,045.35	762,588,536.30
485	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	139,501.59	527,943.77	-	4,775,125.00	-	-	-	-	-	-	-	5,442,570.37
486	ARABIC LANGUAGE VILLAGE BORNO	599,767.67	-	-	-	-	500.00	-	-	-	-	100,250,000.00	100,849,867.67
487	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	1,343,635.57	-	-	-	-	-	-	-	-	-	-	1,343,635.57
488	FEDERAL UNIVERSITY OYE-EKITI	10,882,828.56	11,288,946.36	-	5,305,720.00	13,516,957.52	29,009,289.99	-	-	23,612,534.37	-	8,473,872.95	102,810,149.75
489	FEDERAL UNIVERSITY OTUOKE	233,895.75	680.00	867,716.45	18,681,111.00	751,511.92	9,726,166.74	-	-	4,972,579.37	-	-	35,233,661.22
500	FEDERAL UNIVERSITY DUTSE	23,170,760.51	9,916,884.89	5,539,040.35	10,704,255.92	75,073,687.67	38,437,563.26	-	-	-	-	-	162,842,192.60
501	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	17,961,338.51	33,067,000.88	32,000.00	12,150,420.10	18,834,815.56	20,558,690.53	-	-	15,940,523.41	149,344.00	-	118,689,132.99
502	FEDERAL UNIVERSITY LAFIA	3,019,531.00	11,770,015.73	-	11,922,500.00	-	4,517,142.00	-	-	-	-	-	31,229,188.73
503	FEDERAL UNIVERSITY OUTSIN-MA	20,823,473.10	14,154,591.80	30,868,934.90	70,975,537.69	27,928,549.06	108,398,236.14	-	-	40,462,740.53	-	-	311,612,863.14
504	FEDERAL UNIVERSITY KASHERE	11,586,648.65	1,914,049.74	-	-	227,500.00	-	-	-	2,745,973.13	-	-	16,474,171.52
505	FEDERAL UNIVERSITY LOKOJA	4,277,317.74	5,437,585.25	13,000.00	1,328,375.71	2,262,734.04	7,131,205.74	-	-	536,150.00	-	-	20,918,368.48
506	FEDERAL UNIVERSITY WUKARI	18,917,556.37	1,716,941.76	-	11,781,244.09	6,210,532.00	44,561,489.49	-	-	16,029,664.01	-	-	98,567,427.71
507	FEDERAL UNIVERSITYOF BERNIN KEBBI	7,680,653.50	7,158,267.59	667,007.14	280,000.00	-	4,443,034.36	-	-	5,320,478.18	-	-	25,549,440.78
508	FEDERAL UNIVERSITYOF GASHUA	10,436,369.99	11,393,179.36	70,151.85	6,936,000.00	11,811,884.38	12,995,057.28	-	-	7,447,998.32	-	-	61,091,241.16
509	FEDERAL UNIVERSITYOF GUSAU	6,919,199.35	7,130,590.22	15,600.00	3,996,000.00	736,672.62	12,382,863.77	-	-	10,931,293.79	-	-	42,034,419.75
520	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,212,594.10	1,156,352.48	141,500.00	-	-	-	-	-	-	-	-	2,510,446.58
511	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	12,260,871.50	245,436.56	1,070,387.86	3,255,152.41	2,499,364.07	4,066,537.44	-	-	-	-	-	23,397,799.84
512	NATIONAL OPEN UNIVERSITY	9,537,514.38	2,486,405.32	20,311,670.44	7,717,500.00	237,211,187.75	114,475,207.20	-	-	3,841,981.70	9,459,490.48	-	405,040,957.27
513	F.S.C. SOKOTO	207,394.04	-	-	1,639,000.00	-	-	-	-	-	-	-	1,846,394.04
514	FGC AZARE	-	667,664.63	901,875.00	-	10,388,945.50	564,618.73	-	-	23,000.00	-	-	11,946,103.86
515	FGC BUNI-YADI	961,195.72	-	-	-	-	-	-	-	-	-	-	961,195.72
516	FGC BIRIN YAURI	-	832,882.85	-	-	5,137,323.74	-	-	-	-	-	-	5,970,206.59
527	FGC DAURA	-	211,894.60	-	80,000.00	-	-	-	-	-	-	-	291,894.60
518	FGC GANYE	-	1,894,774.74	-	2,592,292.30	-	2,769,757.32	-	-	-	-	-	7,254,734.36
519	FGC GARKI	-	2,232,651.99	-	-	-	1,523,125.00	-	-	-	-	-	3,755,176.99
520	FGC IKET NISE	-	913,244.30	-	-	-	2,961,600.00	-	-	-	-	-	3,874,844.30
521	FGC IKET VANDAKYA	-	1,186,648.99	1,191,300.00	-	3,001,250.00	373,600.00	-	-	80,159.47	-	-	5,732,953.46
522	FGC IKOM	243,586.11	1,872,875.94	-	-	-	1,480,000.00	-	-	-	-	-	3,596,462.05
523	FGC IKOT EKPENE	3,336,474.12	2,980,902.12	-	-	807,500.00	-	-	-	-	-	-	7,124,876.24
524	FGC IKURIN	-	1,726,761.92	-	-	3,500,000.00	1,281,200.00	-	-	141,992.66	-	30,000,000.00	36,649,954.57
525	FGC JOS	1,467,076.11	688,735.59	-	-	-	-	-	-	-	-	89,107,625.45	91,233,437.14
526	FGC KADUNA	786,637.59	-	-	-	-	6,804,000.00	-	-	-	-	92,649,003.66	100,239,641.25
527	FGC KANO	486,438.52	865,359.09	343,600.00	-	-	-	-	-	-	-	-	1,695,397.61
528	FGC KEFFI	415,272.11	3,282,260.79	-	-	3,370,057.03	4,171,033.13	-	-	-	-	-	11,238,623.06
529	FGC KIYAWA	1,373,864.00	-	-	-	-	-	-	-	-	-	-	1,373,864.00
530	FGC KWALI	-	4,699,677.76	-	-	6,199,264.46	-	-	-	-	-	-	10,898,942.22
531	FGC MAIDUGURI	1,276,222.50	652,017.80	600,000.00	-	-	255,140.00	-	-	-	-	-	2,783,380.30
532	FGC MINJIBIR	-	3,564,642.80	-	-	-	-	-	-	-	-	-	3,564,642.80
533	FGC MINNA	433,415.70	100,000.00	-	-	624,250.00	2,265,420.00	-	-	-	2,292,124.70	-	5,715,210.40
534	FGC ODIKOLOGUNA	460,000.00	359,972.47	-	-	36,250.00	804,230.00	-	-	-	-	-	1,660,452.47
535	FGC ODOGBOLU	1,547,729.93	1,698,199.89	-	-	1,481,506.25	-	-	-	1,101,987.52	575,695.47	-	6,405,119.06
536	FGC OGBOMOSHMO	2,330,610.36	-	-	-	-	350,000.00	-	-	-	-	-	2,680,610.36
537	FGC OGOJA	2,260,122.92	1,008,718.75	-	-	-	-	-	-	-	-	-	3,268,841.67
538	FGC OHAFIA	85,097.36	7,840,270.26	90,677.50	-	174,379.75	2,433,000.41	-	-	55,695.30	239,592.13	-	10,918,712.70
539	FGC OKIGWE	1,093,648.53	1,102,771.44	-	-	-	-	-	-	-	-	-	2,196,419.96

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	SOCIAL SECTOR												
540	FGC OKPOSI	1,319,446.53	981,100.00	-	-	-	1,397,000.00	-	-	-	-	-	3,697,546.53
541	FGC ONITSHA	709,110.24	1,161,683.91	-	-	-	-	-	-	-	-	-	1,870,794.15
542	FGC PORT HARCOURT	616,017.27	1,627,217.20	-	-	-	14,400.00	-	-	-	-	-	2,257,634.47
543	FGC POTISKUM	687,000.01	-	-	-	-	-	-	-	-	-	-	687,000.01
544	FGC RUBBOCHI	-	3,511,346.36	-	-	-	-	-	-	-	-	-	3,511,346.36
545	FGC SOKOTO	400,000.00	-	-	2,999,999.94	-	1,860,000.00	-	-	-	-	-	5,259,999.94
546	FGC UGWOLAWO	1,545,736.31	3,122,100.72	1,383,579.45	-	456,250.00	585,306.00	-	-	249,622.90	-	-	7,342,595.38
547	FGC WARRI	791,813.12	-	-	2,238,600.00	98,000.00	2,144,000.00	-	-	-	-	-	5,272,413.12
548	FGC ZARIA	-	-	-	-	447,897.19	-	-	-	-	-	-	447,897.19
549	FGC, BILLIRI	243,128.98	2,851,864.96	-	-	-	1,905,019.36	-	-	-	-	-	5,000,013.30
550	FGC, IDO-ANI	66,400.00	1,848,787.25	-	2,390,000.00	-	9,000,000.00	-	-	-	-	-	13,305,187.25
551	FGC, IKOLE	1,143,503.67	176,553.58	-	-	-	752,410.00	-	-	-	-	-	2,072,467.25
552	FGGC ABAJI	-	3,395,520.75	-	-	-	-	-	-	-	-	-	3,395,520.75
553	FGGC ABULOMA	60,000.00	638,317.08	1,980,304.20	-	-	-	-	-	-	-	-	2,678,621.28
554	FGGC AKURE	-	1,600,902.38	-	-	-	3,220,000.00	-	-	-	-	-	4,820,902.38
555	FGGC ANKA	-	2,434,738.86	-	-	-	-	-	-	-	-	-	2,434,738.86
556	FGGC BAJOGA	325,352.26	1,611,284.22	-	-	-	57,000.00	-	-	-	-	-	1,993,636.48
557	FGGC BAKORI	421,330.41	-	1,230,468.50	268,740.00	375,000.00	-	-	-	-	-	-	2,295,538.91
558	FGGC BAUCHI	422,379.97	-	-	-	-	-	-	-	-	-	-	422,379.97
559	FGGC BENIN	104,790.00	-	2,942,625.00	-	-	6,434,167.00	-	-	-	-	-	9,481,582.00
560	FGGC BIDA	492,407.37	3,314,196.11	-	-	-	-	-	-	-	-	-	3,806,603.48
561	FGGC BWARI	-	445,902.07	157,500.00	-	-	464,550.00	-	-	-	-	-	1,067,952.07
562	FGGC CALABAR	-	585,211.71	-	-	-	1,580,080.00	-	-	139,693.49	-	-	2,304,985.19
563	FGGC EFON ALAYE	3,800.00	5,928,695.36	-	-	-	-	-	-	-	-	-	5,932,495.36
564	FGGC EFON IMNRINGI	-	2,344,537.72	-	-	-	810,422.54	-	-	-	-	-	3,154,960.26
565	FGGC ENUGU	200,483.38	2,422,902.62	2,649,439.99	-	1,593,822.07	1,235,413.00	-	-	878,105.49	-	-	8,980,166.56
566	FGGC EZZAMGBO ABAKALIKI	-	977,750.00	-	1,900,000.00	-	572,800.00	-	-	-	-	-	3,450,550.00
567	FGGC GBOKO	1,134,636.57	223,859.21	-	-	1,343,737.50	-	-	-	-	-	-	2,702,233.28
568	FGGC GUSAU	1,830,099.14	1,035,838.85	-	5,368,000.00	-	-	-	-	-	-	-	8,233,937.99
569	FGGC GWANDU	1,141,508.53	2,564,328.89	-	2,180,000.00	-	-	-	-	-	-	-	5,905,837.42
570	FGGC IBILLO	-	-	-	-	-	886,400.00	-	-	-	-	-	886,400.00
571	FGGC IBUSA	-	85,575.00	84,983.86	7,949,700.00	-	1,418,000.00	-	-	-	-	-	9,538,258.86
572	FGGC IKOT-OBIO-ITONG	877,494.89	2,572,735.07	-	-	17,350.00	-	-	-	-	-	-	3,467,579.96
573	FGGC ILORIN	1,384,448.59	592,279.10	-	-	-	3,331,839.80	-	-	-	-	-	5,308,567.49
574	FGGC IPETUMODU	506,960.08	1,136,367.32	-	2,856,000.00	1,272,125.00	670,000.00	-	-	-	-	-	6,441,452.34
575	FGGC JALINGO	-	270,864.49	-	2,338,402.50	-	1,269,254.70	-	-	-	-	-	3,878,541.69
576	FGGC KABBA	995,158.07	3,399,999.95	-	-	-	371,500.00	-	-	-	-	-	4,766,658.02
577	FGGC KAZAURE	1,249,527.81	-	-	-	-	-	-	-	-	-	-	1,249,527.81
578	FGGC KEANA	106,497.79	2,135,989.46	-	-	-	-	-	-	-	-	-	2,242,487.24
579	FGGC LANGTANG	-	1,961,454.22	-	-	-	-	-	-	-	-	-	1,961,454.22

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	SOCIAL SECTOR												
580	FGGC LEJJA	180,987.45	7,350.00	-	-	-	-	-	-	-	-	-	188,337.45
581	FGGC MONGUNO	500,000.00	3,070,686.18	-	2,160,000.00	-	1,080,000.00	-	-	-	-	-	6,810,686.18
582	FGGC NEW BUSA	533,802.23	3,691,023.68	-	-	-	-	-	-	-	-	-	4,224,825.91
583	FGGC OMU-ARAN	100,000.00	8,700,232.80	-	-	-	5,207,806.00	-	-	16,000.00	-	-	14,024,038.80
584	FGGC OWERRI	398,364.12	2,143,706.60	1,168,695.00	-	-	3,797,934.00	-	-	-	-	-	7,508,699.72
585	FGGC OYO	-	-	-	-	-	127,380.00	-	-	-	-	-	127,380.00
586	FGGC SHAGAMU	546,803.94	3,055,353.61	-	-	-	540,000.00	-	-	-	-	-	4,142,157.55
587	FGGC GUMI TAMBAWAL	-	274,900.00	-	1,771,000.00	-	-	-	-	-	-	-	2,045,900.00
588	FGGC UMUAHIA	151,147.50	2,054,974.37	-	677,555.56	478,229.50	2,071,768.84	-	-	-	-	-	5,433,675.78
589	FGGC WUKARI	-	2,554,453.82	-	-	-	-	-	-	-	-	-	2,554,453.82
590	FGGC, YOLA	-	1,524,494.90	-	-	924,525.00	2,912,143.02	-	-	-	-	-	5,361,162.92
591	FSTC AHOADA	10,000.00	12,000.00	-	-	-	14,876,967.20	-	-	-	-	-	14,898,967.20
592	FSTC AWKA	3,000.00	274,777.95	1,244,502.00	-	-	11,044,064.49	-	-	-	-	-	12,566,344.44
593	FSTC JUBU-IMUSHIN	260,124.44	1,149,267.93	503,480.00	-	-	8,322,830.03	-	-	-	-	-	10,235,702.40
594	FSTC MICHIKA	544,384.23	1,487,150.00	-	-	707,020.79	11,571,537.76	-	-	-	-	-	14,310,092.78
595	FSTC TUNGBO - YENAGOA	218,742.75	456,835.00	-	-	-	27,972,742.57	-	-	-	-	-	28,648,320.32
596	FSTC USI-EKITI	50,800.00	595,800.00	-	-	-	22,105,109.82	-	-	-	-	-	22,751,709.82
597	FTC IKARE	-	4,350,943.19	-	-	-	4,361,151.21	-	-	5,120,765.10	-	-	13,832,859.50
598	FTC ILESA	-	286,991.80	676,900.00	2,389,428.57	53,000.00	1,238,685.62	-	-	-	-	-	4,655,005.49
599	FTC JALINGO	-	-	-	-	3,094,500.00	1,000,000.00	-	-	-	-	-	4,094,500.00
600	FTC KAFANCHAN	-	-	94,857.14	2,000,000.00	-	-	-	-	-	-	-	2,094,857.14
601	FTC LASSA	-	150,000.00	-	2,996,000.00	-	11,038,148.17	-	-	-	-	-	14,184,148.17
602	FTC OHANSO	1,629,568.04	2,230,725.00	-	-	-	57,000.00	-	-	-	-	-	3,917,293.04
603	FTC OROZO	930,989.21	1,413,098.75	1,259,129.56	-	-	-	-	-	-	-	-	3,603,212.51
604	FTC OTOBI	232,000.00	5,145,958.04	-	-	1,692,428.25	1,619,339.20	-	-	-	-	-	8,689,725.49
605	FTC OTUPKO	1,344,999.76	3,096,809.40	-	-	-	-	-	-	-	-	-	4,441,809.16
606	FTC SHIRORO	-	3,560,817.64	-	-	-	-	-	-	-	-	-	3,560,817.64
607	FTC UROMI	1,370,136.50	17,500.00	-	-	-	300,000.00	-	-	-	-	-	1,687,636.50
608	FTC YABA	-	809,769.99	3,661,643.60	3,089,590.00	-	-	-	-	-	200,000.00	-	7,761,403.59
609	FTC ZURU	854,574.57	641,610.65	-	-	618,750.00	-	-	-	-	-	-	2,114,935.22
610	KING'S COLLEGE	-	4,332,428.35	2,122,600.00	3,550,050.00	-	-	-	-	-	-	-	10,005,078.35
611	QUEEN'S COLLEGE LAGOS	-	6,271,123.96	367,000.00	3,990,000.00	1,750,000.00	-	-	-	-	-	-	12,378,123.95
612	SULEJA ACADEMY	-	387,337.50	-	-	-	-	-	-	-	-	-	387,337.50
613	FSTC,DOMA	500,000.00	850,000.00	776,902.50	-	1,994,924.00	1,056,130.60	-	-	-	-	-	5,177,957.10
614	FSTC DAYI	323,268.56	186,220.50	1,607,073.55	-	42,875.00	401,928.00	-	-	-	-	-	2,561,365.61
615	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	-	-	726,479.30	10,300,394.32	3,158,322.00	8,650,268.60	-	-	-	-	-	22,835,464.22
616	NATIONAL BOARD FOR TECHNICAL EDUCATION	-	229,590.20	22,114,616.80	56,247,823.80	34,014,015.79	96,887,309.68	-	-	4,714,625.40	-	724,963,754.44	939,191,716.10
617	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	-	-	-	-	-	-	-	-	-	428,620.00	63,598,321.98	64,026,941.98
618	FEDERAL MINISTRY OF HEALTH - HQTRS	1,178,248.00	50,356,934.85	10,614,532.50	-	1,241,871.25	543,854.00	-	-	-	-	-	63,935,440.60
619	NATIONAL HEALTH INSURANCE SCHEME	-	-	8,349,145.00	-	-	-	-	-	-	-	52,824,635.00	61,173,780.00

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIATION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	SOCIAL SECTOR												
620	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	30,760,721.16	136,432,813.80	-	91,606,640.00	1,414,237.50	5,511,116.00	-	-	-	154,224.60	1,224,747,360.64	1,490,627,113.70
621	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	-	-	-	-	331,500.00	-	-	-	-	-	4,952,000.00	5,283,500.00
622	RADIOGRAPHERS REGISTRATION BOARD	-	-	-	-	-	541,699.85	-	-	-	-	374,750.11	916,449.96
623	DENTAL TECHNOLOGY REGISTRATION BOARD	335,200.00	-	804,006.81	-	300,000.00	240,000.00	-	-	-	-	-	1,679,206.81
624	HEALTH RECORDS REGISTRATION BOARD	-	-	454,208.52	6,292,000.00	7,425,197.68	866,400.00	-	-	-	-	13,270,000.00	28,107,806.20
625	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	-	-	25,500.00	2,231,500.00	2,404,301.85	2,817,953.77	-	-	-	-	9,277,611.12	16,756,865.94
626	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-	-	598,500.00	-	2,439,062.50	883,850.00	-	-	-	-	-	3,921,412.50
627	NURSING AND MIDWIFERY COUNCIL	-	-	1,548,550.00	-	-	-	-	-	-	-	-	1,548,550.00
628	PHARMACIST COUNCIL OF NIGERIA COUNCIL	-	-	26,500.00	6,833,467.62	2,658,185.00	2,154,737.00	-	-	-	137,775.00	11,760,000.00	23,570,664.62
629	MEDICAL AND DENTAL COUNCIL OF NIGERIA	638,897.78	262,748.48	17,000.00	3,893,100.00	3,802,975.00	-	-	-	-	-	-	8,614,721.26
630	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	-	-	-	-	-	-	-	-	-	-	32,857,358.00	32,857,358.00
631	MEDICAL REHABILITATION THERAPY BOARD	-	-	-	1,930,167.50	374,067.50	-	-	-	-	-	161,664,999.89	163,969,234.89
632	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	-	825,305.00	4,047,059.93	220,000.00	-	-	-	-	-	-	28,209,999.70	33,302,464.63
633	ENVIRONMENTAL HEALTH OFFICERS TVTORS-IBADAN	-	253,855.65	-	-	7,125.00	-	-	-	-	-	-	260,980.65
634	NURSE TUTOR TRAINING - ENUGU	157,500.00	-	-	-	-	-	-	-	-	-	5,076,965.00	5,234,465.00
635	NURSE TUTOR PROGRAMME AKOKA LAGOS	-	-	-	-	-	-	-	-	-	-	8,682,874.93	8,682,874.93
636	NURSE TUTOR TRAINNING KADUNA	-	-	-	-	1,250,000.00	-	-	-	-	-	18,161,435.06	19,411,435.06
637	NURSE TUTOR TRAINNING IBADAN	-	-	-	-	7,875.00	44,100.00	-	-	-	-	-	51,975.00
638	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-UANIKIN LAGOS	-	-	-	-	-	-	-	-	-	-	12,082,900.02	12,082,900.02
639	PHC TUTORS PROGRAMME/UCH IBADAN	2,518,580.21	187,854.06	1,113,160.00	4,284,735.00	5,049,866.50	2,468,555.40	-	-	-	-	-	15,622,751.16
640	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	963,393.10	-	-	210,000.00	-	200,000.00	-	-	-	49,000.00	-	1,422,393.10
641	COMMUNITY HEALTH TUTOR PROGRAMME UCH	2,881,589.58	132,525.38	446,044.90	3,470,530.00	3,410,196.00	670,353.20	-	-	-	-	-	11,011,239.06
642	UNIVERSITY COLLEGE HOSPITAL IBADAN	77,702,699.00	6,047,628.43	2,886,412.56	47,022,965.20	14,347,453.78	638,722,619.78	-	-	15,726,654.43	-	-	802,456,633.18
643	LAGOS UNIVERSITY TEACHING HOSPITAL	2,648,686.60	1,712,957.04	11,414,926.19	230,000.00	2,360,706.25	7,928,129.60	-	-	7,331,013.99	429,450.00	-	34,055,169.67
644	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	1,459,049.06	1,105,588.37	4,481,014.09	267,300.00	190,774.31	-	-	-	956,027.70	-	-	8,659,753.03
645	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	45,699,215.20	23,798,088.42	-	51,600,613.60	60,938,778.13	55,279,920.00	-	-	6,919,795.20	-	40,000,000.00	292,236,410.54
646	UNIVERSITY OF BENIN TEACHING HOSPITAL	3,414,020.94	1,844,867.75	9,858,738.76	-	6,002,525.25	9,230,189.40	-	-	-	-	-	30,342,342.11
647	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	104,258.33	4,847,837.93	224,010.00	725,400.00	4,228,760.94	1,805,096.00	-	-	6,266,563.81	-	-	18,201,927.01
648	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	599,235.08	1,914,888.42	411,971.63	-	6,743,543.75	6,597,175.00	-	-	11,104,162.73	-	-	27,370,977.41
649	JOS UNIVERSITY TEACHING HOSPITAL	1,013,633.65	4,179,312.71	292,224.10	-	1,327,500.00	2,463,041.39	-	-	9,303,682.20	1,010,385.88	-	19,589,779.93
650	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	1,191,013.25	8,250,457.52	26,550,818.59	-	2,629,051.41	6,068,037.20	-	-	14,455,391.83	-	-	50,144,769.81
651	UNIVERSITY OF CALABAR TEACHING HOSPITAL	304,696.10	32,398,241.95	-	63,811,212.80	47,170,056.00	39,305,009.40	-	-	15,042,765.72	-	-	198,033,981.97
652	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	488,498.16	1,079,510.00	6,665,118.17	4,944,444.48	-	-	-	-	682,500.00	-	-	13,860,070.81
653	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	484,052.18	3,553,869.28	5,731,779.23	6,738,200.00	-	-	-	-	5,056,438.49	-	-	22,564,339.18
654	AMINU KANO UNIVERSITY TEACHING HOSPITAL	1,205,791.98	-	5,194,440.06	5,894,531.59	2,228,508.13	198,360.00	-	-	2,058,144.49	-	-	16,779,776.24
655	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	1,436,628.92	2,793,965.10	5,830,233.67	-	-	-	-	-	-	557,014.00	-	10,617,841.69
656	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,538,514.15	2,063,988.91	3,479,492.89	1,156,200.00	-	2,449,635.20	-	-	8,561,996.70	918,837.70	-	20,108,665.55
657	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	834,412.80	105,000.00	10,591,789.10	2,367,680.00	-	313,374.00	-	-	7,596,043.05	-	-	16,008,307.15
658	FEDERAL SPECIALIST HOSPITAL, IRRUA	301,049.31	930,763.94	2,328,309.89	504,952.77	3,678,579.64	1,435,025.91	-	-	14,906,437.13	1,091,791.37	-	25,176,929.95
659	UNIVERSITY OF UYO TEACHING HOSPITAL	302,179.52	2,709,751.91	1,355,834.43	-	712,425.00	766,818.00	-	-	1,728,854.73	-	-	7,575,863.59
670	FEDERAL STAFF HOSPITAL - ABUJA	1,619,750.09	133,529.40	185,307.34	8,461,000.00	112,500.00	-	-	-	-	-	-	10,512,086.83
671	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-	965,000.00	25,000.00	-	-	100,000.00	-	-	-	-	-	1,090,000.00
672	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	418,602.55	330,000.00	700,000.00	2,510,340.00	-	-	-	-	-	-	-	3,958,942.55
673	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	9,439,911.20	1,446,745.35	6,112,150.04	17,070,641.90	11,537,809.50	38,692,901.80	-	-	-	-	-	84,300,587.78
674	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	6,185,283.89	5,379,123.81	3,009,031.50	9,010,300.97	16,911,858.11	4,462,789.50	-	-	-	-	-	44,958,395.86
675	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE SOKOTO	165,980.64	-	1,942,000.00	40,000.00	-	-	-	-	-	-	-	2,147,980.64
676	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	830,993.12	950,811.84	1,903,220.70	8,245,580.00	1,479,750.00	848,573.00	-	-	483,764.00	-	-	13,552,692.65
677	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	18,285,597.36	7,766,083.70	8,724,210.22	25,544,322.00	14,162,750.00	14,358,750.15	-	-	29,014,067.37	-	-	117,855,781.39
678	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	764,321.56	-	22,750.00	-	71,650.00	8,000.00	-	-	-	-	-	866,721.56
679	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,621,772.64	-	14,156,873.17	7,626,315.86	479,253.00	9,015,859.61	-	-	12,877,625.65	308,503.36	-	48,085,703.30
680	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,911,842.87	-	4,273,741.46	-	-	-	-	-	-	-	265,000.00	6,450,584.34

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIAITION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATIO N EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	SOCIAL SECTOR												
681	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	3,035,689.59	1,024,537.50	-	422,400.00	18,464,067.36	1,111,200.00	-	-	438,657.90	161,031.76	-	24,657,584.11
682	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	1,965,339.56	-	2,500,000.00	-	-	-	-	-	4,700,000.00	-	-	9,165,339.56
683	FEDERAL MEDICAL CENTRE, UMUAHIA	2,265,618.33	4,289,807.75	220,545.00	-	163,750.00	8,820,686.40	-	-	15,203,810.00	2,122,457.42	-	33,086,674.89
684	FEDERAL MEDICAL CENTRE, OWO	87,000.00	2,650,999.96	1,368,000.00	-	-	-	-	-	-	-	-	4,105,999.96
685	FEDERAL MEDICAL CENTRE ABEOKUTA	3,437,740.91	4,026,799.36	2,406,513.75	1,358,050.98	1,167,916.74	2,062,690.86	-	-	5,160,084.62	-	40,731,630.04	60,331,377.28
686	FEDERAL MEDICAL CENTRE, OWERRI	3,307,145.56	-	14,386,843.80	-	4,164,545.94	1,479,769.41	-	-	12,634,957.54	-	-	35,973,262.25
687	FEDERAL MEDICAL CENTRE, MAKURDI	80,520,740.65	2,999,892.07	14,945,618.28	9,335,000.00	2,235,125.00	5,653,980.00	-	-	38,938,071.19	-	-	154,628,427.18
688	FEDERAL MEDICAL CENTRE, KATSINA	23,639,024.02	4,046,371.91	7,890,508.50	14,811,306.40	9,068,735.00	24,743,777.20	-	-	58,257,009.70	-	-	142,656,727.73
689	FEDERAL MEDICAL CENTRE, GOMBE	1,318,500.64	-	873,323.36	-	-	-	-	-	-	-	-	2,191,824.00
690	FEDERAL MEDICAL CENTRE, NGURU YOBE	6,962,950.95	78,281.25	2,502,523.00	1,557,278.55	-	189,600.00	-	-	336,000.00	-	99,348,669.48	110,975,303.23
691	FEDERAL MEDICAL CENTRE, ASABA	-	3,427,712.59	3,850,000.00	-	3,907,195.03	5,023,643.72	-	-	11,318,634.77	-	342,865,384.54	370,392,570.64
692	FEDERAL MEDICAL CENTRE, BIDA	-	4,181,822.14	6,471,313.79	4,467,931.40	34,500.00	2,934,565.65	-	-	-	-	27,027,352.36	45,117,485.34
693	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	1,825,075.43	7,221,759.38	-	-	3,776,231.27	-	-	3,675,143.69	-	-	16,498,209.77
694	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	325,410.00	4,176,000.00	218,880.00	2,899,655.00	5,694,414.42	-	-	11,873,494.07	-	56,196,159.48	81,386,012.97
695	FEDERAL MEDICAL CENTRE, ABAKALIKI	-	-	2,909,175.00	-	-	-	-	-	-	-	-	2,909,175.00
696	FEDERAL MEDICAL CENTRES, IDO-EKITI	389,331.40	23,624.50	746,398.30	-	-	8,064.00	-	-	-	-	-	1,167,418.20
697	FEDERAL MEDICAL CENTRE, KOGI	1,022,043.76	68,435.00	14,781,770.90	26,754,078.40	15,816,510.28	51,797,358.40	-	-	70,532,245.36	2,111,762.98	27,999,375.00	210,883,580.08
698	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	28,667.60	5,120,166.00	12,522,111.05	23,835,023.00	18,402,556.90	27,207,686.94	-	-	47,920,086.80	-	1,320,162,996.43	1,455,199,294.32
699	FEDERAL MEDICAL CENTRE, KEBBI STATE	10,430,489.92	2,246,778.43	4,540,872.10	62,298,245.36	14,254,233.20	10,498,358.00	-	-	44,437,898.42	182,000.00	-	148,888,875.44
700	FEDERAL MEDICAL CENTRE, TARABA STATE	6,535,095.27	107,095.50	3,094,286.00	12,489,995.00	9,770,142.50	15,132,911.26	-	-	8,618,467.99	-	91,135,801.59	146,883,796.10
701	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	18,349,952.57	-	3,425,664.70	231,484.40	102,500.00	334,605.40	-	-	242,800.00	-	-	22,687,047.07
702	FEDERAL MEDICAL CENTRE, NASARAWA STATE	-	-	-	-	-	-	-	-	-	-	182,537,480.25	182,537,480.25
703	FEDERAL MEDICAL CENTRE, BAYELSA STATE	37,807.30	2,667,184.16	16,576,275.90	17,434,856.60	651,000.00	2,033,284.00	-	-	4,239,498.58	223,052.05	107,703,736.05	151,566,694.64
704	FEDERAL MEDICAL CENTRE, EBUTE METTA	-	-	71,181,448.47	27,306,247.40	105,554,121.58	16,268,418.62	-	-	1,448,073.53	-	710,143,592.00	931,901,301.80
705	NATIONAL EYE CENTRE KADUNA	349,317.67	49,850.01	8,636,399.35	8,980,942.53	-	712,022.00	-	-	-	-	34,770,212.90	53,498,744.46
706	NATIONAL EAR CARE CENTRE KADUNA	349,317.67	49,850.01	386,260.50	6,280,942.50	-	712,022.00	-	-	-	-	32,433,724.69	40,212,117.37
707	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	-	-	1,014,144.39	-	-	-	-	8,350.00	94,250.00	3,851,015.00	4,967,759.39
708	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	2,866,291.28	2,511,040.00	11,721,972.80	-	7,042,704.00	-	-	-	-	15,000,000.00	39,142,008.08
709	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,835,690.53	1,549,371.57	4,545,325.00	7,149,360.00	3,634,350.00	-	-	-	15,393,437.07	-	-	34,107,534.17
710	PHS, KANO	834,412.80	-	-	-	-	-	-	-	-	-	-	834,412.80
711	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	-	-	446,044.90	3,470,530.00	3,402,321.00	670,353.20	-	-	-	2,794,746.50	-	10,783,995.60
712	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	951,218.20	-	141,750.00	20,800.00	-	1,912,329.04	-	-	363,425.20	-	-	3,389,522.44
713	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	82,530.80	672,144.57	17,000.00	3,885,000.00	1,381,074.01	1,225,772.52	-	-	17,181,228.17	-	-	24,444,750.08
714	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	-	1,231,425.48	-	-	-	9,578,708.22	-	-	-	-	4,801,500.00	15,611,633.70
715	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	-	231,896.79	-	-	-	846,930.00	-	-	-	-	-	1,078,826.79
716	NOMA CHILDREN HOSPITAL, SOKOTO	-	-	2,533,691.40	-	-	-	-	-	-	-	-	2,533,691.40
717	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	306,751.53	-	-	-	-	607,526.80	-	-	-	-	-	914,278.33
718	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	99,957.50	-	2,077,047.41	-	-	-	-	-	848,750.04	-	-	3,025,755.35
719	DENTAL THERAPISTS REGISTRATION BOARD	-	-	574,129.79	2,541,000.00	-	-	-	-	433,650.00	-	-	3,548,779.78

NOTE 16:
DEPRECIATION - Contd.

S/N	MDA	DEPRECIAITION CHARGES - LAND & BUILDINGS - GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATIO N EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS- FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND & BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
	SOCIAL SECTOR												
720	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	-	312,276.84	-	528,339.00	56,762.00	-	-	-	-	-	897,377.84
721	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-	136,816.08	231,264.00	-	866,150.00	1,578,677.00	-	-	6,802,658.00	-	-	9,617,565.08
722	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	182,824.24	304,795.03	2,468,387.75	-	-	-	-	-	-	-	-	2,956,007.03
723	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	-	-	-	-	-	-	-	-	7,589,142.16	-	-	7,589,142.16
724	NATIONAL HOSPITAL	780,000.00	-	-	-	20,646,334.82	-	-	-	-	-	-	21,426,334.82
725	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,126,440.48	17,902,505.18	92,049,108.83	40,000.00	3,073,275.00	31,299,965.25	-	-	-	-	-	145,491,294.74
726	NATIONAL PARK HEADQUARTERS	-	11,172,590.28	1,768,409.57	-	978,096.90	11,351,614.21	-	-	-	-	-	25,270,710.97
727	KAINJI NATIONAL PARK	-	-	-	-	-	1,348,328.11	-	-	-	-	-	1,348,328.11
728	OYO NATIONAL PARK	-	249,940.63	-	-	-	1,995,974.40	-	-	-	-	-	2,245,915.03
729	GASHAKA GUMTI NATIONAL PARK	-	6,499,945.90	1,603,372.10	13,446,813.20	12,767,804.00	5,688,436.40	-	-	549,937.50	-	-	40,556,309.10
730	CROSS RIVER NATIONAL PARK	199,941.00	-	-	-	-	772,717.25	-	-	-	-	-	972,658.25
731	KAMUKU NATIONAL PARK	-	13,340.00	-	-	-	5,994,974.26	-	-	-	-	-	6,008,314.26
732	OKUMU NATIONAL PARK	-	892,445.39	-	-	-	-	-	-	-	-	-	892,445.39
733	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,756,185.76	8,234,472.49	20,000.00	-	-	-	-	-	-	-	-	11,010,658.24
734	FEDERAL COLLEGE OF FORESTRY IBADAN	1,987,133.17	379,429.08	2,650,893.89	-	90,250.00	27,100.00	-	-	-	-	-	5,134,806.14
735	FEDERAL COLLEGE OF FORESTRY JOS	86,969.32	-	-	-	-	-	-	-	-	-	-	86,969.32
736	FORESTRY RESEARCH INSTITUTE OF IBADAN	-	44,768,243.11	-	-	-	81,552,208.59	-	-	-	-	267,314,875.65	393,635,327.35
737	FORESTRY MECHANISATION COLLEGE AFAKA	396,739.97	-	-	-	-	-	-	-	-	-	-	396,739.97
738	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	-	-	2,755,423.00	2,438,000.00	8,235,000.00	15,390,920.29	-	-	-	-	93,598,656.91	122,418,000.20
739	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	-	-	2,964,204.90	10,061,590.00	7,931,364.00	3,920,120.00	-	-	8,105,775.30	-	-	32,983,074.20
740	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	1,300,556.25	3,328,870.62	32,378,222.40	9,466,700.00	76,000.00	-	-	5,676,680.63	-	-	52,226,029.90
741	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	435,268.12	-	-	-	-	5,079,019.63	-	-	-	-	-	5,514,287.74
742	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	-	-	-	12,135,561.16	5,211,173.66	10,000,000.00	-	-	-	-	-	27,346,734.82
743	NATIONAL POPULATION COMMISSION	-	-	241,344.40	3,768,510.60	36,289,589.63	11,264,122.00	-	-	-	-	1,667,815,738.21	1,719,379,304.84
	GRAND-TOTAL	**14,249,952,742.22**	**33,285,384,969.96**	**14,965,981,587.24**	**22,388,617,309.93**	**13,923,190,438.97**	**57,702,293,424.04**	**-**	**-**	**10,943,826,585.66**	**445,256,272.46**	**507,621,596,839.30**	**675,518,128,169.78**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**14.25**	**33.29**	**14.97**	**22.38**	**13.92**	**57.70**	**-**	**-**	**10.94**	**0.45**	**507.62**	**675.52**

NOTE 18:
AMORTIZATION CHARGES

S/N	MDA	AMORTIZATION CHARGES ₦
	ADMINISTRATIVE SECTOR	
1	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	7,747,960,115.46
2	STATE HOUSE - HQTRS	2,033,639,908.87
3	NATIONAL SECURITY ADVISER	1,669,323,330.00
4	POLICE FORMATION & COMMAND HQTRS	1,617,362,685.14
5	FEDERAL DEFENCE MINISTRY- MAIN MOD	1,612,445,577.27
6	NATIONAL IDENTITY MANAGEMENT COMMISSION	1,253,631,795.17
7	NATIONAL COMMISSION FOR REFUGEES	1,244,427,445.54
8	NATIONAL INTELLIGENT AGENCY	782,996,500.00
9	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	721,579,678.73
10	DEFENCE MISSIONS	715,750,000.00
11	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	514,619,349.70
12	NIGERIAN FILM CORPORATION	379,530,256.52
13	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	334,192,184.78
14	FEDERAL ROAD SAFETY COMMISSION	267,215,148.29
15	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	263,687,927.24
16	NATIONAL COUNCIL OF ARTS AND CULTURE	243,449,054.02
17	NATIONAL BROADCASTING COMMISION	228,853,218.67
18	FEDERAL MINISTRY OF INFORMATION - HQTRS	226,212,897.61
19	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	204,257,104.94
20	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	181,608,102.77
21	GENERAL SERVICE	137,214,323.56
22	FEDERAL FIRE SERVICE	131,650,835.88
23	NATIONAL HAJJ COMMISSION OF NIGERIA	120,953,703.90
24	COMMANDCOLLEGE, JAJIAND STAFF	119,533,893.00
25	NATIONAL GALLERY OF ART	90,259,104.70
26	FEDERAL MINISTRY OF INTERIOR - HQTRS	89,360,257.24
27	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	79,153,036.83
28	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	77,787,627.41
29	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	72,825,767.86
30	BUREAU OF PUBLIC PROCUREMENT (BPP)	70,475,147.83
31	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	69,365,746.21
32	PUBLIC SERVICE INSTITUTE OF NIGERIA.	66,632,135.23
33	NATIONAL FILM AND VEDIO CENSOR BOARD	63,090,569.00
34	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	62,193,702.85
35	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	60,505,198.00
36	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	60,490,213.66
37	NIGERIA IMMIGRATION SERVICE	57,900,088.59
38	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	56,802,048.08
39	NIGERIAN ARMY	54,281,908.94
40	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	54,092,110.21

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	ADMINISTRATIVE SECTOR	
41	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	52,691,693.51
43	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	52,030,139.66
44	NATIONAL MERIT AWARD	47,485,881.20
45	NIGERIAN TOURISM DEVELOPMENT CORPORATION	46,271,610.25
46	BUREAU OF PUBLIC ENTERPRISES (BPE)	29,932,985.66
47	FEDERAL CHARACTER COMMISSION	27,716,238.34
48	NEWS AGENCY OF NIGERIA	26,209,299.65
49	NATIONAL TROUPE OF NIGERIA	21,683,331.00
50	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	20,700,064.05
51	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	20,542,714.46
52	NIPSS, KURU	19,847,500.00
53	FEDERAL RADIO CORPORATION OF NIGERIA	16,992,820.88
54	VOICE OF NIGERIA	16,519,098.27
55	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	15,501,320.00
56	BUREAU OF PUBLIC SERVICE REFORMS	13,696,250.00
57	DEFENCE SPACE ADMINISTRATION	12,207,531.25
58	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	11,951,550.06
59	TECHNICAL AIDS CORPS	11,143,375.13
60	NATIONAL LOTTERY TRUST FUND	11,001,812.50
61	NIGERIA PRESS COUNCIL	9,303,823.99
62	NATIONAL THEATRE	8,696,625.00
63	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	6,699,932.50
64	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	6,430,982.15
65	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	5,000,000.00
66	FEDERAL CIVIL SERVICE COMMISSION	4,523,620.11
67	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	4,191,102.80
68	NIGERIA POLICE ACADEMY WUDIL, KANO	3,733,215.85
69	ADVERTISING PRACTIONERS OF NIGERIA	2,738,682.50
70	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	2,674,502.39
71	FOREIGN MISSION: WASHINGTON	2,625,454.55
72	STATE HOUSE LAGOS LIAISON OFFICE	2,447,160.88
73	AUDITOR GENERAL FOR THE FEDERATION	2,222,407.50
74	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,942,096.43
75	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,208,025.00
76	NIGERIAN PRISON SERVICE	982,352.35
77	SERVICOM	943,695.88
78	NATIONAL WAR MUSEUM - UMUAHIA	719,131.25
79	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	483,696.38
80	FEDERAL TRAINING CENTRE,MAIDUGURI	476,500.00
81	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	249,875.00
82	FEDERAL TRAINING CENTRE,LAGOS	75,000.00
83	CODE OF CONDUCT TRIBUNAL	35,000.00

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	ECONOMIC SECTOR	
84	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	4,018,513,081.31
85	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,555,073,283.66
86	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,439,858,028.47
87	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	2,277,424,770.59
88	FEDERAL MINISTRY OF AGRICULTURE	2,259,557,694.57
89	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,014,447,866.65
90	DEPARTMENT OF PETROLEUM RESOURCES	1,810,103,655.98
91	SMEDAN - H/QTRS	1,680,104,097.30
92	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	864,628,514.99
93	NATIONAL BUREAU OF STATISTICS	744,592,770.31
94	CROSS RIVER RBDA	599,436,266.86
95	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	582,495,664.42
96	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	573,356,286.33
97	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	484,696,717.56
98	NATIONAL DIRECTORATE OF EMPLOYMENT	441,242,529.13
99	ENERGY COMMISSION OF NIGERIA	431,503,821.91
100	NIGERIAN GEOLOGICAL SURVEY AGENCY.	419,448,600.17
101	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	392,152,453.81
102	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	307,918,957.61
103	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	293,740,484.08
104	INDUSTRIAL TRAINING FUND	284,964,822.71
105	FEDERAL MINISTRY OF FINANCE - HQTRS	275,913,461.42
106	OGUN/ OSUN RBDA	250,602,719.86
107	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	235,763,792.32
108	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	231,239,177.45
109	NIGERIAN BULK ELECTRICITY TRADING PLC	229,743,989.10
110	SOKOTO RIMA RBDA	209,446,728.10
111	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	202,799,143.64
112	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	194,044,223.37
113	FEDERAL ROAD MAINTENANCE AGENCY	183,295,624.96
114	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	178,279,154.32
115	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	177,932,912.37
116	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	176,830,429.56
117	CENTRE FOR MANAGEMENT DEVELOPMENT	173,100,839.02
118	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	166,330,184.54
119	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	162,912,933.08
120	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	159,351,803.24
121	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	142,760,211.47
122	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	140,206,767.43
123	UPPER NIGER RBDA	124,462,394.35

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	ECONOMIC SECTOR	
124	PROJECT DEVELOPMENT INSTITUTE - ENUGU	122,373,917.45
125	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	120,953,703.90
126	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	114,587,528.50
127	NIGERIA HYDROLOGICAL SERVICE AGENCY	108,631,295.30
128	NATIONAL AGRICULTURE SEEDS COUNCIL	108,257,255.77
129	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	105,269,297.24
130	FEDERAL COLLEGE OF AGRICULTURE - AKURE	97,594,251.71
131	NIGERIA NUCLEAR REGULATORY AUTHORITY	96,097,632.43
132	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	86,850,874.30
133	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	83,120,138.79
134	PETROLEUM TRAINING INSTITUTE	82,438,996.61
135	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	82,343,835.62
136	BUDGET OFFICE OF THE FEDERATION	76,648,336.40
137	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	70,711,496.16
138	NIGER DELTA RBDA	69,309,658.51
140	HADEJIA-JAMAÄ»ARE RBDA	69,093,440.00
141	NIGERIAN EXPORT PROMOTION COUNCIL	69,035,826.13
142	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	68,321,872.22
143	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	63,985,675.01
144	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	63,663,860.56
145	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	62,282,416.09
146	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	61,775,587.61
147	COCOA RESEARCH INSTITUTE- IBADAN	60,666,694.29
148	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	60,259,934.69
149	NATIONAL INLAND WATERWAYS AUTHORITY	57,502,387.05
150	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	54,931,611.58
151	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	54,797,659.80
152	NIGERIAN METEOROLOGICAL AGENCY	53,591,407.75
153	NATIONAL POWER TRAINING INSTITUTE	50,644,782.53
154	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	48,430,682.07
155	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	44,461,198.91
156	NIGERIA MINING CADASTRE OFFICE & CENTRES	44,147,808.88
157	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	44,028,071.08
158	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	42,968,148.57
159	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	42,925,491.85
160	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	42,914,376.30
161	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	39,132,576.26
162	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	37,916,241.51
163	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	37,662,850.00
164	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	36,434,219.94

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	ECONOMIC SECTOR	
165	NIGERIA COMMODITY EXCHANGE (NCX)	33,734,841.37
166	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	33,254,904.05
167	ACCIDENT INVESTIGATION BUREAU	32,526,052.19
168	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	30,885,247.89
169	CONSUMER PROTECTION COUNCIL	29,408,045.25
170	NATIONAL PRODUCTIVITY CENTRE	27,042,356.50
171	FISCAL RESPONSILIBITY COMMISSION	26,110,335.72
172	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	25,860,656.75
173	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	24,148,271.19
174	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	23,384,193.43
175	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	22,882,028.59
176	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	22,811,545.13
177	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	22,680,616.13
178	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	22,650,000.00
179	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	21,668,208.97
180	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	21,589,290.88
181	SOLID MINERAL DEVELOPMENT FUND OFFICE	21,275,759.10
182	SOKOTO ENERGY RESEARCH	21,044,323.02
183	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	20,054,099.00
184	BENIN/ OWENA RBDA	19,946,971.87
185	NATIONAL CENTRE FOR REMOTE SENSING - JOS	19,501,870.73
186	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	19,318,608.29
186	ANAMBRA/ IMO RBDA	19,043,659.91
187	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	18,183,291.04
188	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	18,027,223.53
189	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	17,774,770.36
190	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	16,886,510.51
191	NIGERIAN RAILWAY CORPORATION	15,037,979.94
192	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	14,161,876.64
193	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	14,078,690.21
194	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	13,508,299.48
195	RUBBER RESEARCH INSTITUTE- BENIN	13,296,761.00
196	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	13,294,104.04
197	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	12,448,400.00
198	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	12,200,000.14
199	SURVEY COUNCIL OF NIGERIA	11,769,891.63
200	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	11,642,695.36
201	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	11,447,565.99
202	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	11,270,526.17
203	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	10,619,797.33

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	ECONOMIC SECTOR	
204	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	10,194,514.40
205	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	9,581,421.49
206	FEDERAL INLAND REVENUE SERVICES	9,289,715.62
207	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	9,087,553.80
208	VETERINARY COUNCIL OF NIGERIA	8,251,533.43
209	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	8,226,015.00
210	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	6,403,351.91
211	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	6,127,312.50
212	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	6,036,610.72
213	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	5,921,150.00
214	EXTERNAL TRADE SECTOR, GENEVA (WTO)	5,905,602.95
215	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	5,870,086.03
216	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	5,589,195.12
217	GURARA WATER MANAGEMENT AUTHORITY	5,543,815.63
218	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	5,516,150.18
219	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	5,196,820.13
220	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	5,115,359.23
221	LOWER BENUE RBDA	4,902,834.38
222	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	4,806,279.75
223	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	4,806,279.75
224	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	4,696,558.75
225	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	4,607,925.00
226	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	4,503,781.25
227	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	4,342,193.25
228	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	4,175,000.00
229	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	4,144,777.19
230	NIGERIA TRADE OFFICE, CHINA	3,997,125.68
231	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	3,918,612.50
232	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	3,752,442.50
233	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	3,749,998.85
234	NIGERIA TRADE OFFICE, TAIWAN	3,411,801.85
235	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	3,337,500.00
236	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	3,237,904.00
237	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	2,985,225.00
238	LOWER NIGER RBDA	2,747,548.70
239	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	2,622,280.75
240	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	2,549,615.00
241	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	2,506,437.50
242	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	2,502,937.50
243	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	2,500,000.00

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	ECONOMIC SECTOR	
244	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	2,448,520.00
245	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	1,871,992.70
246	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	1,871,535.70
247	CHAD BASIN RBDA	1,750,000.00
248	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	1,663,375.00
249	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	1,249,848.32
250	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	1,248,773.94
251	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	1,247,427.00
253	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	1,234,920.28
253	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	1,018,467.10
254	FEDERAL SCHOOL OF SURVEY, OYO	415,455.00
255	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	201,000.00
256	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	189,131.43
257	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	175,722.50
258	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	173,725.00
259	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	166,625.00
260	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	66,356.10
261	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	66,356.10
262	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	66,354.98
263	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	63,665.21
264	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	63,078.75
265	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	14,562.50
	LAW & JUSTICE SECTOR	
266	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,392,771,601.63
267	NIGERIAN LAW REFORM COMMISSION	207,623,058.32
268	NATIONAL DRUG LAW ENFORCEMENT AGENCY	97,842,010.04
269	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	56,078,585.57
270	CODE OF CONDUCT BUREAU	31,479,393.75
271	NATIONAL JUDICIAL COUNCIL- ABUJA	29,557,067.25
272	COURT OF APPEAL	19,842,506.99
273	HIGH COURT OF JUSTICE-FCT ABUJA	8,292,500.00
274	NATIONAL INDUSTRIAL COURT	7,500,000.00
275	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	5,474,250.00
276	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	2,649,312.50
277	FEDERAL HIGH COURT-LAGOS	2,238,206.25
278	NIGERIAN COPYRIGHT COMMISSION	1,205,800.00
	REGIONAL SECTOR	
279	FEDERAL MINISTRY OF NIGER DELTA HQTRS	178,838,843.08

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	SOCIAL SECTOR	
280	FEDERAL MINISTRY OF HEALTH - HQTRS	4,565,129,241.90
281	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,037,958,308.84
282	NATIONAL TEACHERS INSTITUTE	1,331,862,609.00
283	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	847,856,769.96
284	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	602,862,450.88
285	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	327,814,265.64
286	FORESTRY RESEARCH INSTITUTE OF IBADAN	324,138,924.42
287	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	275,484,068.67
288	FEDERAL MEDICAL CENTRE, NASARAWA STATE	153,336,947.51
289	NOMADIC EDUCATION COMMISSION	127,551,826.31
290	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	115,059,871.67
291	NATIONAL CENTER FOR WOMEN DEVELOPMENT	109,752,863.64
292	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	103,337,619.28
293	UNIVERSITY OF LAGOS	90,997,300.70
294	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	89,086,044.83
295	MASS LITERACY COUNCIL	88,668,248.69
296	NATIONAL MATHEMATICAL CENTRE, SHEDA	85,780,976.91
297	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	76,974,898.00
298	FEDERAL POLYTECHNIC ADO-EKITI	76,715,377.57
299	BAYERO UNIVERSITY, KANO	76,107,340.50
300	TEACHERS REGISTRATION COUNCIL OF NIGERIA	63,551,924.77
301	FEDERAL UNIVERSITY LOKOJA	54,463,362.33
302	FEDERAL MEDICAL CENTRE, OWERRI	49,999,875.00
303	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	49,928,761.90
304	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	47,531,493.00
305	FEDERAL COLLEGE OF EDUCATION POTISKUM	46,115,217.33
306	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	44,089,615.67
307	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	35,179,797.08
308	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	34,513,634.43
309	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	32,030,885.11
310	NNAMDI AZIKIWE UNIVERSITY, AWKA	31,147,965.32
311	FEDERAL MEDICAL CENTRE, UMUAHIA	28,749,999.83
312	OBAFEMI AWOLOWO UNIVERSITY	26,668,880.78
313	NATIONAL OPEN UNIVERSITY	23,562,846.02
314	NATIONAL BOARD FOR TECHNICAL EDUCATION	21,457,439.87
315	FEDERAL SPECIALIST HOSPITAL, IRRUA	21,404,856.74
316	FEDERAL COLLEGE OF EDUCATION OKENE	20,655,375.00
317	GASHAKA GUMTI NATIONAL PARK	20,584,706.06
318	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	19,619,932.99
319	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	19,211,776.37

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	SOCIAL SECTOR	
320	FEDERAL POLYTECHNIC AUCHI	19,166,349.00
321	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	17,769,964.00
322	AMINU KANO UNIVERSITY TEACHING HOSPITAL	17,388,007.62
323	YABA COLLEGE OF TECHNOLOGY	17,017,000.04
324	NATIONAL YOUTH SERVICE CORPS (NYSC)	16,987,048.54
325	QUEEN'S COLLEGE LAGOS	15,420,808.47
326	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	15,191,118.11
327	TERTIARY EDUCATION TRUST FUND	14,936,650.84
328	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	14,744,671.75
329	FEDERAL COLLEGE OF EDUCATION ONDO	13,821,802.84
330	NATIONAL LIBRARY OF NIGERIA	13,504,018.04
331	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	13,007,948.89
332	FGC GANYE	12,847,558.54
333	UNIVERSITY OF UYO TEACHING HOSPITAL	12,553,271.70
334	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	12,532,351.25
335	FEDERAL COLLEGE OF EDUCATION KATSINA	12,306,186.68
336	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	12,121,166.13
337	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	11,340,250.25
338	NATIONAL PARK HEADQUARTERS	11,294,080.60
339	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	11,227,369.43
340	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	11,206,629.70
341	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	10,343,883.75
342	FEDERAL POLYTECHNIC ILARO	10,111,362.50
343	KAINJI NATIONAL PARK	10,095,839.87
344	FEDERAL MEDICAL CENTRE, MAKURDI	9,248,500.00
345	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	8,809,460.61
346	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	8,564,317.59
347	FEDERAL UNIVERSITY OTUOKE	8,467,746.75
348	FEDERAL POLYTECHNIC OKO	7,735,875.00
349	CROSS RIVER NATIONAL PARK	7,065,579.14
350	NIGERIA INSTITUTE FOR SPORTS (NIS)	7,041,269.68
351	UNIVERSITY OF JOS	6,989,627.81
352	FEDERAL COLLEGE OF EDUCATION KANO	6,974,910.15
353	UNIVERSITY OF NIGERIA, NNSUKA	6,900,181.25
354	KAMUKU NATIONAL PARK	6,871,543.65
355	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	6,677,675.00
356	CHAD BASIN NATIONAL PARK	6,371,038.13
357	FEDERAL POLYTECHNIC HUSSAINI ADAMU	6,231,046.28
358	FEDERAL POLYTECHNIC BAUCHI	6,156,875.75
359	FEDERAL COLLEGE OF EDUCATION GOMBE	6,067,863.75

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	SOCIAL SECTOR	
360	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	5,958,952.00
361	OYO NATIONAL PARK	5,808,725.88
362	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	5,802,550.00
363	FGC IKURIN	5,679,471.30
364	FEDERAL UNIVERSITY KASHERE	5,647,816.25
365	FGC IJANIKIN	5,611,803.43
366	UNIVERSITY OF AGRICULTURE, ABEOKUTA	5,519,002.50
367	UNIVERSITY OF BENIN	5,114,511.75
368	FEDERAL POLYTECHNIC NASARAWA	5,035,882.28
369	LAGOS UNIVERSITY TEACHING HOSPITAL	5,000,000.00
370	UNIVERSITY OF TECHNOLOGY, OWERRI	4,915,479.25
371	UNIVERSITY OF UYO	4,896,138.25
372	FEDERAL UNIVERSITY OYE-EKITI	4,822,449.25
373	FEDERAL COLLEGE OF EDUCATION BICHI	4,779,672.98
374	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	4,767,000.00
375	FEDERAL POLYTECHNIC NEKEDE	4,415,425.00
376	FGC DAURA	4,350,012.28
377	FEDERAL POLYTECHNIC BALI	4,144,079.75
378	FGC IKET NISE	3,931,562.43
379	SULEJA ACADEMY	3,753,572.21
380	FEDERAL UNIVERSITYOF BERNIN KEBBI	3,703,698.94
381	FEDERAL POLYTECHNIC MUBI	3,614,715.00
382	FEDERAL COLLEGE OF EDUCATION OMUKU	3,423,168.93
383	UNIVERSITY OF MAIDUGURI	3,408,819.75
384	FEDERAL COLLEGE OF EDUCATION YOLA	3,276,874.00
385	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3,036,768.50
386	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	2,949,750.00
387	FGGC IPETUMODU	2,750,000.00
388	FGGC OYO	2,750,000.00
389	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	2,709,022.08
390	UNIVERSITY OF PORT HARCOURT	2,646,915.96
391	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	2,500,000.00
392	RADIOGRAPHERS REGISTRATION BOARD	2,481,545.84
393	FEDERAL POLYTECHNIC UKANA	2,460,404.76
394	FEDERAL COLLEGE OF EDUCATION KOTANGORA	2,319,225.00
395	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,075,000.00
396	USMAN DAN FODIO UNIVERSITY, SOKOTO	2,047,337.25
397	FEDERAL UNIVERSITYOF GASHUA	1,995,181.65
398	MEDICAL AND DENTAL COUNCIL OF NIGERIA	1,336,947.25
399	PHARMACIST COUNCIL OF NIGERIA COUNCIL	1,325,231.48
400	FEDERAL POLYTECHNIC EDE	1,284,500.00

NOTE 18:
AMORTIZATION CHARGES - Contd.

S/N	MDA	AMORTIZATION CHARGES ₦
	SOCIAL SECTOR	
401	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,252,642.50
402	FEDERAL POLYTECHNIC KADUNA	1,236,615.00
403	FEDERAL POLYTECHNIC KAURA-NAMODA	1,136,076.25
404	COMPUTER REGISTRATION COUNCIL OF NIGERIA	1,101,187.50
405	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,042,725.89
406	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	981,375.00
407	FEDERAL UNIVERSITY DUTSE	979,187.90
408	FEDERAL UNIVERSITY DUTSIN-MA	936,500.00
409	FEDERAL COLLECGE OF FORESTRY JOS	833,432.85
410	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	788,250.00
411	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	751,212.38
412	MEDICAL REHABILITATION THERAPY BOARD	750,843.73
413	FGGC GUMI TAMBAWAL	722,200.00
414	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	613,640.00
415	DENTAL TECHNOLOGY REGISTRATION BOARD	331,545.84
416	AHMADU BELLO UNIVERSITY, ZARIA	267,000.00
417	FEDERAL COLLEGE OF EDUCATION OBUDU	249,250.00
418	FEDERAL COLLEGE OF EDUCATION AKOKA	242,250.00
419	FGC AZARE	236,250.00
420	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	223,419.38
421	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	216,000.00
422	HEALTH RECORDS REGISTRATION BOARD	199,825.00
423	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	175,013.00
424	FEDERAL POLYTECHNIC BONNY	150,150.00
425	FEDERAL COLLEGE OF FORESTRY IBADAN	142,265.25
426	FEDERAL UNIVERSITY WUKARI	107,000.00
427	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	71,673.25
428	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	67,900.00
429	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	50,000.00
430	FEDERAL COLLEGE OF EDUCATION ASABA	18,750.00
	GRAND-TOTAL	**73,074,645,803.15**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**73.07**

NOTE 20:
FINANCIAL CHARGES - GENERAL

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ADMINISTRATIVE SECTOR	
1	INDEPENDENT NATIONAL ELECTORAL COMMISSION	691,980,803.13
2	FEDERAL ROAD SAFETY COMMISSION	492,761,008.00
3	POLICE FORMATION & COMMAND HQTRS	242,231,074.00
4	NATIONAL INTELLIGENT AGENCY	150,110,040.00
5	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	150,110,040.00
6	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	145,414,635.00
7	FOREIGN MISSION: VIENNA	124,962,622.63
8	FEDERAL FIRE SERVICE	120,159,236.53
9	NIGERIA IMMIGRATION SERVICE	100,511,906.20
10	NIGERIAN PRISON SERVICE	97,171,880.50
11	NATIONAL ASSEMBLY COMMISSION	48,242,649.08
12	NIGERIAN TELEVISION AUTHORITY	45,019,048.77
13	NIGERIA CHRISTIAN PILGRIM COMMISSION	43,474,023.50
14	FOREIGN MISSION: WASHINGTON	38,469,909.11
15	NIPOST	31,791,875.35
16	FOREIGN MISSION: NEW YORK (CG)	28,912,890.05
17	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	27,903,960.00
18	NIGERIAN AIRFORCE	23,782,025.98
19	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	20,543,811.79
20	FOREIGN MISSION: ANKARA	15,070,810.57
21	FEDERAL CHARACTER COMMISSION	13,940,581.40
22	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	13,829,276.12
23	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	12,948,597.92
24	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	12,617,010.00
25	FEDERAL DEFENCE MINISTRY- MAIN MOD	12,596,220.00
26	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	11,210,469.00
27	FOREIGN MISSION: CANBERRA	11,051,585.77
28	NATIONAL LOTTERY TRUST FUND	11,019,243.83
29	MILITARY PENSION BOARD	9,202,095.00
30	FOREIGN MISSION: BUDAPEST	8,392,842.37
31	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	7,750,205.21
32	PUBLIC SERVICE INSTITUTE OF NIGERIA.	7,696,886.27
33	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	7,219,694.82
34	FEDERAL RADIO CORPORATION OF NIGERIA	7,058,941.53
35	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	7,029,611.00
36	FOREIGN MISSION: ABIDJAN	6,933,783.16
37	FOREIGN MISSION: WARSAW	6,757,784.85
38	FOREIGN MISSION: ACCRA	6,584,859.85
39	FOREIGN MISSION: YAOUNDE	6,342,581.48
40	NATIONAL IDENTITY MANAGEMENT COMMISSION	5,978,525.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL N
	ADMINISTRATIVE SECTOR	
41	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,893,766.13
42	SERVICOM	5,813,373.62
43	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	5,813,373.62
44	NATIONAL ORIENTATION AGENCY	5,509,488.00
45	PUBLIC COMPLAINTS COMMISSION	5,213,432.20
46	DEFENCE HEADQURTERS	5,113,171.66
47	NIPSS, KURU	4,819,367.00
48	DEFENCE SPACE ADMINISTRATION	4,589,934.83
49	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	4,398,419.85
50	FEDERAL MINISTRY OF INFORMATION - HQTRS	3,363,251.41
51	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	3,356,658.70
52	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	3,169,530.00
53	NEWS AGENCY OF NIGERIA	3,070,323.63
54	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	3,052,865.00
55	FEDERAL MINISTRY OF INTERIOR - HQTRS	2,885,641.42
56	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	2,722,185.00
57	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,679,180.00
58	STATE HOUSE - HQTRS	2,473,596.62
59	NIGERIA POLICE ACADEMY WUDIL, KANO	2,351,176.02
60	NATIONAL MERIT AWARD	2,197,239.00
61	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	2,153,825.00
62	AUDITOR GENERAL FOR THE FEDERATION	2,084,880.00
63	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,780,080.00
64	NIGERIA COMMUNICATION SATELLITE	1,672,786.55
65	NATIONAL BROADCASTING COMMISION	1,536,826.11
66	NATIONAL GALLERY OF ART	1,499,300.00
67	VOICE OF NIGERIA	1,426,950.00
68	NATIONAL COUNCIL OF ARTS AND CULTURE	1,372,560.00
69	NATIONAL HAJJ COMMISSION OF NIGERIA	1,176,840.00
70	FOREIGN MISSION: ADDIS ABABA	1,120,547.72
71	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,080,445.00
72	NIGERIAN ARMY	1,017,135.00
73	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	936,495.00
74	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	857,850.00
75	NATIONAL FILM AND VEDIO CENSOR BOARD	726,777.00
76	FEDERAL CIVIL SERVICE COMMISSION	675,990.00
77	NIGERIAN NAVY	640,080.00
78	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	583,995.00
79	POLICE SERVICE COMMISSION HQTRS	583,995.00
80	FOREIGN MISSION DOHA, QATAR	579,394.02

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ADMINISTRATIVE SECTOR	
81	NIGERIAN FILM CORPORATION	549,255.00
82	NIGERIAN TOURISM DEVELOPMENT CORPORATION	546,735.00
83	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	534,030.00
84	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	471,210.00
85	NATIONAL COMMISSION FOR REFUGEES	462,255.00
86	CODE OF CONDUCT TRIBUNAL	392,700.00
87	TECHNICAL AIDS CORPS	366,660.00
88	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	365,925.00
89	FEDERAL GOVT STAFF HOUSING LOANS BOARD	341,145.00
90	NATIONAL THEATRE	335,422.00
91	FOREIGN MISSION: DUBAI TRADE MISSIONS	333,592.25
92	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	326,445.00
93	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	275,835.00
94	ADVERTISING PRACTIONERS OF NIGERIA	256,095.00
95	BUREAU OF PUBLIC ENTERPRISES (BPE)	252,525.00
96	NATIONAL TROUPE OF NIGERIA	186,165.00
97	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	178,815.00
98	NIGERIA PRESS COUNCIL	169,680.00
99	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	154,790.00
100	BUREAU OF PUBLIC SERVICE REFORMS	141,540.00
101	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	121,610.91
102	GENERAL SERVICE	106,698.70
103	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	102,480.00
104	STATE HOUSE OPERATIONS - PRESIDENT	96,600.00
105	NATIONAL WAR MUSEUM - UMUAHIA	84,735.00
106	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	81,795.00
107	PERMANENT REPRESENTATION, ECOWAS, ABUJA	70,245.00
108	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	66,150.00
109	STATE HOUSE OPERATIONS - VICE PRESIDENT	33,285.00
110	FOREIGN SERVICE ACADEMY (FSA)	31,605.00
111	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	27,300.00
112	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	22,575.00
113	FEDERAL TRAINING CENTRE,LAGOS	21,210.00
114	FEDERAL TRAINING CENTRE,KADUNA	19,530.00
115	FEDERAL TRAINING CENTRE,CALABAR	18,060.00
116	LAGOS LIAISON OFFICE	17,010.00
117	FEDERAL TRAINING CENTRE,ENUGU	16,695.00
118	FEDERAL TRAINING CENTRE,ILORIN	16,065.00
119	STATE HOUSE LAGOS LIAISON OFFICE	15,540.00
120	STATE HOUSE MEDICAL CENTRE	15,225.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ADMINISTRATIVE SECTOR	
121	FEDERAL TRAINING CENTRE,MAIDUGURI	15,015.00
122	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	9,660.00
123	NIGERIA ARMY UNIVERSITY, BIU	6,300.00
124	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	5,880.00
125	PRESIDENTIAL ADVISORY COMMITTEE	2,730.00
126	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	2,205.00
127	NATIONAL PENSION COMMISSION	1,995.00
	ECONOMIC SECTOR	
128	FEDERAL INLAND REVENUE SERVICES	2,604,436,065.86
129	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	664,087,852.14
130	NIGERIA CUSTOMS SERVIVES	434,061,177.48
131	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	288,885,914.64
132	STANDARD ORGANIZATION OF NIGERIA	171,784,139.67
133	TRANSMISSION COMPANY OF NIGERIA	155,591,432.23
134	NIGERIAN ELECTRICITY REGULATORY COMMISSION	110,356,000.00
135	NIGERIAN METEOROLOGICAL AGENCY	85,325,952.12
136	DEPARTMENT OF PETROLEUM RESOURCES	46,620,846.07
137	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	29,727,197.95
138	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	28,723,518.04
139	ACCIDENT INVESTIGATION BUREAU	21,441,872.62
140	NATIONAL INLAND WATERWAYS AUTHORITY	20,758,290.21
141	NIGERIA NUCLEAR REGULATORY AUTHORITY	19,839,583.08
142	NIGERIAN RAILWAY CORPORATION	19,606,700.26
143	FEDERAL ROAD MAINTENANCE AGENCY	15,569,263.66
144	PETROLEUM TRAINING INSTITUTE	13,386,065.45
145	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	10,388,092.05
146	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	9,706,765.00
147	FEDERAL MINISTRY OF FINANCE - HQTRS	9,359,705.00
148	INVESTMENT AND SECURITIES TRIBUNAL	7,222,768.33
149	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	6,961,483.29
150	NATIONAL DIRECTORATE OF EMPLOYMENT	6,506,615.00
151	FEDERAL MINISTRY OF AGRICULTURE	5,210,310.00
152	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	5,010,416.97
153	INDUSTRIAL TRAINING FUND	4,853,940.00
154	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	4,828,599.39
155	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	4,304,398.16
156	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	3,378,804.80
157	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	3,105,180.00
158	NATIONAL BUREAU OF STATISTICS	3,041,220.00
159	AJAOKUTA STEEL COMPANY LIMITED	3,030,301.60
160	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	2,967,030.51

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL N
	ECONOMIC SECTOR	
161	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	2,881,554.00
162	NIGERIA AGRICULTURAL QUARANTINE SERVICE	2,759,240.00
163	COCOA RESEARCH INSTITUTE- IBADAN	2,608,590.00
164	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,511,467.00
165	CONSUMER PROTECTION COUNCIL	2,360,568.85
166	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	2,359,320.00
167	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,285,640.00
168	NATIONAL PRODUCTIVITY CENTRE	2,266,296.94
169	METALLURGICAL TRAINING INSTITUTE, ONITSHA	2,241,713.00
170	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	2,066,666.43
171	BUDGET OFFICE OF THE FEDERATION	2,033,621.52
172	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,977,915.00
173	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,938,825.00
174	MARITIME ACADEMY, ORON	1,928,150.69
175	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,895,296.99
176	SMEDAN - H/QTRS	1,831,186.00
177	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,827,315.00
178	NIGERIAN EXPORT PROMOTION COUNCIL	1,697,795.00
179	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	1,616,535.00
180	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,600,644.00
181	LOWER BENUE RBDA	1,423,418.00
182	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	1,420,230.00
183	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,401,320.00
184	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,337,079.31
185	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,283,793.86
186	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	1,264,620.00
187	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,235,875.00
188	CROSS RIVER RBDA	1,197,550.00
189	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,176,840.00
190	RUBBER RESEARCH INSTITUTE- BENIN	1,170,750.00
191	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,143,345.00
192	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,109,280.00
193	DEBT MANAGEMENT OFFICE	1,101,830.14
194	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,081,330.27
195	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,074,885.00
196	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	1,062,275.00
197	NATIONAL POWER TRAINING INSTITUTE	1,052,297.00
198	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,041,390.00
199	ENERGY COMMISSION OF NIGERIA	1,033,830.00
200	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,009,207.50

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ECONOMIC SECTOR	
201	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	993,985.00
202	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	990,150.00
203	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	931,562.11
204	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	924,420.00
205	CENTRE FOR MANAGEMENT DEVELOPMENT	910,810.78
206	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	879,572.50
207	BUDGET AND NATIONAL PLANNING	856,905.00
208	CHAD BASIN RBDA	808,680.00
209	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	804,805.00
210	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	797,669.90
211	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	793,333.25
212	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	791,385.00
213	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	721,665.00
214	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	717,104.99
215	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	713,160.00
216	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	656,438.84
217	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	636,615.00
218	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	633,465.00
219	ANAMBRA/ IMO RBDA	615,167.00
220	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	591,622.50
221	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	589,680.00
222	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	549,990.00
223	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	538,100.24
224	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	537,700.00
225	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	537,337.50
226	NATIONAL AGRICULTURE SEEDS COUNCIL	516,180.00
227	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	515,655.00
228	PROJECT DEVELOPMENT INSTITUTE - ENUGU	513,870.00
229	UPPER NIGER RBDA	510,960.00
230	NIGER DELTA RBDA	506,940.00
231	NIGERIA COMMODITY EXCHANGE (NCX)	505,599.45
232	LOWER NIGER RBDA	489,510.00
233	SOKOTO RIMA RBDA	479,850.00
234	FEDERAL COLLEGE OF AGRICULTURE - AKURE	458,069.00
235	NATIONAL RURAL ELECTRIFICATION AGENCY	453,179.98
236	HADEJIA-JAMAÃ»ARE RBDA	452,731.32
237	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	445,410.00
238	UPPER BENUE RBDA	416,575.00
239	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	401,415.00
240	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	392,794.25

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ECONOMIC SECTOR	
241	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	390,019.00
242	OGUN/ OSUN RBDA	383,385.00
243	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	374,241.88
244	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	370,335.00
245	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	354,690.00
246	BENIN/ OWENA RBDA	345,975.00
247	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	341,985.00
248	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	339,610.00
249	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	329,070.00
250	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	328,050.00
251	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	328,050.00
252	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	326,025.00
253	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	325,530.00
254	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	319,620.00
255	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	308,070.00
256	INDUSTRIAL ARBITRATION PANEL	291,690.00
257	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	277,410.00
258	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	272,265.00
259	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	265,335.00
260	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	256,095.00
261	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	251,685.00
262	FEDERAL SCHOOL OF SURVEY, OYO	247,380.00
263	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	235,770.00
264	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	229,320.00
265	NATIONAL CENTRE FOR REMOTE SENSING - JOS	221,655.00
266	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	216,510.00
267	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	216,510.00
268	COOPERATIVE INFORMATION NETWORK	215,670.00
269	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	215,055.00
270	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	214,095.00
271	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	207,060.00
272	FISCAL RESPONSILIBITY COMMISSION	204,435.00
273	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	202,755.00
274	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	200,340.00
275	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	196,770.00
276	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	186,566.00
277	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	183,540.00
278	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	173,565.00
279	NIGERIA HYDROLOGICAL SERVICE AGENCY	170,415.00
280	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	168,210.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ECONOMIC SECTOR	
281	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	166,110.00
282	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	164,220.00
283	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	153,592.00
285	ONNE OIL AND GAS FREE ZONE AUTHORITY	152,775.00
286	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	152,565.00
287	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	150,360.00
288	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	150,045.00
289	VETERINARY COUNCIL OF NIGERIA	142,593.00
290	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	142,590.00
291	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	136,080.00
292	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	133,655.00
293	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	131,145.00
294	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	127,890.00
295	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	124,635.00
296	NIGERIA MINING CADASTRE OFFICE & CENTRES	124,320.00
297	FPO ABEOKUTA	108,779.00
298	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	106,680.00
299	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	96,075.00
300	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	95,130.00
301	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	88,305.00
302	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	86,205.00
303	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	84,945.00
304	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	84,210.00
305	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	83,815.00
306	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	78,225.00
307	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	76,965.00
308	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	74,235.00
309	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	74,130.00
310	SURVEY COUNCIL OF NIGERIA	72,975.00
311	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	72,135.00
312	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	71,820.00
313	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	70,350.00
314	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	69,195.00
315	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	68,565.00
316	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	67,935.00
317	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	67,830.00
318	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	66,675.00
319	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	66,570.00
320	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	64,785.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ECONOMIC SECTOR	
321	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	62,160.00
322	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	62,145.00
323	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	60,060.00
324	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	58,380.00
325	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	55,230.00
326	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	54,495.00
327	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	53,550.00
328	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	52,185.00
329	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	51,345.00
330	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	51,030.00
331	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	50,925.00
332	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	50,505.00
333	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	50,400.00
334	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	49,875.00
335	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	49,770.00
336	SOLID MINERAL DEVELOPMENT FUND OFFICE	49,455.00
337	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	49,140.00
338	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	49,035.00
339	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	48,930.00
340	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	47,565.00
341	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	46,620.00
342	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	46,200.00
343	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	45,570.00
344	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	42,420.00
345	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	42,315.00
346	NIGERIAN BULK ELECTRICITY TRADING PLC	40,425.00
347	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	37,215.00
348	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	36,960.00
349	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	36,120.00
350	NIGERIA AIRSPACE MANAGEMENT AGENCY	27,720.00
351 352	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	27,615.00
353	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	25,515.00
354	FPO LAGOS II	20,265.00
355	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	17,010.00
356	GURARA WATER MANAGEMENT AUTHORITY	16,485.00
357	FPO MINNA	16,032.00
358	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	11,865.00
359	FPO LAGOS I	10,185.00
360	SOKOTO ENERGY RESEARCH	10,185.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ECONOMIC SECTOR	
361	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	9,975.00
362	FPO SOKOTO	7,770.00
363	FPO UMUAHIA	7,350.00
364	FPO ADO-EKITI	5,565.00
365	FPO ILORIN	5,460.00
366	FPO ENUGU	5,355.00
367	FPO KADUNA	4,620.00
368	ZONAL OFFICE ENUGU	4,410.00
369	FPO GUSUA	3,990.00
370	ZONAL OFFICE IBADAN	3,990.00
371	FPO OWERRI	3,885.00
372	FPO AKURE	3,780.00
373	SUB-TREASURER OF THE FEDERATION	3,255.00
374	FPO IBADAN	3,150.00
375	FPO MAKURDI	3,045.00
376	FPO GOMBE	2,835.00
377	FPO CALABAR	2,730.00
378	FPO OSOGBO	2,730.00
379	FPO LOKOJA	2,625.00
380	FPO YENOGOA	2,520.00
381	FPO DAMATURU	2,415.00
382	ZONAL OFFICE KADUNA	2,205.00
383	FPO LAFIA	1,890.00
384	FPO BIRNI-KEBI	1,575.00
385	FPO DUTSE	1,575.00
378	FEDERAL PRODUCE INSPECTION	1,575.00
387	FPO ASABA	1,260.00
387	FPO BAUCHI	1,260.00
388	FPO PORT-HARCOURT	1,260.00
389	FPO YOLA	1,155.00
390	FPO ABAKALIKI	1,050.00
391	FPO JOS	945.00
392	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	945.00
393	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	945.00
394	FPO KANO	735.00
395	FPO KATSINA	735.00
396	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	735.00
397	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	735.00
398	FPO JALINGO	630.00
399	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	630.00
400	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	630.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	ECONOMIC SECTOR	
401	FPO MAIDUGURI	420.00
402	ZONAL OFFICE JOS	420.00
403	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	420.00
404	FPO BENIN	315.00
405	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	315.00
406	FPO UYO	210.00
407	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	210.00
	LAW & JUSTICE SECTOR	
408	NATIONAL JUDICIAL COUNCIL- ABUJA	114,441,494.08
409	COURT OF APPEAL	95,408,202.74
410	FEDERAL HIGH COURT-LAGOS	84,490,316.66
411	COUNCIL OF LEGAL EDUCATION	82,063,562.34
412	HIGH COURT OF JUSTICE-FCT ABUJA	78,392,933.22
413	SHARIA COURT OF APPEAL-ABUJA	75,260,142.35
414	SUPREME COURT OF NIGERIA	61,999,999.61
415	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	56,792,642.79
416	NATIONAL JUDICIAL INSTITUTE-ABUJA	43,049,054.77
417	CUSTOMARY COURT OF APPEAL-ABUJA	14,998,309.05
418	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	11,788,916.20
419	NATIONAL DRUG LAW ENFORCEMENT AGENCY	5,498,115.00
420	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,796,255.00
421	LEGAL AID COUNCIL	1,945,335.00
422	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,656,690.00
423	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	1,444,768.20
424	CODE OF CONDUCT BUREAU	1,239,630.00
425	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,177,358.70
426	NATIONAL HUMAN RIGHTS COMMISSION	1,070,800.00
427	NIGERIAN LAW REFORM COMMISSION	758,475.00
428	NIGERIAN COPYRIGHT COMMISSION	497,595.00
429	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	36,540.00
	SOCIAL SECTOR	
430	NATIONAL YOUTH SERVICE CORPS (NYSC)	425,370,084.97
431	UNIVERSITY OF NIGERIA, NNSUKA	355,421,125.95
432	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	186,568,352.00
433	UNIVERSITY OF MAIDUGURI	120,336,212.50
434	UNIVERSITY OF JOS	113,410,789.77
435	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	109,554,005.96
436	UNIVERSITY OF IBADAN	95,715,222.12
437	NNAMDI AZIKIWE UNIVERSITY, AWKA	76,986,587.72
438	UNIVERSITY OF TECHNOLOGY, OWERRI	72,939,107.30
439	UNIVERSITY OF LAGOS	69,970,536.53
440	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	67,335,612.36

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
441	OBAFEMI AWOLOWO UNIVERSITY	66,391,257.20
442	AHMADU BELLO UNIVERSITY, ZARIA	57,028,283.98
443	UNIVERSITY OF UYO	54,201,518.44
444	TERTIARY EDUCATION TRUST FUND	49,699,746.20
445	BAYERO UNIVERSITY, KANO	48,946,409.92
446	UNIVERSITY OF ILORIN	46,725,529.31
447	FEDERAL POLYTECHNIC EDE	44,326,957.53
448	FEDERAL UNIVERSITY OYE-EKITI	42,087,328.55
449	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	40,006,073.78
450	FTC YABA	39,537,555.00
451	FEDERAL UNIVERSITY KASHERE	37,789,907.02
452	FEDERAL MEDICAL CENTRE, OWERRI	34,901,596.46
453	YABA COLLEGE OF TECHNOLOGY	31,045,335.96
454	UNIVERSITY OF ABUJA	30,200,914.47
455	MEDICAL AND DENTAL COUNCIL OF NIGERIA	29,748,662.43
456	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	28,209,618.01
457	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	27,347,309.34
458	UNIVERSITY OF CALABAR	24,438,856.03
459	NIGERIA FOOTBALL FEDERATION	23,601,286.86
469	FEDERAL POLYTECHNIC NEKEDE	22,600,196.07
461	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	20,146,125.00
462	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	20,132,659.08
463	UNIVERSITY OF BENIN TEACHING HOSPITAL	19,881,935.39
464	FEDERAL POLYTECHNIC UWANA-AFIKPO	19,591,255.00
465	FEDERAL UNIVERSITY DUTSE	19,506,424.29
466	FEDERAL POLYTECHNIC ILARO	18,447,253.18
467	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	18,447,253.18
468	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	17,946,005.00
369	FEDERAL POLYTECHNIC BIDA	17,454,382.00
470	PHARMACIST COUNCIL OF NIGERIA COUNCIL	16,613,947.38
471	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	16,591,373.25
472	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	16,424,607.76
473	UNIVERSITY OF BENIN	15,982,583.24
474	NATIONAL OPEN UNIVERSITY	14,606,305.97
475	TEACHERS REGISTRATION COUNCIL OF NIGERIA	14,509,650.05
476	FGC ONITSHA	14,468,949.86
477	KING'S COLLEGE	14,335,090.00
478	USMAN DAN FODIO UNIVERSITY, SOKOTO	14,060,499.59
479	UNIVERSITY OF UYO TEACHING HOSPITAL	12,558,740.00
480	FGC WARRI	12,241,950.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
481	FEDERAL COLLEGE OF EDUCATION ONDO	12,205,367.59
482	FEDERAL POLYTECHNIC OKO	11,750,090.00
483	NATIONAL LIBRARY OF NIGERIA	11,351,242.60
484	FEDERAL UNIVERSITY LOKOJA	11,217,775.01
485	FEDERAL POLYTECHNIC ADO-EKITI	11,036,107.24
486	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	10,878,990.14
487	JOS UNIVERSITY TEACHING HOSPITAL	10,849,263.50
488	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	10,693,785.82
489	FGGC ENUGU	10,565,570.00
490	UNIVERSITY COLLEGE HOSPITAL IBADAN	10,463,481.72
491	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	10,314,712.00
492	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	9,456,800.15
493	FGC ODOGBOLU	9,104,640.00
494	QUEEN'S COLLEGE LAGOS	8,722,611.32
495	AMINU KANO UNIVERSITY TEACHING HOSPITAL	8,273,453.85
496	FGGC IKOT-OBIO-ITONG	8,248,478.00
497	FGGC SHAGAMU	8,132,337.00
498	FEDERAL UNIVERSITYOF GUSAU	7,868,075.53
499	FGGC, YOLA	7,805,915.38
500	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	7,805,915.38
501	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	7,771,052.03
502	FEDERAL COLLEGE OF EDUCATION KATSINA	7,770,332.00
503	NATIONAL TEACHERS INSTITUTE	7,605,593.24
504	FEDERAL POLYTECHNIC IDAH	7,502,146.67
505	FEDERAL POLYTECHNIC KADUNA	7,491,703.30
506	FSTC JUBU-IMUSHIN	7,471,560.00
507	FGC RUBBOCHI	6,509,135.00
508	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	6,354,665.00
509	FEDERAL MEDICAL CENTRE, KOGI	6,169,095.00
510	FGGC IBUSA	6,116,655.00
511	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	6,028,033.63
512	FTC OROZO	6,026,766.00
513	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	5,915,818.07
514	FGGC BENIN	5,898,089.50
525	UNIVERSITY OF PORT HARCOURT	5,818,473.53
516	FGC KWALI	5,515,880.00
517	FGC OKPOSI	5,510,085.00
518	FEDERAL COLLEGE OF EDUCATION GUSAU	5,469,076.40
519	FEDERAL MEDICAL CENTRE, ASABA	5,280,202.00
520	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,221,979.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
521	NATIONAL POPULATION COMMISSION	5,210,730.00
522	FEDERAL MEDICAL CENTRE ABEOKUTA	5,114,748.23
523	FTC UYO	4,957,637.25
524	HEALTH RECORDS REGISTRATION BOARD	4,772,847.99
525	FTC ILESA	4,714,305.00
526	FGC ZARIA	4,663,570.00
527	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	4,636,248.50
528	NATIONAL EXAMINATIONS COUNCIL	4,494,840.00
529	FEDERAL MEDICAL CENTRE, OWO	4,488,690.00
530	FGC OGOJA	4,397,965.00
531	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	4,263,183.43
532	FGGC ILORIN	4,048,220.00
533	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	4,041,327.46
534	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	3,988,387.24
535	FEDERAL POLYTECHNIC MUBI	3,868,370.00
536	LAGOS UNIVERSITY TEACHING HOSPITAL	3,817,287.60
537	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,769,384.00
538	FEDERAL COLLEGE OF EDUCATION OYO	3,724,926.65
539	FGC IKURIN	3,667,560.00
540	FEDERAL UNIVERSITY LAFIA	3,665,539.00
541	UNIVERSITY OF CALABAR TEACHING HOSPITAL	3,650,535.00
542	FEDERAL SPECIALIST HOSPITAL, IRRUA	3,582,060.76
543	FEDERAL COLLEGE OF EDUCATION KANO	3,530,362.70
544	FEDERAL COLLEGE OF EDUCATION ZARIA	3,505,113.04
545	FEDERAL MINISTRY OF HEALTH - HQTRS	3,447,255.00
546	FEDERAL POLYTECHNIC OFFA	3,429,273.00
547	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,382,024.79
548	FGC, IDO-ANI	3,186,900.00
549	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,115,920.00
550	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	3,022,407.50
551	FEDERAL POLYTECHNIC BAUCHI	2,957,745.00
552	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	2,933,595.00
553	FEDERAL COLLEGE OF EDUCATION OBUDU	2,930,469.50
554	FGGC AKURE	2,888,100.00
555	FEDERAL MEDICAL CENTRE, NASARAWA STATE	2,866,627.98
556	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	2,795,476.39
557	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	2,781,030.00
558	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,775,329.32
559	FEDERAL UNIVERSITY WUKARI	2,750,458.00
560	FEDERAL MEDICAL CENTRE, BAYELSA STATE	2,679,801.87

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
561	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,551,465.00
562	FEDERAL POLYTECHNIC AUCHI	2,550,240.00
563	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,535,125.00
564	FEDERAL MEDICAL CENTRE, MAKURDI	2,534,595.00
565	FEDERAL UNIVERSITY OTUOKE	2,500,248.91
566	NATIONAL HOSPITAL	2,453,955.00
567	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	2,367,020.99
568	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,313,034.00
569	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	2,257,395.00
570	JOINT ADMISSIONS MATRICULATION BOARD	2,205,105.00
571	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	2,177,700.00
572	FEDERAL UNIVERSITY DUTSIN-MA	2,155,766.16
573	FGC SOKOTO	2,114,490.00
574	FEDERAL MEDICAL CENTRE, UMUAHIA	2,035,470.00
575	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,977,219.61
576	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	1,960,287.00
577	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,882,254.67
578	FEDERAL MEDICAL CENTRE, BIDA	1,881,815.00
579	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	1,760,315.00
580	FGGC KABBA	1,760,315.00
581	FEDERAL POLYTECHNIC EKOWE	1,699,667.00
582	FEDERAL COLLEGE OF EDUCATION OKENE	1,683,007.50
583	FSTC TUNGBO - YENAGOA	1,659,095.00
584	FEDERAL COLLEGE OF EDUCATION ASABA	1,650,733.94
585	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,628,708.24
586	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,621,498.08
587	FGC KANO	1,604,260.00
589	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	1,584,964.74
590	FEDERAL COLLEGE OF EDUCATION BICHI	1,554,741.31
591	FEDERAL MEDICAL CENTRE, TARABA STATE	1,540,402.50
592	FEDERAL COLLEGE OF EDUCATION GOMBE	1,516,816.40
593	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,513,935.00
594	FGC KEFFI	1,508,375.85
595	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,497,123.00
596	FGGC GWANDU	1,496,695.00
597	UNIVERSITY OF AGRICULTURE, MAKURDI	1,470,105.00
598	FGGC WUKARI	1,466,358.00
599	FEDERAL COLLEGE OF EDUCATION AKOKA	1,457,421.00
600	FEDERAL POLYTECHNIC KAURA-NAMODA	1,449,831.90

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
601	FEDERAL MEDICAL CENTRE, KATSINA	1,449,525.00
602	FTC OTOBI	1,444,650.00
603	UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,417,920.00
604	FEDERAL POLYTECHNIC NASARAWA	1,415,048.00
605	FGC IKOM	1,409,153.08
606	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,394,715.00
607	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,341,900.00
608	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,337,175.00
609	FTC OTUPKO	1,306,450.00
610	FEDERAL COLLEGE OF EDUCATION OMUKU	1,253,730.91
611	FEDERAL UNIVERSITYOF GASHUA	1,248,965.00
612	FSTC AHOADA	1,242,788.61
613	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,235,260.00
614	FGC, IKOLE	1,197,415.00
615	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,175,685.00
616	FEDERAL POLYTECHNIC GWANDU	1,174,425.00
617	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,172,900.32
618	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,165,934.42
619	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,161,857.00
620	MASS LITERACY COUNCIL	1,138,480.00
621	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,136,940.00
622	FTC SHIRORO	1,071,135.00
623	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,051,050.00
624	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,022,595.00
625	FGGC NEW BUSA	903,940.00
626	FEDERAL POLYTECHNIC HUSSAINI ADAMU	882,693.72
627	NATIONAL EYE CENTRE KADUNA	872,060.00
628	NATIONAL EAR CARE CENTRE KADUNA	872,060.00
629	FGGC LEJJA	868,870.00
630	FGGC OYO	865,461.00
631	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	862,885.00
632	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	844,725.00
633	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	780,990.00
634	FEDERAL COLLEGE OF FORESTRY IBADAN	751,590.00
635	COMPUTER REGISTRATION COUNCIL OF NIGERIA	708,895.00
636	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	704,593.00
637	FEDERAL COLLEGE OF EDUCATION YOLA	689,745.00
638	FGGC KEANA	682,170.00
639	FEDERAL POLYTECHNIC DAMATURU	679,555.00
640	FTC IKARE	673,901.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
641	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	667,170.00
642	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	648,375.00
643	FGGC BIDA	590,455.44
644	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	565,345.42
645	FEDERAL COLLECGE OF FORESTRY JOS	549,151.00
646	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	546,630.00
647	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	543,165.00
648	CROSS RIVER NATIONAL PARK	538,860.00
649	FEDERAL POLYTECHNIC BALI	524,321.22
650	KAINJI NATIONAL PARK	502,740.00
651	FGGC BWARI	465,464.00
652	FGC IJANIKIN	457,465.00
653	FGC JOS	443,980.00
654	FORESTRY MECHANISATION COLLEGE AFAKA	422,445.00
655	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	415,385.00
656	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	412,249.53
657	OYO NATIONAL PARK	401,625.00
658	F.S.C. SOKOTO	389,320.83
659	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	384,300.00
660	MEDICAL REHABILITATION THERAPY BOARD	382,491.00
661	FGGC ABULOMA	366,492.00
662	FGC GARKI	365,925.00
663	RADIOGRAPHERS REGISTRATION BOARD	353,728.29
664	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	351,960.00
665	FGC KADUNA	347,865.00
666	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	341,250.00
667	GASHAKA GUMTI NATIONAL PARK	339,360.00
668	FGGC ANKA	336,270.51
669	FGC PORT HARCOURT	333,294.12
670	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	331,591.00
671	NOMADIC EDUCATION COMMISSION	331,485.00
672	NIGERIA INSTITUTE FOR SPORTS (NIS)	325,185.73
673	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	321,300.00
674	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	319,410.00
675	SULEJA ACADEMY	313,524.00
676	FEDERAL POLYTECHNIC BONNY	297,570.00
677	FGC IKET NISE	294,075.00
678	FGGC OWERRI	288,960.00
679	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	282,215.00
680	NATIONAL CENTER FOR WOMEN DEVELOPMENT	279,720.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
681	FSTC AWKA	269,934.00
682	FGC MINNA	268,695.00
683	CHAD BASIN NATIONAL PARK	260,610.00
684	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	252,420.00
685	FGC OGBOMOSHMO	248,430.00
686	FGC OHAFIA	246,416.00
687	FGC OKIGWE	242,235.00
688	FGC IKOT EKPENE	238,074.00
689	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	235,220.00
690	FGGC GUSAU	230,930.00
691	FSTC USI-EKITI	230,649.00
692	KAMUKU NATIONAL PARK	229,740.00
693	NATIONAL PARK HEADQUARTERS	227,115.00
694	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	226,905.00
695	FGGC CALABAR	224,595.00
696	FGGC IPETUMODU	222,705.00
697	FEDERAL POLYTECHNIC UKANA	220,920.00
698	FGGC UMUAHIA	220,500.00
699	FTC UROMI	213,025.00
700	FGC MAIDUGURI	208,845.00
701	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	208,804.45
702	FTC JALINGO	208,005.00
703	FGGC LANGTANG	205,800.00
704	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	204,918.00
705	OKUMU NATIONAL PARK	201,285.00
706	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	200,235.00
707	DENTAL TECHNOLOGY REGISTRATION BOARD	198,492.00
708	FGGC BAKORI	198,135.00
709	FGGC BAUCHI	195,510.00
710	FGGC GBOKO	192,150.00
711	NURSING AND MIDWIFERY COUNCIL	189,315.00
712	FTC KAFANCHAN	188,584.00
713	FGGC EFON IMNRINGI	184,168.00
714	FGGC ABAJI	176,295.00
715	FGGC JALINGO	172,935.00
716	FGGC OMU-ARAN	172,830.00
717	FGC DAURA	172,725.00
718	FGC IKET VANDAKYA	164,325.00
719	FGC AZARE	163,485.00
720	FGC UGWOLAWO	162,960.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
721	FTC OHANSO	160,745.00
722	FGC POTISKUM	160,650.00
723	FGC MINJIBIR	159,075.00
724	FGC, BILLIRI	158,121.52
725	FGGC IBILLO	155,295.00
726	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	153,510.00
727	FGGC EZZAMGBO ABAKALIKI	148,785.00
728	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	142,275.00
729	FGGC BAJOGA	139,495.00
730	FGGC EFON ALAYE	137,130.00
731	FGGC GUMI TAMBAWAL	133,833.00
732	FTC ZURU	131,250.00
733	FGC GANYE	119,175.00
734	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	114,030.00
735	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	109,576.00
736	FGC ODIKOLOGUNA	107,730.00
737	FGC BUNI-YADI	100,590.00
738	FGC KIYAWA	99,855.00
739	FSTC MICHIKA	96,915.00
740	FGGC MONGUNO	95,760.00
741	FGC BIRIN YAURI	92,820.00
742	FTC LASSA	92,085.00
743	FSTC,DOMA	87,885.00
744	DENTAL THERAPISTS REGISTRATION BOARD	77,910.00
745	ARABIC LANGUAGE VILLAGE BORNO	76,965.00
746	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	73,815.00
747	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	67,515.00
747	FSTC DAYI	55,965.00
748	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	53,970.00
749	NURSE TUTOR TRAINNING KADUNA	51,030.00
750	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	50,085.00
751	COMMUNITY HEALTH TUTOR PROGRAMME UCH	41,265.00
752	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	37,065.00
753	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	31,552.50
754	NURSE TUTOR TRAINNING IBADAN	30,936.00
755	PHC TUTORS PROGRAMME,'UCH-IBADAN	27,615.00
756	NURSE TUTOR PROGRAMME AKOKA LAGOS	21,945.00
757	FEDERAL STAFF DENTAL CLINICS, ABUJA	14,670.00
758	NURSE TUTOR TRAINING - ENUGU	13,545.00
759	NATIONAL HEALTH INSURANCE SCHEME	9,135.00
760	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	7,560.00

NOTE 20:
FINANCIAL CHARGES - GENERAL - Contd.

S/N	MDA	FINANCIAL CHARGES - GENERAL ₦
	SOCIAL SECTOR	
761	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	5,985.00
762	PHS, DUTSE	4,305.00
763	NOMA CHILDREN HOSPITAL, SOKOTO	4,305.00
764	PHS, ILORIN	3,780.00
765	PHS, ABEOKUTA	3,360.00
766	PHS, KANO	3,255.00
767	PHS, SOKOTO	2,835.00
768	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,890.00
769	PHS, WARRI	1,890.00
770	FEDERAL STAFF EYE CLINICS, ABUJA	1,785.00
771	PHS, IBADAN	1,680.00
772	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,260.00
773	FEDERAL STAFF HOSPITAL -ABUJA	1,050.00
774	PHS, KASTINA	840.00
775	FEDERAL STAFF CLINICS, ABUJA PHASE II	630.00
776	FEDERAL STAFF CLINICS, ABUJA PHASE I	315.00
	GRAND-TOTAL	**12,023,496,872.20**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**12.02**

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR					
1	BUREAU OF PUBLIC ENTERPRISES (BPE)	16,503,701,943.45	-	16,503,701,943.45	1,086,403,875.77	15,417,298,067.68
2	NIGERIA CHRISTIAN PILGRIM COMMISSION	4,312,411,563.76	-	4,312,411,563.76	546,941,267.59	3,765,470,296.17
3	FEDERAL MINISTRY OF INTERIOR - HQTRS	4,281,560,238.00	-	4,281,560,238.00	3,225,054,789.46	1,056,505,448.54
4	FEDERAL MINISTRY OF POLICE AFFAIRS	1,000.00	-	1,000.00	-	1,000.00
5	PRESIDENTIAL ADVISORY COMMITTEE	-	-	-	4,701,281.69	(4,701,281.69)
6	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-	-	-	8,248,793.19	(8,248,793.19)
7	FEDERAL TRAINING CENTRE,KADUNA	-	-	-	12,898,739.92	(12,898,739.92)
8	FEDERAL TRAINING CENTRE,LAGOS	-	-	-	12,898,739.92	(12,898,739.92)
9	FEDERAL TRAINING CENTRE,MAIDUGURI	-	-	-	12,898,739.92	(12,898,739.92)
10	FEDERAL TRAINING CENTRE,CALABAR	-	-	-	12,898,739.92	(12,898,739.92)
11	FEDERAL TRAINING CENTRE,ENUGU	-	-	-	13,148,739.97	(13,148,739.97)
12	FEDERAL TRAINING CENTRE,ILORIN	-	-	-	13,148,739.97	(13,148,739.97)
13	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	-	16,512,497.91	(16,512,497.91)
14	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	-	-	-	19,270,028.07	(19,270,028.07)
15	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	-	-	21,401,178.24	(21,401,178.24)
16	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	-	27,337,593.26	(27,337,593.26)
17	FOREIGN SERVICE ACADEMY (FSA)	-	-	-	30,881,958.31	(30,881,958.31)
18	LAGOS LIAISON OFFICE	-	-	-	34,388,471.58	(34,388,471.58)
19	SERVICOM	-	-	-	40,612,374.81	(40,612,374.81)
20	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	-	-	40,612,374.81	(40,612,374.81)
21	NATIONAL MERIT AWARD	3,160,664.36	-	3,160,664.36	54,221,033.14	(51,060,368.78)
22	FOREIGN MISSION BELGRADE, SERBIA	-	-	-	58,068,775.98	(58,068,775.98)
23	FOREIGN MISSION COLOMBO, SRI-LANKA	-	-	-	60,043,367.10	(60,043,367.10)
24	CONSOLATE GENERAL, SAU PAULO, BRAZIL	-	-	-	68,897,958.42	(68,897,958.42)
25	STATE HOUSE LAGOS LIAISON OFFICE	-	-	-	77,097,366.25	(77,097,366.25)
26	NATIONAL WAR MUSEUM - UMUAHIA	-	-	-	77,520,872.69	(77,520,872.69)
27	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	-	90,105,209.28	(90,105,209.28)
28	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	-	-	-	110,943,237.09	(110,943,237.09)
29	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-	-	-	115,008,000.00	(115,008,000.00)
30	DEFENCE SCHOOL INTELLIGENCE	-	-	-	127,377,230.75	(127,377,230.75)
31	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-	-	-	142,764,258.00	(142,764,258.00)
32	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	-	-	-	158,333,333.32	(158,333,333.32)
33	NATIONAL BROADCASTING COMMISION	476,709,271.88	-	476,709,271.88	651,798,691.70	(175,089,419.82)
34	ADVERTISING PRACTIONERS OF NIGERIA	-	-	-	179,038,477.71	(179,038,477.71)
35	NATIONAL TROUPE OF NIGERIA	-	-	-	195,667,424.26	(195,667,424.26)
36	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	-	-	-	198,022,933.72	(198,022,933.72)
37	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-	-	-	200,000,000.00	(200,000,000.00)
38	NIGERIA PRESS COUNCIL	370,100.00	-	370,100.00	203,686,406.53	(203,316,306.53)
39	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-	-	-	207,190,305.32	(207,190,305.32)
40	BUREAU OF PUBLIC SERVICE REFORMS	-	-	-	221,713,940.15	(221,713,940.15)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR					
41	PERMANENT REPRESENTATION, ECOWAS, ABUJA	-	-	-	241,203,875.50	(241,203,875.50)
42	FOREIGN MISSION: KUWAIT	-	-	-	243,454,964.27	(243,454,964.27)
43	FOREIGN MISSION: COTONOU	-	-	-	247,732,060.52	(247,732,060.52)
44	FOREIGN MISSION: BANGUI	-	-	-	251,777,809.76	(251,777,809.76)
45	FOREIGN MISSION: LUSAKA	-	-	-	253,411,582.68	(253,411,582.68)
46	FOREIGN MISSION: MANILLA	-	-	-	256,200,870.27	(256,200,870.27)
47	FOREIGN MISSION: DOUALA	-	-	-	259,930,070.77	(259,930,070.77)
48	FOREIGN MISSION: BISSAU	-	-	-	262,264,391.69	(262,264,391.69)
49	FOREIGN MISSION: BATA	-	-	-	266,397,406.02	(266,397,406.02)
50	FOREIGN MISSION: ISLAMABAD	-	-	-	266,521,076.02	(266,521,076.02)
51	FOREIGN MISSION: LIBREVILLE	-	-	-	267,567,011.90	(267,567,011.90)
52	STATE HOUSE MEDICAL CENTRE	-	-	-	268,385,263.34	(268,385,263.34)
53	FOREIGN MISSION: LOME	-	-	-	269,796,720.27	(269,796,720.27)
54	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	-	-	-	275,209,002.86	(275,209,002.86)
55	FOREIGN MISSION: LONDON	-	-	-	275,257,536.02	(275,257,536.02)
56	FOREIGN MISSION: LUANDA	-	-	-	275,257,536.02	(275,257,536.02)
57	FOREIGN MISSION: BRAZAVILLE	-	-	-	275,699,838.27	(275,699,838.27)
58	FOREIGN MISSION: MALABO	-	-	-	276,597,108.65	(276,597,108.65)
59	FOREIGN MISSION: DAMASCUS	-	-	-	277,911,460.27	(277,911,460.27)
60	FOREIGN MISSION: KAMPALA	-	-	-	278,728,601.75	(278,728,601.75)
61	FOREIGN MISSION: KINGSTON	-	-	-	278,729,214.48	(278,729,214.48)
62	FOREIGN MISSION LILONGWE, MALAWI	-	-	-	281,025,472.02	(281,025,472.02)
63	FOREIGN MISSION: MAPUTO	-	-	-	282,822,860.40	(282,822,860.40)
64	FOREIGN MISSION: OUAGADOUGOU	-	-	-	282,881,792.27	(282,881,792.27)
65	FOREIGN MISSION: BANJUL	-	-	-	283,527,195.76	(283,527,195.76)
66	FOREIGN MISSION: PORT OF SPAIN	-	-	-	283,893,433.25	(283,893,433.25)
67	FOREIGN MISSION: BEIRUT	-	-	-	284,242,909.62	(284,242,909.62)
68	FOREIGN MISSION: BUJUMBURA	-	-	-	285,788,697.80	(285,788,697.80)
69	FOREIGN MISSION: NIAMEY	-	-	-	289,168,530.02	(289,168,530.02)
70	FOREIGN MISSION: BUEA	-	-	-	289,854,481.57	(289,854,481.57)
71	FOREIGN MISSION, JUBA, SOUTH SUDAN	-	-	-	291,164,067.00	(291,164,067.00)
72	FOREIGN MISSION: HAVANA	-	-	-	292,088,710.77	(292,088,710.77)
73	FOREIGN MISSION: BAMAKO	-	-	-	292,724,649.51	(292,724,649.51)
74	FOREIGN MISSION: JAKARTA	-	-	-	292,779,389.77	(292,779,389.77)
75	FOREIGN MISSION: MNROVIA	-	-	-	293,297,615.67	(293,297,615.67)
76	FOREIGN MISSION: KHARTOUM	-	-	-	295,437,083.50	(295,437,083.50)
77	FOREIGN MISSION: HANOI	-	-	-	295,764,742.02	(295,764,742.02)
78	FOREIGN MISSION: DAKAR	-	-	-	298,666,366.00	(298,666,366.00)
79	FOREIGN MISSION: PYONG YANG	-	-	-	298,758,981.52	(298,758,981.52)
80	FOREIGN MISSION: MEXICO CITY	-	-	-	299,381,792.48	(299,381,792.48)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR					
81	FOREIGN MISSION: CONAKRY	-	-	-	300,074,931.23	(300,074,931.23)
82	FOREIGN MISSION: FREETOWN	-	-	-	301,118,069.23	(301,118,069.23)
83	FOREIGN MISSION VATICAN	-	-	-	307,489,300.77	(307,489,300.77)
84	FOREIGN MISSION: LISBON	-	-	-	308,982,687.05	(308,982,687.05)
85	FOREIGN MISSION GUANGZHOU, CHINA	-	-	-	310,218,383.25	(310,218,383.25)
86	FOREIGN MISSION: GABORONE	-	-	-	310,472,174.17	(310,472,174.17)
87	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	-	-	310,571,915.68	(310,571,915.68)
88	FOREIGN MISSION: ATHENS	-	-	-	310,864,617.73	(310,864,617.73)
89	FOREIGN MISSION: KINSHASA	-	-	-	312,067,397.65	(312,067,397.65)
90	FOREIGN MISSION: KUALA LUMPUR	-	-	-	312,067,397.65	(312,067,397.65)
91	FOREIGN MISSION: CAIRO	-	-	-	312,836,129.52	(312,836,129.52)
92	FOREIGN MISSION: JOHANNESBURG	-	-	-	313,034,867.00	(313,034,867.00)
93	FOREIGN MISSION AMMAN, JORDAN	-	-	-	316,526,528.25	(316,526,528.25)
94	FOREIGN MISSION: TRIPOLI	-	-	-	318,532,549.88	(318,532,549.88)
95	FOREIGN MISSION: WINDHOEK	-	-	-	319,542,146.00	(319,542,146.00)
96	FOREIGN MISSION: HARARE	-	-	-	321,027,008.28	(321,027,008.28)
97	FOREIGN MISSION: SAO TOME	-	-	-	321,167,009.70	(321,167,009.70)
98	FOREIGN MISSION: RABAT	-	-	-	322,734,307.48	(322,734,307.48)
99	FOREIGN MISSION: CARACAS	-	-	-	326,371,597.02	(326,371,597.02)
100	FOREIGN MISSION: ALGIERS	-	-	-	326,617,605.11	(326,617,605.11)
101	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	3,571,402.48	-	3,571,402.48	331,421,421.20	(327,850,018.72)
102	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	26,154,780.00	-	26,154,780.00	358,549,956.86	(332,395,176.86)
103	FOREIGN MISSION: DAR-ES-SALAAM	-	-	-	335,402,049.73	(335,402,049.73)
104	FOREIGN MISSION: NEW DELHI	-	-	-	336,406,109.02	(336,406,109.02)
105	FOREIGN MISSION: TEHRAN	-	-	-	336,489,188.50	(336,489,188.50)
106	FOREIGN MISSION: PRETORIA	-	-	-	337,381,219.00	(337,381,219.00)
107	FOREIGN MISSION: N'DJAMENA	-	-	-	339,798,805.93	(339,798,805.93)
108	FOREIGN MISSION: JEDDAH	-	-	-	344,543,471.25	(344,543,471.25)
109	FOREIGN MISSION: RIYADH	-	-	-	348,497,528.00	(348,497,528.00)
110	FOREIGN MISSION: DUBLIN	-	-	-	349,863,912.15	(349,863,912.15)
111	FOREIGN MISSION: KIGALI RWANDA	-	-	-	351,256,956.17	(351,256,956.17)
112	FOREIGN MISSION: NAIROBI	-	-	-	353,099,954.48	(353,099,954.48)
113	FOREIGN MISSION: TUNIS	-	-	-	356,850,864.48	(356,850,864.48)
114	FOREIGN MISSION: ATLANTA	-	-	-	357,585,425.25	(357,585,425.25)
115	FOREIGN MISSION: HONGKONG	-	-	-	361,096,971.02	(361,096,971.02)
116	FOREIGN MISSIONS, ABU DHAB	-	-	-	361,580,686.92	(361,580,686.92)
117	STATE HOUSE OPERATIONS - VICE PRESIDENT	-	-	-	362,947,559.07	(362,947,559.07)
118	FOREIGN MISSION: TEL AVIV	-	-	-	363,063,059.02	(363,063,059.02)
119	NATIONAL COMMISSION FOR REFUGEES	-	-	-	364,105,522.94	(364,105,522.94)
120	FOREIGN MISSION: STOCKHOLM	-	-	-		

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR				366,370,870.77	(366,370,870.77)
121	FOREIGN MISSION: BANGKOK	-	-	-	366,462,172.98	(366,462,172.98)
122	NATIONAL THEATRE	23,334,397.50	-	23,334,397.50	399,127,299.70	(375,792,902.20)
123	CONSOLATE GENERAL FRANKFURT, GERMANY	-	-	-	378,261,198.62	(378,261,198.62)
124	FOREIGN MISSION: SHANGHAI	-	-	-	379,886,714.56	(379,886,714.56)
125	FOREIGN MISSION: BUCHAREST	-	-	-	386,121,049.63	(386,121,049.63)
126	FOREIGN MISSION: SEOUL	-	-	-	392,890,171.00	(392,890,171.00)
127	FOREIGN MISSION: BERNE	-	-	-	402,413,919.78	(402,413,919.78)
128	FOREIGN MISSION: BUENOS AIRES	-	-	-	405,423,209.32	(405,423,209.32)
129	PUBLIC SERVICE INSTITUTE OF NIGERIA	17,206,764.28	-	17,206,764.28	455,469,042.38	(438,262,278.10)
130	FOREIGN MISSION: MOSCOW	-	-	-	438,353,905.90	(438,353,905.90)
131	NIGERIAN FILM CORPORATION	9,713,920.00	-	9,713,920.00	452,647,789.11	(442,933,869.11)
132	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	-	-	444,792,956.92	(444,792,956.92)
133	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	-	-	-	447,479,175.80	(447,479,175.80)
134	FOREIGN MISSION: BEIJING	-	-	-	464,641,827.92	(464,641,827.92)
135	FOREIGN MISSION: BRUSSELS	-	-	-	474,753,800.47	(474,753,800.47)
136	FOREIGN MISSION: ROME	-	-	-	481,390,000.88	(481,390,000.88)
137	FOREIGN MISSION: SINGAPORE	-	-	-	490,676,134.25	(490,676,134.25)
138	FOREIGN MISSION: BRASILIA	-	-	-	491,110,141.43	(491,110,141.43)
139	FOREIGN MISSION: KIEV	-	-	-	501,090,894.23	(501,090,894.23)
140	FOREIGN MISSION DOHA, QATAR	-	-	-	511,115,136.92	(511,115,136.92)
141	FOREIGN MISSION: DUBAI TRADE MISSIONS	5,791,004.47	-	5,791,004.47	518,652,910.52	(512,861,906.05)
142	CODE OF CONDUCT TRIBUNAL	436,000.00	-	436,000.00	516,008,131.70	(515,572,131.70)
143	FOREIGN MISSION: THE HAGUE	-	-	-	536,614,121.57	(536,614,121.57)
144	FOREIGN MISSION: MADRID	-	-	-	549,472,584.98	(549,472,584.98)
145	FOREIGN MISSION: TOKYO	-	-	-	559,119,213.78	(559,119,213.78)
146	FOREIGN MISSION: GENEVA	-	-	-	574,603,404.13	(574,603,404.13)
147	FOREIGN MISSION: PARIS	-	-	-	578,208,675.48	(578,208,675.48)
148	FOREIGN MISSION: ACCRA	-	-	-	618,818,455.64	(618,818,455.64)
149	POLICE SERVICE COMMISSION HQTRS	298,921.40	-	298,921.40	620,857,862.80	(620,558,941.40)
150	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	268,000.00	-	268,000.00	620,857,862.80	(620,589,862.80)
151	NIGERIAN TOURISM DEVELOPMENT CORPORATION	3,923,000.00	-	3,923,000.00	643,440,197.15	(639,517,197.15)
152	FOREIGN MISSION: OTTAWA	-	-	-	726,039,911.25	(726,039,911.25)
153	BUREAU OF PUBLIC PROCUREMENT (BPP)	11,169,145.35	-	11,169,145.35	746,837,894.26	(735,668,748.91)
154	NATIONAL FILM AND VEDIO CENSOR BOARD	12,319,255.00	-	12,319,255.00	752,041,879.60	(739,722,624.60)
155	FOREIGN MISSION: BERLIN	-	-	-	751,866,894.28	(751,866,894.28)
156	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	12,000.00	-	12,000.00	783,550,764.22	(783,538,764.22)
157	FOREIGN MISSION: ABIDJAN	2,207,273.83	-	2,207,273.83	786,371,403.18	(784,164,129.35)
158	FOREIGN MISSION: WARSAW	-	-	-	786,323,129.89	(786,323,129.89)
159	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	-	-	805,212,464.73	(805,212,464.73)
160	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	5,760,985.90	-	5,760,985.90	817,193,510.34	(811,432,524.44)
161	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	130,000.00	-	130,000.00	855,818,801.44	(855,688,801.44)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR					
163	FOREIGN MISSION: YAOUNDE	5,703,310.74	-	5,703,310.74	861,915,088.87	(856,211,778.13)
164	FOREIGN MISSION: NNJC - NIAMEY	-	-	-	893,955,386.52	(893,955,386.52)
165	FOREIGN MISSION: CANBERRA	92,723,939.39	-	92,723,939.39	1,025,966,345.54	(933,242,406.15)
166	FOREIGN MISSION: ANKARA	2,909,707.97	-	2,909,707.97	1,007,526,237.68	(1,004,616,529.71)
167	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	444,035,016.14	-	444,035,016.14	1,448,872,184.50	(1,004,837,168.36)
168	FOREIGN MISSION: VIENNA	25,403,918.15	-	25,403,918.15	1,072,442,480.87	(1,047,038,562.72)
169	STATE HOUSE OPERATIONS - PRESIDENT	-	-	-	1,080,403,419.83	(1,080,403,419.83)
170	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	33,543,742.29	-	33,543,742.29	1,139,700,352.61	(1,106,156,610.32)
171	DEFENCE HEADQURTERS	-	-	-	1,154,048,367.25	(1,154,048,367.25)
172	FOREIGN MISSION: ADDIS ABABA	19,047,619.05	-	19,047,619.05	1,208,714,592.78	(1,189,666,973.73)
173	NIPSS, KURU	-	-	-	1,193,729,926.66	(1,193,729,926.66)
174	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	7,707,102.00	-	7,707,102.00	1,209,971,222.87	(1,202,264,120.87)
175	FEDERAL CIVIL SERVICE COMMISSION	-	-	-	1,205,854,050.89	(1,205,854,050.89)
176	FOREIGN MISSION: BUDAPEST	11,580,086.58	-	11,580,086.58	1,220,238,522.54	(1,208,658,435.96)
177	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	522,000.00	-	522,000.00	1,288,733,487.91	(1,288,211,487.91)
178	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	-	-	-	1,359,437,126.93	(1,359,437,126.93)
179	NATIONAL HAJJ COMMISSION OF NIGERIA	3,568,000.00	-	3,568,000.00	1,401,399,063.53	(1,397,831,063.53)
180	NATIONAL COUNCIL OF ARTS AND CULTURE	590,000.00	-	590,000.00	1,438,510,270.37	(1,437,920,270.37)
181	NEWS AGENCY OF NIGERIA	27,321,802.47	-	27,321,802.47	1,548,260,747.84	(1,520,938,945.37)
182	NATIONAL GALLERY OF ART	-	-	-	1,525,617,020.60	(1,525,617,020.60)
183	NATIONAL LOTTERY TRUST FUND	-	-	-	1,553,919,684.76	(1,553,919,684.76)
184	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	-	1,588,732,307.00	(1,588,732,307.00)
185	FOREIGN MISSION: NEW YORK (PM)	-	-	-	1,590,051,759.24	(1,590,051,759.24)
186	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	1,294,000.00	1,294,000.00	1,678,248,366.52	(1,676,954,366.52)
187	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	780,000.00	-	780,000.00	1,687,467,291.19	(1,686,687,291.19)
188	FOREIGN MISSION: WASHINGTON	8,348,484.85	-	8,348,484.85	1,880,238,819.12	(1,871,890,334.27)
189	FEDERAL CHARACTER COMMISSION	7,484,100.00	-	7,484,100.00	2,043,675,042.40	(2,036,190,942.40)
190	NIGERIA COMMUNICATION SATELLITE	218,176,433.65	-	218,176,433.65	2,331,252,160.58	(2,113,075,726.93)
191	FOREIGN MISSION: NEW YORK (CG)	-	-	-	2,131,652,746.46	(2,131,652,746.46)
192	FEDERAL GOVT STAFF HOUSING LOANS BOARD	-	-	-	2,164,924,487.92	(2,164,924,487.92)
193	VOICE OF NIGERIA	-	-	-	2,340,772,899.05	(2,340,772,899.05)
194	NIGERIA POLICE ACADEMY WUDIL, KANO	-	-	-	2,467,835,147.00	(2,467,835,147.00)
195	FEDERAL FIRE SERVICE	9,012,992.50	-	9,012,992.50	3,000,254,765.13	(2,991,241,772.63)
196	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	11,924,837.38	-	11,924,837.38	3,136,751,220.21	(3,124,826,382.83)
197	TECHNICAL AIDS CORPS	-	-	-	3,497,517,318.83	(3,497,517,318.83)
198	PUBLIC COMPLAINTS COMMISSION	3,985,191.33	-	3,985,191.33	3,850,000,000.00	(3,846,014,808.67)
199	AUDITOR GENERAL FOR THE FEDERATION	60,001.05	-	60,001.05	3,926,042,756.68	(3,925,982,755.63)
200	FEDERAL MINISTRY OF INFORMATION - HQTRS	12,660,609.50	-	12,660,609.50	4,144,429,349.94	(4,131,768,740.44)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR					
201	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	11,277,613.85	-	11,277,613.85	4,695,796,719.75	(4,684,519,105.90)
202	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	11,134,750.00	-	11,134,750.00	4,744,853,658.41	(4,733,718,908.41)
203	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	598,542,122.62	-	598,542,122.62	5,517,271,081.17	(4,918,728,958.55)
204	NATIONAL ORIENTATION AGENCY	-	23,830,500.00	23,830,500.00	5,465,094,814.75	(5,441,264,314.75)
205	NATIONAL INTELLIGENT AGENCY	-	-	-	5,643,856,497.63	(5,643,856,497.63)
206	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	-	-	-	5,643,856,497.63	(5,643,856,497.63)
207	NIGERIAN TELEVISION AUTHORITY	77,383,362.77	-	77,383,362.77	5,973,593,612.50	(5,896,210,249.73)
208	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	-	-	-	6,328,967,179.15	(6,328,967,179.15)
209	FEDERAL RADIO CORPORATION OF NIGERIA	146,024,078.28	-	146,024,078.28	6,638,927,508.70	(6,492,903,430.42)
210	NIGERIANCOLLEGE DEFENCE	-	-	-	7,139,157,144.57	(7,139,157,144.57)
211	NIPOST	-	-	-	7,645,792,653.38	(7,645,792,653.38)
212	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-	-	-	7,731,709,143.51	(7,731,709,143.51)
213	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	-	-	-	8,082,302,838.40	(8,082,302,838.40)
214	NIGERIANACADEMY DEFENCE(NDA)	-	-	-	8,802,067,176.13	(8,802,067,176.13)
215	COMMANDCOLLEGE, JAJIAND STAFF	-	-	-	9,222,171,172.34	(9,222,171,172.34)
216	LEGISLATIVE AIDES	-	-	-	9,452,095,926.00	(9,452,095,926.00)
217	NATIONAL IDENTITY MANAGEMENT COMMISSION	6,661,011.50	-	6,661,011.50	9,911,866,185.93	(9,905,205,174.43)
218	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	-	-	-	10,641,772,402.99	(10,641,772,402.99)
219	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	19,672,466.67	-	19,672,466.67	11,439,981,723.38	(11,420,309,256.71)
220	NATIONAL ASSEMBLY COMMISSION	34,351,075.32	-	34,351,075.32	11,877,216,196.46	(11,842,865,121.14)
221	GENERAL SERVICE	-	-	-	11,856,714,142.85	(11,856,714,142.85)
222	DEFENCE AGENCY INTELLIGENCE	-	-	-	14,196,901,738.97	(14,196,901,738.97)
223	DEFENCE MISSIONS	-	-	-	14,441,902,438.95	(14,441,902,438.95)
224	NATIONAL SECURITY ADVISER	-	-	-	16,065,149,906.15	(16,065,149,906.15)
225	STATE HOUSE - HQTRS	2,023,049.98	-	2,023,049.98	17,865,011,846.21	(17,862,988,796.23)
226	SENATE	-	-	-	26,967,842,664.00	(26,967,842,664.00)
227	FEDERAL ROAD SAFETY COMMISSION	3,094,142,620.80	-	3,094,142,620.80	33,427,873,975.13	(30,333,731,354.33)
228	NIGERIA IMMIGRATION SERVICE	10,168,025,445.38	-	10,168,025,445.38	49,211,012,043.46	(39,042,986,598.08)
229	DIRECTORATE OF STATE SECURITY SERVICE	-	-	-	40,445,830,641.60	(40,445,830,641.60)
230	HOUSE OF REPRESENTATIVES	-	-	-	48,236,999,303.44	(48,236,999,303.44)
231	FEDERAL DEFENCE MINISTRY- MAIN MOD	-	-	-	50,006,273,952.75	(50,006,273,952.75)
232	NIGERIAN PRISON SERVICE	63,525,327.75	-	63,525,327.75	60,835,113,045.08	(60,771,587,717.33)
233	NIGERIAN AIRFORCE	-	-	-	62,573,183,634.39	(62,573,183,634.39)
234	NIGERIAN NAVY	124,427,233.00	-	124,427,233.00	64,892,769,615.49	(64,768,342,382.49)
235	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	647,745,177.99	-	647,745,177.99	73,373,357,246.88	(72,725,612,068.89)
236	NATIONAL PENSION COMMISSION	-	-	-	96,070,113,458.33	(96,070,113,458.33)
237	NASS MANAGEMENT	-	-	-	114,583,333,333.37	(114,583,333,333.37)
238	MILITARY PENSION BOARD	-	-	-	127,545,765,381.10	(127,545,765,381.10)
239	NIGERIAN ARMY	-	-	-	224,633,224,323.08	(224,633,224,323.08)
240	POLICE FORMATION & COMMAND HQTRS	3,083,755.13	-	3,083,755.13	261,764,678,727.89	(261,761,594,972.76)
241	INDEPENDENT NATIONAL ELECTORAL COMMISSION	117,081,253.06	-	117,081,253.06	272,714,239,854.37	(272,597,158,601.31)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT N	TRANSFERS-PAYMENT TO INDIVIDUALS N	TOTALS N	TRANSFER FROM NOTE 10 N	TOTALS N
	ECONOMIC SECTOR					
242	CONSOLIDATED REVENUE FUND	11,662,892,808,234.60	-	11,662,892,808,234.60	3,799,653,434,799.30	7,863,239,373,435.29
243	NIGERIA MINING CADASTRE OFFICE & CENTRES	1,551,320,908.00	-	1,551,320,908.00	200,879,329.77	1,350,441,578.23
244	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	1,022,503,926.21	-	1,022,503,926.21	101,021,852.80	921,482,073.41
245	NATIONAL INLAND WATERWAYS AUTHORITY	916,390,595.52	-	916,390,595.52	616,687,070.01	299,703,525.51
246	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	798,519,409.26	-	798,519,409.26	594,718,287.80	203,801,121.46
247	NIGERIA AGRICULTURAL QUARANTINE SERVICE	90,738,872.37	-	90,738,872.37	32,886,599.25	57,852,273.12
248	FPO OWERRI	634,791,134.28	-	634,791,134.28	627,215,078.70	7,576,055.58
249	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	5,863,435.87	-	5,863,435.87	-	5,863,435.87
250	FPO JALINGO	120,250,463.16	-	120,250,463.16	120,409,393.85	(158,930.69)
251	FPO YOLA	466,107,442.30	-	466,107,442.30	466,277,553.90	(170,111.60)
252	FPO PORT-HARCOURT	350,000.00	-	350,000.00	720,000.00	(370,000.00)
253	SUB-TREASURER OF THE FEDERATION	94,940.36	-	94,940.36	720,000.00	(625,059.64)
254	FPO ABAKALIKI	4,665,680.00	-	4,665,680.00	5,385,680.00	(720,000.00)
255	FPO ADO-EKITI	-	-	-	720,000.00	(720,000.00)
256	FPO AKURE	-	-	-	720,000.00	(720,000.00)
257	FPO ASABA	-	-	-	720,000.00	(720,000.00)
258	FPO BAUCHI	-	-	-	720,000.00	(720,000.00)
259	FPO BENIN	-	-	-	720,000.00	(720,000.00)
260	FPO BIRNI-KEBI	-	-	-	720,000.00	(720,000.00)
261	FPO DAMATURU	-	-	-	720,000.00	(720,000.00)
262	FPO DUTSE	-	-	-	720,000.00	(720,000.00)
263	FPO ENUGU	13,305,640.00	-	13,305,640.00	14,025,640.00	(720,000.00)
264	FPO GOMBE	-	-	-	720,000.00	(720,000.00)
265	FPO GUSUA	-	-	-	720,000.00	(720,000.00)
266	FPO IBADAN	-	-	-	720,000.00	(720,000.00)
267	FPO ILORIN	-	-	-	720,000.00	(720,000.00)
268	FPO JOS	-	-	-	720,000.00	(720,000.00)
269	FPO KADUNA	-	-	-	720,000.00	(720,000.00)
270	FPO KANO	894,930,260.22	-	894,930,260.22	895,650,260.22	(720,000.00)
271	FPO KATSINA	-	-	-	720,000.00	(720,000.00)
272	FPO LAFIA	-	-	-	720,000.00	(720,000.00)
273	FPO LOKOJA	-	-	-	720,000.00	(720,000.00)
274	FPO MAIDUGURI	-	-	-	720,000.00	(720,000.00)
275	FPO MAKURDI	-	-	-	720,000.00	(720,000.00)
276	FPO OSOGBO	-	-	-	720,000.00	(720,000.00)
277	FPO SOKOTO	-	-	-	720,000.00	(720,000.00)
278	FPO UMUAHIA	308,510,296.50	-	308,510,296.50	309,230,296.50	(720,000.00)
279	FPO UYO	426,276,113.00	-	426,276,113.00	426,996,113.00	(720,000.00)
280	FPO YENOGOA	-	-	-	720,000.00	(720,000.00)
281	ZONAL OFFICE ENUGU	-	-	-	720,000.00	(720,000.00)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ECONOMIC SECTOR					
282	ZONAL OFFICE IBADAN	-	-	-	720,000.00	(720,000.00)
283	ZONAL OFFICE JOS	-	-	-	720,000.00	(720,000.00)
284	ZONAL OFFICE KADUNA	-	-	-	720,000.00	(720,000.00)
285	ZONAL OFFICE MAIDUGURI	-	-	-	720,000.00	(720,000.00)
286	ZONAL OFFICE PORTHARCOURT	-	-	-	720,000.00	(720,000.00)
287	FPO CALABAR	196,341,402.84	-	196,341,402.84	197,064,211.66	(722,808.82)
288	FPO AWKA	312,997,922.15	-	312,997,922.15	313,721,811.28	(723,889.13)
289	FEDERAL TREASURY ACADEMY OROZO	-	-	-	1,080,000.00	(1,080,000.00)
290	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	-	-	-	2,732,394.99	(2,732,394.99)
291	SOKOTO ENERGY RESEARCH	-	-	-	9,575,075.93	(9,575,075.93)
292	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	-	-	-	9,733,357.82	(9,733,357.82)
293	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	-	-	-	11,370,723.89	(11,370,723.89)
294	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	-	-	-	11,407,922.75	(11,407,922.75)
295	FPO LAGOS II	-	-	-	12,709,505.00	(12,709,505.00)
296	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	-	-	-	12,936,578.30	(12,936,578.30)
297	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	-	-	-	14,260,468.28	(14,260,468.28)
298	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	-	-	-	14,918,813.92	(14,918,813.92)
299	FPO LAGOS I	-	-	-	16,305,330.00	(16,305,330.00)
300	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	-	-	-	16,666,666.68	(16,666,666.68)
301	FEDERAL PRODUCE INSPECTION	-	-	-	16,666,666.68	(16,666,666.68)
302	GURARA WATER MANAGEMENT AUTHORITY	-	-	-	32,946,866.06	(32,946,866.06)
303	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	-	-	-	33,236,542.92	(33,236,542.92)
304	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	-	-	-	35,591,945.41	(35,591,945.41)
305	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	40,000,000.00	-	40,000,000.00	77,364,712.46	(37,364,712.46)
306	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	30,000.00	-	30,000.00	37,443,914.00	(37,413,914.00)
307	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	-	-	-	37,437,985.44	(37,437,985.44)
308	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	-	-	-	38,660,322.59	(38,660,322.59)
309	GENEVA LABOUR DESK OFFICE	-	-	-	39,666,666.68	(39,666,666.68)
310	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	-	-	-	40,910,038.71	(40,910,038.71)
311	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	25,000.00	-	25,000.00	41,356,442.48	(41,331,442.48)
312	NIGERIA TRADE OFFICE, TAIWAN	-	-	-	42,416,184.40	(42,416,184.40)
313	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	50,000.00	-	50,000.00	42,558,373.08	(42,508,373.08)
314	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	30,000.00	-	30,000.00	42,581,477.56	(42,551,477.56)
315	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	54,842.50	-	54,842.50	44,796,121.15	(44,741,278.65)
316	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	-	-	-	45,710,177.16	(45,710,177.16)
317	NIGERIA TRADE OFFICE, CHINA	-	-	-	46,301,643.15	(46,301,643.15)
318	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	-	-	-	46,650,041.84	(46,650,041.84)
319	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	-	-	-	46,818,011.37	(46,818,011.37)
320	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	-	-	-	47,402,935.18	(47,402,935.18)
321	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	-	-	-	48,027,167.22	(48,027,167.22)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ECONOMIC SECTOR					
322	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	-	-	-	48,815,677.48	(48,815,677.48)
323	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	-	-	-	50,530,188.50	(50,530,188.50)
324	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	-	-	-	51,795,602.96	(51,795,602.96)
325	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	-	-	-	52,058,609.95	(52,058,609.95)
326	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	-	-	-	52,146,321.76	(52,146,321.76)
327	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	50,000.00	-	50,000.00	52,708,238.74	(52,658,238.74)
328	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	-	-	-	54,082,513.61	(54,082,513.61)
229	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	-	-	-	55,917,114.78	(55,917,114.78)
330	SOLID MINERAL DEVELOPMENT FUND OFFICE	200,000.00	-	200,000.00	56,613,179.52	(56,413,179.52)
331	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	-	-	-	56,862,468.81	(56,862,468.81)
332	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-	-	-	57,123,363.75	(57,123,363.75)
333	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	-	-	-	57,675,986.06	(57,675,986.06)
334	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	105,000.00	-	105,000.00	57,862,379.18	(57,757,379.18)
335	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-	-	-	57,791,552.74	(57,791,552.74)
336	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	-	-	-	58,059,711.32	(58,059,711.32)
337	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	-	-	-	60,470,525.06	(60,470,525.06)
338	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	50,000.00	-	50,000.00	61,656,805.81	(61,606,805.81)
339	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	-	-	-	62,171,521.28	(62,171,521.28)
340	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	-	-	62,897,614.26	(62,897,614.26)
341	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	-	-	-	63,012,228.79	(63,012,228.79)
342	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	-	-	-	64,219,686.54	(64,219,686.54)
343	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	213,000.00	-	213,000.00	66,026,143.51	(65,813,143.51)
344	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	-	-	-	66,026,143.51	(66,026,143.51)
345	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	-	-	-	66,077,041.28	(66,077,041.28)
346	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	-	-	-	66,487,417.77	(66,487,417.77)
347	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	-	-	-	73,213,286.41	(73,213,286.41)
348	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	105,000.00	-	105,000.00	73,818,515.00	(73,713,515.00)
349	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	-	-	-	75,201,874.53	(75,201,874.53)
450	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	155,000.00	-	155,000.00	77,171,230.28	(77,016,230.28)
451	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	-	-	-	78,275,414.55	(78,275,414.55)
352	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	45,000.00	-	45,000.00	80,136,242.78	(80,091,242.78)
353	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	510,000.00	-	510,000.00	89,028,086.05	(88,518,086.05)
354	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	-	-	-	90,848,524.06	(90,848,524.06)
355	SURVEY COUNCIL OF NIGERIA	-	-	-	91,142,274.63	(91,142,274.63)
356	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	-	-	-	94,403,424.13	(94,403,424.13)
357	VETERINARY COUNCIL OF NIGERIA	5,909,777.10	-	5,909,777.10	100,332,643.48	(94,422,866.38)
358	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	-	-	-	97,183,034.22	(97,183,034.22)
359	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	489,100.00	-	489,100.00	106,935,868.04	(106,446,768.04)
360	FINANCIAL REPORTING COUNCIL OF NIGERIA	-	-	-	108,245,087.72	(108,245,087.72)
361	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	-	-	-	110,495,665.65	(110,495,665.65)
362	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	37,700,000.00	-	37,700,000.00	170,643,208.29	(132,943,208.29)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ECONOMIC SECTOR					
363	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	-	-	-	136,573,714.50	(136,573,714.50)
364	NIGERIA COMMODITY EXCHANGE (NCX)	-	-	-	136,844,635.02	(136,844,635.02)
365	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	400,000.00	-	400,000.00	139,290,887.50	(138,890,887.50)
366	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	40,000,000.00	-	40,000,000.00	183,262,100.44	(143,262,100.44)
367	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	-	-	-	157,028,706.00	(157,028,706.00)
368	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	136,560,450.00	-	136,560,450.00	304,081,129.13	(167,520,679.13)
369	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	-	-	-	184,677,519.33	(184,677,519.33)
370	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	-	-	-	191,047,492.68	(191,047,492.68)
371	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	-	-	-	192,873,253.15	(192,873,253.15)
372	EXTERNAL TRADE SECTOR, GENEVA (WTO)	-	-	-	197,578,228.00	(197,578,228.00)
373	NIGERIA HYDROLOGICAL SERVICE AGENCY	830,000.00	-	830,000.00	201,325,512.51	(200,495,512.51)
374	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	-	-	-	206,657,086.79	(206,657,086.79)
375	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	-	-	209,376,671.01	(209,376,671.01)
376	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	-	-	-	214,809,804.09	(214,809,804.09)
377	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	-	-	-	223,240,313.40	(223,240,313.40)
378	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	-	-	-	224,603,847.62	(224,603,847.62)
379	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	-	-	-	236,957,403.77	(236,957,403.77)
380	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	-	-	-	239,333,882.36	(239,333,882.36)
381	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	5,083,389.00	-	5,083,389.00	249,774,712.12	(244,691,323.12)
382	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	-	-	-	245,383,137.99	(245,383,137.99)
383	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	-	-	-	248,022,740.70	(248,022,740.70)
384	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	-	-	-	249,149,661.05	(249,149,661.05)
385	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	-	-	-	250,225,149.44	(250,225,149.44)
386	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	-	-	-	254,841,910.99	(254,841,910.99)
387	FISCAL RESPONSILIBITY COMMISSION	460,000.00	-	460,000.00	257,052,578.83	(256,592,578.83)
388	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	-	-	-	258,579,428.01	(258,579,428.01)
389	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	-	-	-	258,643,436.69	(258,643,436.69)
390	BENIN/ OWENA RBDA	8,912,904.00	-	8,912,904.00	291,064,247.87	(282,151,343.87)
391	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	-	-	-	287,230,111.64	(287,230,111.64)
392	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	-	-	-	288,648,312.68	(288,648,312.68)
393	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	-	-	-	295,258,622.03	(295,258,622.03)
394	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	32,598,446.00	-	32,598,446.00	329,371,495.27	(296,773,049.27)
395	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	-	-	-	299,550,728.77	(299,550,728.77)
396	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	-	-	-	304,213,346.71	(304,213,346.71)
397	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	-	-	-	311,092,945.81	(311,092,945.81)
398	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	-	-	-	313,980,498.23	(313,980,498.23)
399	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	-	-	-	314,691,928.44	(314,691,928.44)
400	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	-	-	315,097,712.84	(315,097,712.84)
401	UPPER BENUE RBDA	80,448,170.94	-	80,448,170.94	396,535,148.03	(316,086,977.09)
402	FPO MINNA	-	-	-	326,478,420.33	(326,478,420.33)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ECONOMIC SECTOR					
403	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	-	-	-	330,752,973.29	(330,752,973.29)
404	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	-	-	333,368,263.30	(333,368,263.30)
405	OGUN/ OSUN RBDA	3,404,746.25	-	3,404,746.25	347,215,850.78	(343,811,104.53)
406	CHAD BASIN RBDA	-	-	-	344,560,281.10	(344,560,281.10)
407	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	653,137.25	-	653,137.25	355,030,288.17	(354,377,150.92)
408	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	1,569,350.57	-	1,569,350.57	375,661,860.30	(374,092,509.73)
409	FEDERAL SCHOOL OF SURVEY, OYO	-	-	-	375,505,539.98	(375,505,539.98)
410	INVESTMENT AND SECURITIES TRIBUNAL	7,297,007.00	-	7,297,007.00	394,458,240.85	(387,161,233.85)
411	ANAMBRA/ IMO RBDA	44,065,802.95	-	44,065,802.95	433,679,369.52	(389,613,566.57)
412	SOKOTO RIMA RBDA	-	-	-	390,696,402.29	(390,696,402.29)
413	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	443,125.00	-	443,125.00	392,868,595.77	(392,425,470.77)
414	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	443,125.00	-	443,125.00	392,868,595.77	(392,425,470.77)
415	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	1,389,000.00	-	1,389,000.00	411,095,457.94	(409,706,457.94)
416	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	-	-	-	413,678,046.43	(413,678,046.43)
417	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	323,375.00	-	323,375.00	427,325,741.67	(427,002,366.67)
418	METALLURGICAL TRAINING INSTITUTE, ONITSHA	19,342,070.00	-	19,342,070.00	449,203,558.12	(429,861,488.12)
419	INDUSTRIAL ARBITRATION PANEL	-	-	-	437,434,176.44	(437,434,176.44)
420	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	240,000.00	-	240,000.00	445,336,575.74	(445,096,575.74)
421	DEBT MANAGEMENT OFFICE	-	-	-	455,738,817.61	(455,738,817.61)
422	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,033,600.00	-	1,033,600.00	472,420,618.10	(471,387,018.10)
423	FEDERAL COLLEGE OF AGRICULTURE - AKURE	-	-	-	488,905,034.69	(488,905,034.69)
424	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	9,266,151.47	-	9,266,151.47	501,725,430.22	(492,459,278.75)
425	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	5,789,210.00	-	5,789,210.00	508,359,251.59	(502,570,041.59)
426	COOPERATIVE INFORMATION NETWORK	-	-	-	503,378,213.84	(503,378,213.84)
427	NIGER DELTA RBDA	-	-	-	506,934,716.02	(506,934,716.02)
428	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	-	-	-	511,053,052.80	(511,053,052.80)
429	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	43,800.00	-	43,800.00	517,789,049.50	(517,745,249.50)
430	NATIONAL CENTRE FOR REMOTE SENSING - JOS	-	-	-	530,236,639.28	(530,236,639.28)
431	ONNE OIL AND GAS FREE ZONE AUTHORITY	-	-	-	533,927,585.53	(533,927,585.53)
432	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	-	-	-	537,529,510.62	(537,529,510.62)
433	CONSUMER PROTECTION COUNCIL	34,289,948.19	-	34,289,948.19	618,766,348.79	(584,476,400.60)
434	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	-	-	-	591,273,065.68	(591,273,065.68)
435	NATIONAL AGRICULTURE SEEDS COUNCIL	-	-	-	603,262,562.07	(603,262,562.07)
436	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	-	-	-	605,022,064.10	(605,022,064.10)
437	NIGERIAN EXPORT PROMOTION COUNCIL	32,840,722.11	-	32,840,722.11	672,822,824.05	(639,982,101.94)
438	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	-	-	-	665,971,330.74	(665,971,330.74)
439	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	-	-	-	667,243,749.30	(667,243,749.30)
440	PROJECT DEVELOPMENT INSTITUTE - ENUGU	5,322,500.00	-	5,322,500.00	712,198,571.47	(706,876,071.47)
441	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	50,000.00	-	50,000.00	719,262,857.93	(719,212,857.93)
442	UPPER NIGER RBDA	17,287,772.50	-	17,287,772.50	737,539,446.34	(720,251,673.84)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ECONOMIC SECTOR					
443	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	10,379,536.33	-	10,379,536.33	747,017,032.58	(736,637,496.25)
444	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	4,100,000.00	-	4,100,000.00	742,349,294.32	(738,249,294.32)
445	LOWER BENUE RBDA	58,502,600.50	-	58,502,600.50	798,401,837.61	(739,899,237.11)
446	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	-	-	742,002,965.69	(742,002,965.69)
447	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	23,532,199.30	-	23,532,199.30	777,871,848.02	(754,339,648.72)
448	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	-	-	-	772,657,414.21	(772,657,414.21)
449	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	-	-	-	783,405,778.41	(783,405,778.41)
450	NATIONAL POWER TRAINING INSTITUTE	26,336,825.47	-	26,336,825.47	811,654,654.84	(785,317,829.37)
451	NATIONAL PRODUCTIVITY CENTRE	962,000.00	-	962,000.00	794,062,442.78	(793,100,442.78)
452	CENTRE FOR MANAGEMENT DEVELOPMENT	-	-	-	800,012,136.89	(800,012,136.89)
453	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	15,705,764.28	-	15,705,764.28	828,935,308.47	(813,229,544.19)
454	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	4,029,472.50	-	4,029,472.50	879,656,144.43	(875,626,671.93)
455	MARITIME ACADEMY, ORON	72,402,425.01	-	72,402,425.01	950,805,949.41	(878,403,524.40)
456	COCOA RESEARCH INSTITUTE- IBADAN	6,074,798.65	-	6,074,798.65	888,739,597.71	(882,664,799.06)
457	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	-	-	-	887,952,795.82	(887,952,795.82)
458	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	2,310,416.07	-	2,310,416.07	898,601,302.59	(896,290,886.52)
459	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,939,007.66	-	1,939,007.66	904,341,557.17	(902,402,549.51)
460	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	9,821,879.72	-	9,821,879.72	919,447,896.68	(909,626,016.96)
461	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	-	-	936,944,927.70	(936,944,927.70)
462	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	-	-	-	954,478,582.83	(954,478,582.83)
463	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	-	-	-	984,173,773.00	(984,173,773.00)
464	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	-	-	-	984,186,101.85	(984,186,101.85)
465	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,968,280.00	-	1,968,280.00	994,816,388.89	(992,848,108.89)
466	HADEJIA-JAMAÄ»ARE RBDA	-	-	-	1,009,411,491.67	(1,009,411,491.67)
467	NIGERIAN GEOLOGICAL SURVEY AGENCY.	21,221,679.69	-	21,221,679.69	1,037,435,458.64	(1,016,213,778.95)
468	LOWER NIGER RBDA	45,491,741.26	-	45,491,741.26	1,070,279,941.55	(1,024,788,200.29)
469	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	-	-	-	1,043,837,197.38	(1,043,837,197.38)
470	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	-	-	-	1,060,491,994.15	(1,060,491,994.15)
471	INDUSTRIAL TRAINING FUND	-	-	-	1,117,981,279.32	(1,117,981,279.32)
472	NATIONAL RURAL ELECTRIFICATION AGENCY	34,045,152.50	-	34,045,152.50	1,182,064,182.84	(1,148,019,030.34)
473	RUBBER RESEARCH INSTITUTE- BENIN	-	-	-	1,161,100,396.78	(1,161,100,396.78)
474	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	-	-	-	1,161,985,686.42	(1,161,985,686.42)
475	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	70,000.00	-	70,000.00	1,163,022,274.45	(1,162,952,274.45)
476	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	-	-	-	1,250,348,768.80	(1,250,348,768.80)
477	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,073,152,165.84	-	1,073,152,165.84	2,401,953,687.86	(1,328,801,522.02)
478	FPO ABEOKUTA	-	-	-	1,338,667,876.12	(1,338,667,876.12)
479	CROSS RIVER RBDA	-	-	-	1,360,431,286.66	(1,360,431,286.66)
480	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	3,568,000.00	-	3,568,000.00	1,401,399,063.53	(1,397,831,063.53)
481	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	-	-	-	1,451,456,393.60	(1,451,456,393.60)
482	BUDGET OFFICE OF THE FEDERATION	-	-	-	1,518,794,115.70	(1,518,794,115.70)
483	ENERGY COMMISSION OF NIGERIA	13,739,421.17	-	13,739,421.17	1,544,898,003.77	(1,531,158,582.60)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ECONOMIC SECTOR					
484	NATIONAL IRON ORE MINING PROJECT - ITAKPE	-	-	-	1,556,714,220.68	(1,556,714,220.68)
485	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	-	-	-	1,563,095,887.13	(1,563,095,887.13)
486	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	3,380,000.00	-	3,380,000.00	1,677,351,194.82	(1,673,971,194.82)
487	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	-	-	-	1,705,633,779.76	(1,705,633,779.76)
488	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	7,288,913.63	-	7,288,913.63	1,723,659,372.86	(1,716,370,459.23)
489	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	372,522,166.00	-	372,522,166.00	2,130,694,316.88	(1,758,172,150.88)
490	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	-	-	-	1,846,556,428.02	(1,846,556,428.02)
491	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	-	-	-	1,984,428,658.74	(1,984,428,658.74)
492	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	5,163,532.87	-	5,163,532.87	2,028,004,128.19	(2,022,840,595.32)
493	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,680,000.00	-	1,680,000.00	2,067,298,334.19	(2,065,618,334.19)
494	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	114,187,642.88	-	114,187,642.88	2,300,422,037.76	(2,186,234,394.88)
495	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	-	-	-	2,275,270,841.48	(2,275,270,841.48)
496	STANDARD ORGANIZATION OF NIGERIA	1,328,000.00	-	1,328,000.00	2,458,887,586.42	(2,457,559,586.42)
497	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	324,312,439.37	-	324,312,439.37	2,889,403,050.44	(2,565,090,611.07)
498	SMEDAN - H/QTRS	23,630,000.00	-	23,630,000.00	3,053,077,820.77	(3,029,447,820.77)
499	AJAOKUTA STEEL COMPANY LIMITED	7,860,015.52	-	7,860,015.52	3,097,196,558.64	(3,089,336,543.12)
500	NIGERIAN METEOROLOGICAL AGENCY	15,294,879.54	-	15,294,879.54	3,252,751,971.95	(3,237,457,092.41)
501	NATIONAL BUREAU OF STATISTICS	-	-	-	3,612,260,953.91	(3,612,260,953.91)
6502	NATIONAL DIRECTORATE OF EMPLOYMENT	-	-	-	3,787,353,251.45	(3,787,353,251.45)
503	FEDERAL MINISTRY OF FINANCE - HQTRS	140,400.00	-	140,400.00	5,798,517,069.44	(5,798,376,669.44)
504	ACCIDENT INVESTIGATION BUREAU	9,250,000.00	-	9,250,000.00	6,013,935,829.03	(6,004,685,829.03)
505	NIGERIAN RAILWAY CORPORATION	-	-	-	6,410,121,415.01	(6,410,121,415.01)
506	FEDERAL MINISTRY OF AGRICULTURE	1,482,757,612.91	-	1,482,757,612.91	8,295,171,754.45	(6,812,414,141.54)
507	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	1,526,291,586.66	-	1,526,291,586.66	8,407,573,617.78	(6,881,282,031.12)
508	NIGERIA NUCLEAR REGULATORY AUTHORITY	226,896,289.67	-	226,896,289.67	7,606,055,903.28	(7,379,159,613.61)
509	FEDERAL ROAD MAINTENANCE AGENCY	70,681,122.04	-	70,681,122.04	12,267,808,250.20	(12,197,127,128.16)
510	PETROLEUM TRAINING INSTITUTE	47,427,051.61	-	47,427,051.61	13,010,542,979.24	(12,963,115,927.63)
511	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	2,139,862,080.01	-	2,139,862,080.01	18,273,425,669.57	(16,133,563,589.56)
512	DEPARTMENT OF PETROLEUM RESOURCES	2,029,961,291.06	-	2,029,961,291.06	33,397,296,996.28	(31,367,335,705.22)
513	NIGERIA CUSTOMS SERVIVES	620,772,504.96	-	620,772,504.96	39,989,565,409.86	(39,368,792,904.90)
514	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	-	-	-	92,700,220,461.09	(92,700,220,461.09)
515	FEDERAL INLAND REVENUE SERVICES	293,740,509.17	-	293,740,509.17	97,688,245,297.74	(97,394,504,788.57)
516	BUDGET AND NATIONAL PLANNING	-	-	-	248,093,215,115.79	(248,093,215,115.79)
517	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	98,135,409.25	-	98,135,409.25	400,955,982,032.30	(400,857,846,623.05)
	LAW & JUSTICE SECTOR					
518	NATIONAL INDUSTRIAL COURT	180,990.00	-	180,990.00	-	180,990.00
519	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	-	-	-	98,838,889.55	(98,838,889.55)
520	NIGERIAN COPYRIGHT COMMISSION	73,438,366.32	-	73,438,366.32	605,733,647.34	(532,295,281.02)
521	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	6,562,718.50	-	6,562,718.50	634,242,162.59	(627,679,444.09)
522	NIGERIAN LAW REFORM COMMISSION	6,457,000.00	-	6,457,000.00	811,380,250.62	(804,923,250.62)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	ECONOMIC SECTOR					
523	LEGAL AID COUNCIL	-	-	-	855,821,723.61	(855,821,723.61)
524	COUNCIL OF LEGAL EDUCATION	44,100.00	-	44,100.00	1,075,859,899.37	(1,075,815,799.37)
525	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	-	-	-	1,299,980,769.93	(1,299,980,769.93)
526	NATIONAL HUMAN RIGHTS COMMISSION	426,491.11	-	426,491.11	1,304,101,969.68	(1,303,675,478.57)
527	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	6,852,635.09	-	6,852,635.09	1,810,277,471.06	(1,803,424,835.97)
528	CODE OF CONDUCT BUREAU	-	-	-	1,829,029,343.42	(1,829,029,343.42)
529	NATIONAL JUDICIAL INSTITUTE-ABUJA	26,250,000.00	-	26,250,000.00	2,042,371,633.09	(2,016,121,633.09)
530	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	624,400.00	-	624,400.00	2,184,790,127.35	(2,184,165,727.35)
531	SHARIA COURT OF APPEAL-ABUJA	10,413,359.00	-	10,413,359.00	2,252,460,087.15	(2,242,046,728.15)
532	CUSTOMARY COURT OF APPEAL-ABUJA	13,500.00	-	13,500.00	3,204,618,231.48	(3,204,604,731.48)
533	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	-	-	4,400,091,354.70	(4,400,091,354.70)
534	FEDERAL MINISTRY OF JUSTICE - HQTRS	6,053,374.05	-	6,053,374.05	5,156,551,895.01	(5,150,498,520.96)
535	HIGH COURT OF JUSTICE-FCT ABUJA	142,471,159.00	-	142,471,159.00	6,300,137,854.12	(6,157,666,695.12)
536	SUPREME COURT OF NIGERIA	9,442,312.00	-	9,442,312.00	6,343,135,702.99	(6,333,693,390.99)
537	FEDERAL HIGH COURT-LAGOS	302,465,769.17	-	302,465,769.17	8,153,743,638.02	(7,851,277,868.85)
538	NATIONAL DRUG LAW ENFORCEMENT AGENCY	29,885,006.33	-	29,885,006.33	7,970,838,203.22	(7,940,953,196.89)
539	COURT OF APPEAL	42,485,150.50	-	42,485,150.50	9,282,741,342.05	(9,240,256,191.55)
540	NATIONAL JUDICIAL COUNCIL- ABUJA	-	-	-	103,584,109,635.56	(103,584,109,635.56)
	REGIONAL SECTOR					
541	FEDERAL MINISTRY OF NIGER DELTA HQTRS	26,366,030.00	38,840,261.25	65,206,291.25	1,466,289,063.35	(1,401,082,772.10)
542	NIGER DELTA DEVELOPMENT COMMISSION	-	-	-	65,262,104,901.62	(65,262,104,901.62)
	SOCIAL SECTOR					
543	ONCHO BAUCHI	-	-	-	314,522.08	(314,522.08)
544	NHETC, ENUGU	-	-	-	417,914.76	(417,914.76)
545	PHS, YOLA	-	-	-	558,148.68	(558,148.68)
546	PHS, JALINGO	-	-	-	558,148.68	(558,148.68)
547	PHS, ABUJA	-	-	-	558,148.68	(558,148.68)
548	PHS, MAIDUGURI	-	-	-	558,148.68	(558,148.68)
549	PHS, DAMATURU	-	-	-	558,148.68	(558,148.68)
550	PHS, ABEOKUTA	-	-	-	714,260.19	(714,260.19)
551	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	-	-	-	791,472.50	(791,472.50)
552	PHS, WARRI	-	-	-	976,010.19	(976,010.19)
553	PHS, KANO	-	-	-	976,760.19	(976,760.19)
554	PHS, KASTINA	-	-	-	976,760.19	(976,760.19)
555	PHS, DUTSE	-	-	-	976,760.19	(976,760.19)
556	PHS, ILORIN	-	-	-	976,760.19	(976,760.19)
557	PHS, SOKOTO	-	-	-	976,760.19	(976,760.19)
558	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	-	-	-	976,760.19	(976,760.19)
559	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	-	-	-	976,760.19	(976,760.19)
560	PHS, CALABAR	-	-	-	987,290.00	(987,290.00)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
561	FEDERAL STAFF CLINICS, ABUJA PHASE II	270,200.00	-	270,200.00	1,326,553.26	(1,056,353.26)
562	PHS, IBADAN	-	-	-	1,085,289.31	(1,085,289.31)
563	FEDERAL STAFF HOSPITAL -ABUJA	-	-	-	1,204,000.00	(1,204,000.00)
564	FEDERAL STAFF CLINICS, ABUJA PHASE I	-	-	-	1,312,500.00	(1,312,500.00)
565	FEDERAL STAFF EYE CLINICS, ABUJA	-	-	-	1,312,500.00	(1,312,500.00)
566	FEDERAL STAFF DENTAL CLINICS, ABUJA	-	-	-	1,312,500.00	(1,312,500.00)
567	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	-	-	-	1,503,461.19	(1,503,461.19)
568	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	-	-	-	8,064,049.00	(8,064,049.00)
569	NOMA CHILDREN HOSPITAL, SOKOTO	-	-	-	9,268,988.75	(9,268,988.75)
570	NURSE TUTOR TRAINING - ENUGU	-	-	-	14,050,682.69	(14,050,682.69)
571	NURSE TUTOR TRAINNING IBADAN	418,125.00	-	418,125.00	20,189,844.54	(19,771,719.54)
572	PHC TUTORS PROGRAMME,'UCH-IBADAN	871,250.00	-	871,250.00	21,369,329.34	(20,498,079.34)
573	COMMUNITY HEALTH TUTOR PROGRAMME UCH	1,119,375.00	-	1,119,375.00	25,123,522.34	(24,004,147.34)
574	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	446,875.00	-	446,875.00	32,444,714.64	(31,997,839.64)
575	NIGERIA ARMY UNIVERSITY, BIU	-	-	-	45,833,333.33	(45,833,333.33)
576	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,060,809,382.31	-	2,060,809,382.31	2,112,755,630.13	(51,946,247.82)
577	NURSE TUTOR TRAINNING KADUNA	560,000.00	-	560,000.00	56,843,023.69	(56,283,023.69)
578	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	-	-	-	58,333,333.68	(58,333,333.68)
579	ARABIC LANGUAGE VILLAGE BORNO	-	-	-	66,077,041.28	(66,077,041.28)
580	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-	-	-	69,478,970.43	(69,478,970.43)
581	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	-	-	-	73,347,581.59	(73,347,581.59)
582	FSTC MICHIKA	270,000.00	-	270,000.00	76,639,935.20	(76,369,935.20)
583	DENTAL THERAPISTS REGISTRATION BOARD	8,680,875.00	-	8,680,875.00	96,374,798.53	(87,693,923.53)
584	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	-	-	-	93,582,546.52	(93,582,546.52)
585	FTC LASSA	100,000.00	-	100,000.00	94,597,505.49	(94,497,505.49)
586	NURSE TUTOR PROGRAMME AKOKA LAGOS	-	-	-	97,860,622.20	(97,860,622.20)
587	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	360,000.00	-	360,000.00	106,052,698.59	(105,692,698.59)
588	FGC BUNI-YADI	-	-	-	123,415,394.35	(123,415,394.35)
589	DENTAL TECHNOLOGY REGISTRATION BOARD	500,000.00	-	500,000.00	124,928,848.07	(124,428,848.07)
590	FGGC BAJOGA	-	-	-	128,898,653.42	(128,898,653.42)
591	FGGC MONGUNO	200,000.00	-	200,000.00	131,740,492.51	(131,540,492.51)
592	FSTC DAYI	-	-	-	133,958,530.69	(133,958,530.69)
593	FGGC KEANA	-	-	-	140,532,677.49	(140,532,677.49)
594	HEALTH RECORDS REGISTRATION BOARD	14,858,666.05	-	14,858,666.05	156,235,675.73	(141,377,009.68)
595	RADIOGRAPHERS REGISTRATION BOARD	45,619,214.63	-	45,619,214.63	187,192,364.73	(141,573,150.10)
596	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	-	-	144,417,493.76	(144,417,493.76)
597	FGC ODIKOLOGUNA	2,107,250.00	-	2,107,250.00	148,639,369.06	(146,532,119.06)
598	FSTC TUNGBO - YENAGOA	120,000.00	-	120,000.00	149,578,100.73	(149,458,100.73)
599	FGGC NEW BUSA	-	-	-	149,956,222.24	(149,956,222.24)
600	FGC MINJIBIR	88,989,000.00	-	88,989,000.00	241,006,850.36	(152,017,850.36)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
601	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	1,482,500.00	-	1,482,500.00	156,682,012.57	(155,199,512.57)
602	COMPUTER REGISTRATION COUNCIL OF NIGERIA	-	-	-	158,224,652.90	(158,224,652.90)
603	FGC OGOJA	450,000.00	-	450,000.00	158,925,894.02	(158,475,894.02)
604	FSTC,DOMA	-	-	-	162,123,237.55	(162,123,237.55)
605	FSTC AHOADA	4,628,900.00	-	4,628,900.00	177,259,251.12	(172,630,351.12)
606	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	3,897,275.00	-	3,897,275.00	179,729,979.21	(175,832,704.21)
607	OKUMU NATIONAL PARK	-	-	-	180,423,358.60	(180,423,358.60)
608	FGC POTISKUM	-	-	-	180,885,336.91	(180,885,336.91)
609	FGGC EFON ALAYE	-	-	-	181,754,338.52	(181,754,338.52)
610	FSTC USI-EKITI	-	-	-	189,063,843.73	(189,063,843.73)
611	FGGC EFON IMNRINGI	171,150.00	-	171,150.00	190,628,813.61	(190,457,663.61)
612	FGGC IBILLO	320,000.00	-	320,000.00	193,306,422.20	(192,986,422.20)
613	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	130,000.00	-	130,000.00	194,498,219.53	(194,368,219.53)
614	FGC OHAFIA	-	-	-	195,656,950.64	(195,656,950.64)
615	NATIONAL PARK HEADQUARTERS	25,542,236.45	-	25,542,236.45	222,089,312.57	(196,547,076.12)
616	FGC GANYE	100,000.00	-	100,000.00	198,524,557.15	(198,424,557.15)
617	NATIONAL CENTER FOR WOMEN DEVELOPMENT	-	-	-	201,621,452.83	(201,621,452.83)
618	KAMUKU NATIONAL PARK	1,508,391.72	-	1,508,391.72	203,408,583.24	(201,900,191.52)
619	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	-	-	-	206,066,437.10	(206,066,437.10)
620	FGGC ANKA	-	-	-	210,738,553.79	(210,738,553.79)
621	FGGC GUMI TAMBAWAL	90,000.00	-	90,000.00	211,040,648.16	(210,950,648.16)
622	MEDICAL AND DENTAL COUNCIL OF NIGERIA	120,800.00	-	120,800.00	214,517,802.54	(214,397,002.54)
623	FGGC OMU-ARAN	-	-	-	215,949,666.65	(215,949,666.65)
624	FTC OTOBI	5,960,000.00	-	5,960,000.00	222,443,792.62	(216,483,792.62)
625	FTC OTUPKO	17,015,400.00	-	17,015,400.00	234,245,564.28	(217,230,164.28)
626	FGC RUBBOCHI	490,000.00	-	490,000.00	218,124,924.09	(217,634,924.09)
627	FTC IKARE	-	-	-	217,749,023.40	(217,749,023.40)
628	FGC BIRIN YAURI	-	-	-	219,565,599.98	(219,565,599.98)
629	FEDERAL POLYTECHNIC UKANA	-	-	-	221,086,961.24	(221,086,961.24)
630	FGC OKPOSI	16,863,880.00	-	16,863,880.00	238,478,211.16	(221,614,331.16)
631	FGC UGWOLAWO	-	-	-	223,099,259.56	(223,099,259.56)
632	FTC ZURU	-	-	-	225,678,400.85	(225,678,400.85)
633	FTC OHANSO	-	-	-	225,871,760.33	(225,871,760.33)
634	FGC, IKOLE	340,000.00	-	340,000.00	227,751,181.58	(227,411,181.58)
635	CHAD BASIN NATIONAL PARK	759,000.00	-	759,000.00	230,397,258.17	(229,638,258.17)
636	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	-	-	-	233,108,618.38	(233,108,618.38)
637	FGGC IKOT-OBIO-ITONG	12,838,050.00	-	12,838,050.00	248,364,052.26	(235,526,002.26)
638	FGGC GWANDU	-	-	-	236,514,935.91	(236,514,935.91)
639	FTC UROMI	-	-	-	238,491,018.43	(238,491,018.43)
640	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	4,725,750.00	-	4,725,750.00	245,131,905.50	(240,406,155.50)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
641	FGGC KABBA	4,725,750.00	-	4,725,750.00	245,131,905.50	(240,406,155.50)
642	FGC AZARE	560,000.00	-	560,000.00	241,233,948.05	(240,673,948.05)
643	FGC KIYAWA	240,000.00	-	240,000.00	241,617,493.31	(241,377,493.31)
644	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	-	-	-	243,776,633.94	(243,776,633.94)
645	F.S.C. SOKOTO	350,000.00	-	350,000.00	246,606,938.34	(246,256,938.34)
646	MEDICAL REHABILITATION THERAPY BOARD	9,793,106.33	-	9,793,106.33	256,410,576.25	(246,617,469.92)
647	FGGC KAZAURE	330,000.00	-	330,000.00	247,583,517.85	(247,253,517.85)
648	FGGC EZZAMGBO ABAKALIKI	14,000.00	-	14,000.00	248,808,765.30	(248,794,765.30)
649	FTC KAFANCHAN	-	-	-	249,197,499.30	(249,197,499.30)
650	FGGC BIDA	1,662,772.00	-	1,662,772.00	251,283,896.58	(249,621,124.58)
651	FGC, BILLIRI	-	-	-	249,722,863.91	(249,722,863.91)
652	NURSING AND MIDWIFERY COUNCIL	11,829,425.00	-	11,829,425.00	264,001,100.59	(252,171,675.59)
653	FTC JALINGO	-	-	-	254,363,604.16	(254,363,604.16)
654	FGGC LANGTANG	-	-	-	258,949,359.78	(258,949,359.78)
655	FGGC GUSAU	125,000.00	-	125,000.00	260,807,042.17	(260,682,042.17)
656	FGC IKOM	11,229,108.45	-	11,229,108.45	272,566,647.97	(261,337,539.52)
657	FGC DAURA	-	-	-	262,674,022.55	(262,674,022.55)
658	FGGC IPETUMODU	232,800.00	-	232,800.00	263,187,577.26	(262,954,777.26)
659	FGGC LEJJA	330,000.00	-	330,000.00	264,723,424.33	(264,393,424.33)
660	FGGC WUKARI	-	-	-	264,559,604.19	(264,559,604.19)
661	FGC, IDO-ANI	-	-	-	265,831,957.46	(265,831,957.46)
662	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	22,389,862.00	-	22,389,862.00	294,144,912.84	(271,755,050.84)
663	FTC SHIRORO	-	-	-	274,038,254.26	(274,038,254.26)
664	FGGC JALINGO	-	-	-	277,213,716.11	(277,213,716.11)
665	FGGC ABAJI	1,210,000.00	-	1,210,000.00	282,592,857.53	(281,382,857.53)
666	FSTC JUBU-IMUSHIN	640,000.00	-	640,000.00	286,329,398.53	(285,689,398.53)
667	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	-	-	-	292,002,490.71	(292,002,490.71)
668	FGGC GBOKO	-	-	-	303,693,853.09	(303,693,853.09)
669	FGC IKET NISE	-	-	-	304,431,356.79	(304,431,356.79)
670	FGGC IBUSA	4,280,000.00	-	4,280,000.00	309,470,630.81	(305,190,630.81)
671	FGC IKOT EKPENE	5,487,050.00	-	5,487,050.00	313,318,543.38	(307,831,493.38)
672	FGC ONITSHA	-	-	-	308,906,218.43	(308,906,218.43)
673	FTC ILESA	-	-	-	309,915,802.19	(309,915,802.19)
674	FGC IKET VANDAKYA	460,000.00	-	460,000.00	310,527,516.52	(310,067,516.52)
675	FSTC AWKA	-	-	-	318,214,096.81	(318,214,096.81)
676	GASHAKA GUMTI NATIONAL PARK	11,213,133.00	-	11,213,133.00	333,174,591.00	(321,961,458.00)
677	FTC UYO	-	-	-	324,745,982.73	(324,745,982.73)
678	FGC ZARIA	-	-	-	326,024,253.58	(326,024,253.58)
679	FGGC CALABAR	-	-	-	332,019,670.07	(332,019,670.07)
680	OYO NATIONAL PARK	-	-	-	333,329,482.56	(333,329,482.56)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
681	FGC SOKOTO	-	-	-	333,649,121.98	(333,649,121.98)
682	FGC ODOGBOLU	654,200.00	-	654,200.00	338,118,284.47	(337,464,084.47)
683	FGGC BAKORI	-	-	-	339,056,625.24	(339,056,625.24)
684	FGGC ABULOMA	744,619.53	-	744,619.53	339,804,899.36	(339,060,279.83)
685	FGGC BAUCHI	-	-	-	341,667,029.82	(341,667,029.82)
686	NIGERIA INSTITUTE FOR SPORTS (NIS)	-	-	-	343,449,269.64	(343,449,269.64)
687	FGGC AKURE	10,170,000.00	-	10,170,000.00	354,955,990.99	(344,785,990.99)
688	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	-	-	-	359,992,969.81	(359,992,969.81)
689	FGC IKURIN	550,000.00	-	550,000.00	367,360,259.77	(366,810,259.77)
690	FGGC UMUAHIA	-	-	-	368,497,138.51	(368,497,138.51)
691	FGC OGBOMOSHMO	-	-	-	368,911,614.74	(368,911,614.74)
692	FGC MAIDUGURI	6,950,000.00	-	6,950,000.00	380,454,588.43	(373,504,588.43)
693	FGGC ILORIN	-	-	-	375,246,690.67	(375,246,690.67)
694	FGGC SHAGAMU	-	-	-	380,605,068.70	(380,605,068.70)
695	FGC WARRI	13,020,000.00	-	13,020,000.00	397,529,717.89	(384,509,717.89)
696	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	4,110,000.00	-	4,110,000.00	391,680,031.00	(387,570,031.00)
697	FGGC BENIN	100,000.00	-	100,000.00	389,243,978.75	(389,143,978.75)
698	FGC OKIGWE	-	-	-	392,529,106.13	(392,529,106.13)
699	FGC KEFFI	-	-	-	401,869,973.85	(401,869,973.85)
700	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	7,000.00	-	7,000.00	411,897,131.63	(411,890,131.63)
701	NOMADIC EDUCATION COMMISSION	-	-	-	412,584,446.38	(412,584,446.38)
702	FGGC OYO	200,000.00	-	200,000.00	420,146,493.20	(419,946,493.20)
703	QUEEN'S COLLEGE LAGOS	192,323,050.00	-	192,323,050.00	614,082,658.70	(421,759,608.70)
704	FGC KANO	90,000.00	-	90,000.00	425,424,700.20	(425,334,700.20)
705	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-	-	-	430,801,438.67	(430,801,438.67)
706	FEDERAL POLYTECHNIC BONNY	-	-	-	434,320,278.77	(434,320,278.77)
707	SULEJA ACADEMY	-	-	-	436,407,835.71	(436,407,835.71)
708	FGC PORT HARCOURT	9,271,578.00	-	9,271,578.00	451,138,441.99	(441,866,863.99)
709	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	-	-	-	451,867,603.66	(451,867,603.66)
710	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	-	-	-	454,420,765.49	(454,420,765.49)
711	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	-	-	-	462,258,587.80	(462,258,587.80)
712	FGC MINNA	-	-	-	467,504,526.93	(467,504,526.93)
713	CROSS RIVER NATIONAL PARK	-	-	-	469,417,950.00	(469,417,950.00)
714	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	-	-	-	470,560,298.55	(470,560,298.55)
715	KAINJI NATIONAL PARK	14,685.00	-	14,685.00	471,650,757.40	(471,636,072.40)
716	FGC JOS	-	113,300.00	113,300.00	474,947,217.48	(474,833,917.48)
717	FGGC OWERRI	-	-	-	476,422,574.57	(476,422,574.57)
718	FTC OROZO	680,000.00	-	680,000.00	484,013,064.77	(483,333,064.77)
719	FGC GARKI	-	-	-	489,455,323.35	(489,455,323.35)
720	UNESCO PARIS	-	-	-	491,799,225.85	(491,799,225.85)
721	PHARMACIST COUNCIL OF NIGERIA COUNCIL	34,519,667.25	-	34,519,667.25	530,148,033.13	(495,628,365.88)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
722	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	-	-	-	498,678,608.83	(498,678,608.83)
723	FGC KWALI	770,000.00	-	770,000.00	501,503,364.90	(500,733,364.90)
724	FGC KADUNA	-	-	-	510,315,962.62	(510,315,962.62)
725	FORESTRY MECHANISATION COLLEGE AFAKA	-	-	-	512,619,575.54	(512,619,575.54)
726	KING'S COLLEGE	1,794,337.50	-	1,794,337.50	539,003,101.59	(537,208,764.09)
727	FGGC BWARI	-	-	-	561,695,493.36	(561,695,493.36)
728	FEDERAL COLLECGE OF FORESTRY JOS	910,000.00	-	910,000.00	563,759,331.53	(562,849,331.53)
729	FGC IJANIKIN	-	-	-	575,466,121.17	(575,466,121.17)
730	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	-	-	-	616,637,423.57	(616,637,423.57)
731	FEDERAL POLYTECHNIC BALI	-	-	-	619,400,770.54	(619,400,770.54)
732	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	-	-	-	623,871,814.94	(623,871,814.94)
733	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	-	-	-	626,610,307.78	(626,610,307.78)
734	FGGC ENUGU	-	-	-	647,274,992.69	(647,274,992.69)
735	TEACHERS REGISTRATION COUNCIL OF NIGERIA	162,260,442.01	-	162,260,442.01	811,745,128.32	(649,484,686.31)
736	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	500,000.00	-	500,000.00	658,819,119.64	(658,319,119.64)
737	NATIONAL MATHEMATICAL CENTRE, SHEDA	-	-	-	661,057,298.52	(661,057,298.52)
738	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	-	-	-	666,947,572.01	(666,947,572.01)
739	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	-	-	-	682,962,296.59	(682,962,296.59)
740	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	-	-	685,100,800.33	(685,100,800.33)
741	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	-	-	-	691,171,396.24	(691,171,396.24)
742	NIGERIA FOOTBALL FEDERATION	-	-	-	694,399,783.51	(694,399,783.51)
743	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	-	-	737,072,327.46	(737,072,327.46)
744	FTC YABA	-	-	-	748,634,440.27	(748,634,440.27)
745	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	-	-	-	816,198,549.79	(816,198,549.79)
746	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	104,740,111.37	-	104,740,111.37	936,546,743.99	(831,806,632.62)
747	FEDERAL POLYTECHNIC HUSSAINI ADAMU	-	-	-	848,724,538.66	(848,724,538.66)
748	FEDERAL COLLEGE OF FORESTRY IBADAN	757,452.75	-	757,452.75	895,018,584.19	(894,261,131.44)
749	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,285,250.00	-	1,285,250.00	898,810,091.31	(897,524,841.31)
750	NATIONAL EYE CENTRE KADUNA	7,072,196.55	-	7,072,196.55	948,289,988.46	(941,217,791.91)
751	NATIONAL EAR CARE CENTRE KADUNA	7,072,196.55	-	7,072,196.55	948,289,988.46	(941,217,791.91)
752	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	-	-	-	974,439,505.28	(974,439,505.28)
753	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	3,445,650.00	-	3,445,650.00	1,006,707,220.59	(1,003,261,570.59)
754	MASS LITERACY COUNCIL	-	-	-	1,032,513,911.75	(1,032,513,911.75)
755	FEDERAL COLLEGE OF EDUCATION GUSAU	-	-	-	1,047,790,410.49	(1,047,790,410.49)
756	FEDERAL POLYTECHNIC EKOWE	-	-	-	1,051,049,826.76	(1,051,049,826.76)
758	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	-	-	-	1,115,099,665.00	(1,115,099,665.00)
759	NATIONAL LIBRARY OF NIGERIA	11,352,862.00	-	11,352,862.00	1,127,223,958.19	(1,115,871,096.19)
760	FEDERAL POLYTECHNIC DAMATURU	-	-	-	1,163,785,396.43	(1,163,785,396.43)
761	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	-	-	-	1,175,277,167.54	(1,175,277,167.54)
762	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	-	-	-	1,194,072,442.78	(1,194,072,442.78)
763	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,091,017.27	-	2,091,017.27	1,273,705,866.89	(1,271,614,849.62)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
764	NATIONAL TEACHERS INSTITUTE	-	-	-	1,279,457,910.43	(1,279,457,910.43)
765	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	-	-	-	1,280,289,549.19	(1,280,289,549.19)
766	FEDERAL COLLEGE OF EDUCATION YOLA	-	-	-	1,348,859,985.40	(1,348,859,985.40)
767	FEDERAL COLLEGE OF EDUCATION KATSINA	12,000.00	-	12,000.00	1,355,589,018.25	(1,355,577,018.25)
768	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	33,357,846.92	-	33,357,846.92	1,440,635,768.07	(1,407,277,921.15)
769	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	-	-	-	1,531,474,409.54	(1,531,474,409.54)
770	FEDERAL COLLEGE OF EDUCATION AKOKA	-	-	-	1,542,932,768.18	(1,542,932,768.18)
771	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	300,000.00	-	300,000.00	1,584,335,271.84	(1,584,035,271.84)
772	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	-	-	-	1,685,552,904.31	(1,685,552,904.31)
773	FEDERAL UNIVERSITYOF GASHUA	-	-	-	1,701,447,684.19	(1,701,447,684.19)
774	FEDERAL UNIVERSITYOF GUSAU	1,883,811.83	-	1,883,811.83	1,705,610,366.42	(1,703,726,554.59)
775	FEDERAL COLLEGE OF EDUCATION BICHI	-	-	-	1,706,028,217.39	(1,706,028,217.39)
776	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	20,375,000.00	-	20,375,000.00	1,748,841,998.54	(1,728,466,998.54)
777	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,747,950.00	-	2,747,950.00	1,738,121,740.76	(1,735,373,790.76)
778	FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	-	-	1,755,400,990.31	(1,755,400,990.31)
779	FEDERAL COLLEGE OF EDUCATION GOMBE	-	-	-	1,834,286,712.73	(1,834,286,712.73)
780	FORESTRY RESEARCH INSTITUTE OF IBADAN	10,000.00	-	10,000.00	1,837,813,123.24	(1,837,803,123.24)
781	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,215.34	-	1,215.34	1,876,376,922.21	(1,876,375,706.87)
782	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	16,000.00	-	16,000.00	1,884,574,830.58	(1,884,558,830.58)
783	FEDERAL COLLEGE OF EDUCATION ASABA	83,000.00	-	83,000.00	1,891,462,826.94	(1,891,379,826.94)
784	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	3,080,386.73	-	3,080,386.73	1,894,952,334.81	(1,891,871,948.08)
785	FEDERAL UNIVERSITY LOKOJA	-	-	-	1,915,095,777.06	(1,915,095,777.06)
786	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	24,432,980.00	-	24,432,980.00	1,976,129,589.33	(1,951,696,609.33)
787	FEDERAL COLLEGE OF EDUCATION UMUNZE	-	-	-	1,961,075,654.94	(1,961,075,654.94)
788	FEDERAL POLYTECHNIC ILARO	-	-	-	1,962,275,595.10	(1,962,275,595.10)
789	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	-	-	-	1,962,275,595.10	(1,962,275,595.10)
790	FEDERAL UNIVERSITYOF BERNIN KEBBI	20,000.00	-	20,000.00	1,973,909,182.75	(1,973,889,182.75)
791	FEDERAL COLLEGE OF EDUCATION OMUKU	-	-	-	1,983,317,070.25	(1,983,317,070.25)
792	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	-	-	-	1,984,129,467.35	(1,984,129,467.35)
793	FEDERAL COLLEGE OF EDUCATION KANO	-	-	-	2,001,819,139.12	(2,001,819,139.12)
794	FEDERAL COLLEGE OF EDUCATION PANKSHIN	-	-	-	2,010,138,916.93	(2,010,138,916.93)
795	UNIVERSITY OF AGRICULTURE, ABEOKUTA	252,100.00	-	252,100.00	2,066,834,330.18	(2,066,582,230.18)
796	FEDERAL COLLEGE OF EDUCATION OKENE	12,615,995.00	-	12,615,995.00	2,182,959,104.51	(2,170,343,109.51)
797	FEDERAL POLYTECHNIC EDE	-	-	-	2,195,618,745.01	(2,195,618,745.01)
798	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	50,600.00	-	50,600.00	2,199,549,066.31	(2,199,498,466.31)
799	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-	-	-	2,246,373,905.42	(2,246,373,905.42)
800	UNIVERSITY OF AGRICULTURE, MAKURDI	24,000.00	-	24,000.00	2,254,881,949.40	(2,254,857,949.40)
801	DEFENCE SPACE ADMINISTRATION	-	-	-	2,265,160,984.69	(2,265,160,984.69)
802	FEDERAL POLYTECHNIC IDAH	-	-	-	2,279,138,673.18	(2,279,138,673.18)
803	FEDERAL UNIVERSITY DUTSIN-MA	2,000.00	-	2,000.00	2,280,489,423.64	(2,280,487,423.64)
804	FEDERAL MEDICAL CENTRE, NGURU YOBE	2,723,270.00	-	2,723,270.00	2,361,643,879.35	(2,358,920,609.35)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
805	FEDERAL POLYTECHNIC NASARAWA	-	-	-	2,368,945,256.51	(2,368,945,256.51)
806	FEDERAL COLLEGE OF EDUCATION OYO	30,000.00	-	30,000.00	2,384,502,591.79	(2,384,472,591.79)
807	FEDERAL POLYTECHNIC KAURA-NAMODA	2,549,613.90	-	2,549,613.90	2,398,673,096.55	(2,396,123,482.65)
808	FEDERAL UNIVERSITY OYE-EKITI	-	1,233,139.75	1,233,139.75	2,413,986,417.43	(2,412,753,277.68)
809	FEDERAL COLLEGE OF EDUCATION OBUDU	-	-	-	2,416,082,849.27	(2,416,082,849.27)
810	FEDERAL UNIVERSITY LAFIA	9,600.00	-	9,600.00	2,453,008,460.02	(2,452,998,860.02)
811	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	14,345,974.69	-	14,345,974.69	2,513,435,114.52	(2,499,089,139.83)
812	FEDERAL MEDICAL CENTRE, KEBBI STATE	27,000.00	-	27,000.00	2,503,138,946.32	(2,503,111,946.32)
183	FEDERAL MEDICAL CENTRE, EBUTE METTA	-	-	-	2,529,357,272.96	(2,529,357,272.96)
184	FEDERAL UNIVERSITY KASHERE	3,000.00	-	3,000.00	2,561,620,769.94	(2,561,617,769.94)
185	FEDERAL POLYTECHNIC GWANDU	-	-	-	2,573,937,663.12	(2,573,937,663.12)
816	FEDERAL MEDICAL CENTRE, TARABA STATE	11,598,846.05	-	11,598,846.05	2,633,088,856.02	(2,621,490,009.97)
817	JOINT ADMISSIONS MATRICULATION BOARD	-	-	-	2,698,493,416.71	(2,698,493,416.71)
818	FEDERAL UNIVERSITY DUTSE	8,695.05	-	8,695.05	2,702,697,176.91	(2,702,688,481.86)
819	FEDERAL MEDICAL CENTRE, KATSINA	-	-	-	2,709,142,663.07	(2,709,142,663.07)
820	FEDERAL COLLEGE OF EDUCATION ONDO	-	-	-	2,731,431,127.15	(2,731,431,127.15)
821	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	4,860,767.00	-	4,860,767.00	2,773,560,806.08	(2,768,700,039.08)
822	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	122,708,757.25	-	122,708,757.25	2,895,103,978.75	(2,772,395,221.50)
823	FEDERAL MEDICAL CENTRE, BIDA	-	-	-	2,807,099,411.39	(2,807,099,411.39)
824	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,000.00	-	3,000.00	2,955,603,777.77	(2,955,600,777.77)
825	FEDERAL POLYTECHNIC OFFA	-	-	-	3,025,292,244.03	(3,025,292,244.03)
826	FEDERAL UNIVERSITY WUKARI	-	-	-	3,038,103,894.06	(3,038,103,894.06)
827	FEDERAL POLYTECHNIC BAUCHI	-	-	-	3,080,450,946.35	(3,080,450,946.35)
828	FGGC, YOLA	4,369,335.92	-	4,369,335.92	3,092,696,698.33	(3,088,327,362.41)
829	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	4,369,335.92	-	4,369,335.92	3,092,696,698.33	(3,088,327,362.41)
830	FEDERAL UNIVERSITY OTUOKE	-	-	-	3,142,617,907.24	(3,142,617,907.24)
831	FEDERAL MEDICAL CENTRE, KOGI	-	-	-	3,143,916,797.92	(3,143,916,797.92)
832	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	-	-	-	3,171,781,344.56	(3,171,781,344.56)
833	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	4,218,127.41	-	4,218,127.41	3,212,007,616.00	(3,207,789,488.59)
834	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	-	-	-	3,307,276,086.57	(3,307,276,086.57)
835	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-	-	-	3,517,558,635.39	(3,517,558,635.39)
836	FEDERAL POLYTECHNIC MUBI	-	-	-	3,525,051,755.00	(3,525,051,755.00)
837	FEDERAL MINISTRY OF EDUCATION - HQTRS	30,820,045.90	-	30,820,045.90	3,677,998,003.92	(3,647,177,958.02)
838	FEDERAL POLYTECHNIC ADO-EKITI	-	-	-	3,765,268,111.41	(3,765,268,111.41)
839	FEDERAL POLYTECHNIC UWANA-AFIKPO	-	-	-	3,781,841,701.81	(3,781,841,701.81)
840	FEDERAL POLYTECHNIC AUCHI	-	-	-	3,859,881,705.14	(3,859,881,705.14)
841	FEDERAL POLYTECHNIC NEKEDE	-	-	-	3,861,251,454.30	(3,861,251,454.30)
842	FEDERAL MEDICAL CENTRE, OWO	2,236,907.50	-	2,236,907.50	3,869,507,691.08	(3,867,270,783.58)
843	FEDERAL COLLEGE OF EDUCATION ZARIA	561,742.00	-	561,742.00	3,884,357,595.01	(3,883,795,853.01)
844	FEDERAL POLYTECHNIC BIDA	5,000.00	-	5,000.00	3,890,397,164.01	(3,890,392,164.01)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
845	FEDERAL MEDICAL CENTRE, ASABA	3,000,000.00	-	3,000,000.00	4,110,637,412.42	(4,107,637,412.42)
846	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	-	-	-	4,134,774,521.89	(4,134,774,521.89)
847	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	-	-	-	4,323,905,318.01	(4,323,905,318.01)
848	FEDERAL MEDICAL CENTRE, UMUAHIA	-	-	-	4,452,220,022.11	(4,452,220,022.11)
849	YABA COLLEGE OF TECHNOLOGY	-	-	-	4,465,330,354.04	(4,465,330,354.04)
850	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-	-	-	4,474,402,829.62	(4,474,402,829.62)
851	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	-	-	-	4,520,420,068.68	(4,520,420,068.68)
852	FEDERAL MEDICAL CENTRE, MAKURDI	33,700,855.37	-	33,700,855.37	4,555,146,252.01	(4,521,445,396.64)
853	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	-	-	4,582,713,553.24	(4,582,713,553.24)
854	FEDERAL MEDICAL CENTRE, BAYELSA STATE	-	-	-	4,697,920,363.25	(4,697,920,363.25)
855	FEDERAL MEDICAL CENTRE ABEOKUTA	1,392,974.97	-	1,392,974.97	4,852,404,729.91	(4,851,011,754.94)
856	FEDERAL SPECIALIST HOSPITAL, IRRUA	-	-	-	4,853,643,653.10	(4,853,643,653.10)
857	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	805,500.00	-	805,500.00	4,923,437,551.85	(4,922,632,051.85)
858	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	52,550.00	-	52,550.00	4,947,042,259.00	(4,946,989,709.00)
859	NATIONAL POPULATION COMMISSION	13,483,780.97	-	13,483,780.97	5,022,316,082.64	(5,008,832,301.67)
960	NATIONAL OPEN UNIVERSITY	3,691,125.00	-	3,691,125.00	5,018,641,509.80	(5,014,950,384.80)
861	UNIVERSITY OF UYO TEACHING HOSPITAL	2,583,571.25	-	2,583,571.25	5,251,097,758.67	(5,248,514,187.42)
862	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	771,856.00	-	771,856.00	5,498,762,929.29	(5,497,991,073.29)
863	FEDERAL POLYTECHNIC OKO	-	-	-	5,589,610,096.49	(5,589,610,096.49)
864	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-	-	-	5,600,875,683.10	(5,600,875,683.10)
865	TERTIARY EDUCATION TRUST FUND	-	-	-	5,700,000,000.00	(5,700,000,000.00)
866	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	-	-	-	5,809,921,868.87	(5,809,921,868.87)
6867	FEDERAL MEDICAL CENTRE, OWERRI	2,939,187.00	-	2,939,187.00	5,986,933,217.10	(5,983,994,030.10)
868	AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	-	-	5,996,336,293.17	(5,996,336,293.17)
869	UNIVERSITY OF ABUJA	-	-	-	6,070,616,244.98	(6,070,616,244.98)
870	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	-	-	-	6,229,957,904.01	(6,229,957,904.01)
871	NATIONAL EXAMINATIONS COUNCIL	-	-	-	6,246,355,780.31	(6,246,355,780.31)
872	NATIONAL HOSPITAL	-	-	-	6,311,238,955.63	(6,311,238,955.63)
873	JOS UNIVERSITY TEACHING HOSPITAL	-	-	-	6,339,883,553.01	(6,339,883,553.01)
874	LAGOS UNIVERSITY TEACHING HOSPITAL	7,657,034.32	-	7,657,034.32	6,755,729,817.09	(6,748,072,782.77)
875	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	8,105,582.52	-	8,105,582.52	6,781,512,147.73	(6,773,406,565.21)
876	FEDERAL POLYTECHNIC KADUNA	-	-	-	7,055,128,018.00	(7,055,128,018.00)
877	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-	-	-	7,077,327,075.40	(7,077,327,075.40)
888	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	-	1,842,543.25	1,842,543.25	7,218,767,779.69	(7,216,925,236.44)
889	UNIVERSITY OF BENIN TEACHING HOSPITAL	-	-	-	7,507,666,667.95	(7,507,666,667.95)
890	USMAN DAN FODIO UNIVERSITY, SOKOTO	168,373,875.97	-	168,373,875.97	7,810,772,909.81	(7,642,399,033.84)
891	NNAMDI AZIKIWE UNIVERSITY, AWKA	2,400.00	-	2,400.00	7,909,340,791.71	(7,909,338,391.71)
892	FEDERAL MEDICAL CENTRE, NASARAWA STATE	15,387,492.00	-	15,387,492.00	8,057,273,929.11	(8,041,886,437.11)
893	UNIVERSITY OF CALABAR TEACHING HOSPITAL	3,241,362.00	-	3,241,362.00	8,046,172,734.20	(8,042,931,372.20)
894	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	-	-	8,160,608,386.66	(8,160,608,386.66)

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES - Contd.

S/N	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT ₦	TRANSFERS-PAYMENT TO INDIVIDUALS ₦	TOTALS ₦	TRANSFER FROM NOTE 10 ₦	TOTALS ₦
	SOCIAL SECTOR					
895	UNIVERSITY OF ILORIN	-	-	-	8,721,793,143.18	(8,721,793,143.18)
896	UNIVERSITY OF UYO	1,896,520.84	-	1,896,520.84	8,975,160,327.31	(8,973,263,806.47)
897	UNIVERSITY OF TECHNOLOGY, OWERRI	-	-	-	9,231,324,749.37	(9,231,324,749.37)
899	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	123,090,180.50	-	123,090,180.50	9,582,835,692.82	(9,459,745,512.32)
890	FEDERAL MINISTRY OF HEALTH - HQTRS	9,642,297.97	-	9,642,297.97	9,579,131,932.81	(9,569,489,634.84)
891	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	4,550,000.00	-	4,550,000.00	9,663,556,323.60	(9,659,006,323.60)
892	BAYERO UNIVERSITY, KANO	2,883,056.93	-	2,883,056.93	9,772,024,286.80	(9,769,141,229.87)
893	UNIVERSITY OF PORT HARCOURT	-	-	-	9,807,998,832.76	(9,807,998,832.76)
894	UNIVERSITY COLLEGE HOSPITAL IBADAN	20,991,872.97	-	20,991,872.97	10,061,979,099.74	(10,040,987,226.77)
895	OBAFEMI AWOLOWO UNIVERSITY	3,162,494.50	-	3,162,494.50	10,088,921,727.18	(10,085,759,232.68)
896	UNIVERSITY OF MAIDUGURI	-	-	-	10,218,869,874.47	(10,218,869,874.47)
897	UNIVERSITY OF JOS	1,178,842.00	-	1,178,842.00	11,126,737,205.24	(11,125,558,363.24)
898	UNIVERSITY OF LAGOS	-	-	-	11,360,707,418.62	(11,360,707,418.62)
899	UNIVERSITY OF BENIN	-	-	-	13,291,693,622.60	(13,291,693,622.60)
900	UNIVERSITY OF CALABAR	-	-	-	13,922,478,824.25	(13,922,478,824.25)
901	UNIVERSITY OF IBADAN	-	-	-	14,294,366,693.75	(14,294,366,693.75)
902	UNIVERSITY OF NIGERIA, NNSUKA	-	-	-	16,238,920,887.45	(16,238,920,887.45)
903	AHMADU BELLO UNIVERSITY, ZARIA	23,000.00	-	23,000.00	16,487,301,970.73	(16,487,278,970.73)
904	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	-	-	-	66,402,408,088.12	(66,402,408,088.12)
905	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	14,646,056.00	-	14,646,056.00	100,779,994,666.25	(100,765,348,610.25)
906	NATIONAL YOUTH SERVICE CORPS (NYSC)	35,114,498.44	-	35,114,498.44	103,803,602,640.98	(103,768,488,142.54)
	GRAND-TOTAL	**11,728,322,999,985.10**	**67,153,744.25**	**11,727,390,153,729.30**	**8,101,138,219,106.11**	**3,627,251,934,623.21**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**11,728.32**	**0.07**	**11,728.39**	**8,101.14**	**3,627.25**

NOTE 22:
GAIN / LOSS ON DISPOSAL

MDA	GAIN ON DISPOSAL OF ASSET - PPE	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	GAIN ON SWAPPED ASSETS - PPE	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	GAIN ON SWAPPED ASSETS - INTANGIBLE	GAIN ON SWAPPED ASSETS - INVENTORY	GAIN ON SWAPPED SERVICES	SUB-TOTAL	LOSS ON DISPOSAL OF ASSET - PPE	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	LOSS ON DISPOSAL OF ASSET - INTANGIBLE	LOSS ON SWAPPED ASSET	LOSS ON SWAPPED SERVICES	SUB TOTAL	GAIN/LOSS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR																
NIGERIAN TELEVISION AUTHORITY	9,390,580.47	-	-	-	-	-	-	-	9,390,580.47	-	-	-	-	-	-	9,390,580.47
FOREIGN MISSION: ACCRA	-	-	-	-	-	-	-	-	-	-	-	-	41,042,350.60	-	41,042,350.60	(41,042,350.60)
POLICE FORMATION & COMMAND HQTRS	-	-	-	-	-	-	-	-	-	-	-	-	765,270,282.04	-	765,270,282.04	(765,270,282.04)
ECONOMIC SECTOR																
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	-	-	-	-	-	-	334,293,219.08	-	334,293,219.08	-	-	-	-	-	-	334,293,219.08
TRANSMISSION COMPANY OF NIGERIA	22,022,589.65	-	-	-	-	-	-	-	22,022,589.65	-	-	-	-	-	-	22,022,589.65
OGUN/ OSUN RBDA	-	-	13,618,985.00	-	-	-	-	-	13,618,985.00	-	-	-	-	-	-	13,618,985.00
LOWER NIGER RBDA	7,900,035.00	-	-	-	-	-	-	-	7,900,035.00	-	-	-	-	-	-	7,900,035.00
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	4,773,870.00	-	-	-	-	-	-	-	4,773,870.00	-	-	-	-	-	-	4,773,870.00
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	-	-	-	888,469.75	-	-	-	-	888,469.75	-	-	-	-	-	-	888,469.75
FEDERAL INLAND REVENUE SERVICES	19,828,991.96	-	-	-	-	-	-	-	19,828,991.96	286,674,673.35	-	-	-	-	286,674,673.35	(266,845,681.39)
SOCIAL SECTOR																
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	22,219,375.96	-	-	-	-	-	-	-	22,219,375.96	-	-	-	-	-	-	22,219,375.96
UNIVERSITY OF LAGOS	-	-	20,328,277.33	-	-	-	-	-	20,328,277.33	-	-	-	-	-	-	20,328,277.33
OBAFEMI AWOLOWO UNIVERSITY	500,000.00	-	-	-	-	-	-	-	500,000.00	-	-	-	-	-	-	500,000.00
FEDERAL UNIVERSITY DUTSE	20,000.00	-	-	-	-	-	-	-	20,000.00	-	-	-	-	-	-	20,000.00
GRAND-TOTAL	**86,655,443.04**	**-**	**33,947,262.33**	**888,469.75**	**-**	**-**	**334,293,219.08**	**-**	**455,784,394.20**	**286,674,673.35**	**-**	**-**	**806,312,632.64**	**-**	**1,092,987,305.99**	**(637,202,911.79)**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**0.09**	**-**	**0.03**	**0.00**	**-**	**-**	**0.33**	**-**	**0.46**	**0.29**	**-**	**-**	**0.81**	**-**	**1.09**	**(0.64)**

NOTE 23:
GAIN ON FOREIGN EXCHANGE

S/N	MDA	GAIN ON FOREIGN EXCHANGE ₦	LOSS ON FOREIGN EXCHANGE ₦	GAIN/LOSS ₦
	ADMINISTRATIVE SECTOR			
1	FOREIGN MISSION: ANKARA	7,684,244.34	-	7,684,244.34
2	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	-	118,954.36	(118,954.36)
3	FOREIGN MISSION: CANBERRA	-	10,276,831.27	(10,276,831.27)
4	FOREIGN MISSION: ABIDJAN	-	21,330,001.86	(21,330,001.86)
5	POLICE FORMATION & COMMAND HQTRS	-	22,603,863.74	(22,603,863.74)
6	FOREIGN MISSION: YAOUNDE	-	31,258,383.78	(31,258,383.78)
	ECONOMIC SECTOR			
7	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	5,405,941.04	-	5,405,941.04
8	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	220,642.62	185,315.60	35,327.02
9	CONSOLIDATED REVENUE FUND	-	53,868,240,000.00	(53,868,240,000.00)
	SOCIAL SECTOR			
10	UNIVERSITY OF ILORIN	288,702.83	36,174.50	252,528.33
11	UNIVERSITY OF LAGOS	75,000.00	-	75,000.00
12	FEDERAL UNIVERSITY DUTSE	34,138.48	-	34,138.48
13	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	-	4,011,556.50	(4,011,556.50)
14	BAYERO UNIVERSITY, KANO	-	11,028,059.69	(11,028,059.69)
	GRAND-TOTAL	**13,708,669.31**	**53,969,089,141.30**	**(53,955,380,471.99)**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**0.01**	**53.97**	**(53.96)**

NOTE 26:
BANK BALANCE

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310103	31020101	31020102	31020105	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ADMINISTRATIVE SECTOR															
1	STATE HOUSE - HQTRS	0.00	0.00	0.00	0.00	2,355,611,846.58	6,724,161.91	844,107,111.77	0.00	0.00	0.00	0.00	3,206,442,130.26		3,206,442,130.26	
2	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	0.00	0.00	15,891.91	0.00	0.00	0.00	0.00	0.00	15,891.91		15,891.91	
3	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	0.00	3,396,500.00	0.00	29,549.72	0.00	0.00	0.00	0.00	3,426,049.72		3,426,049.72	
4	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	1,814,359.80	0.00	33,830.91	0.00	0.00	0.00	0.00	1,848,190.71		1,848,190.71	
5	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	0.00	0.00	66,906,813.20	0.00	55,567.28	0.00	0.00	0.00	0.00	66,962,380.48		66,962,380.48	
6	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	0.00	69,872,824.10	0.00	58,712.60	0.00	0.00	0.00	0.00	69,931,536.70		69,931,536.70	
7	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	18,164,915.00	0.00	261,669.88	0.00	0.00	0.00	0.00	18,426,584.88		18,426,584.88	
8	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	0.00	0.00	0.00	0.00	0.00	1,328,154,369.12	0.00	0.00	0.00	0.00	1,328,154,369.12		1,328,154,369.12	
9	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	0.00	19,391,654,834.28	0.00	8,044,968,163.88	21,760,908.00	351.29	0.00	0.00	27,458,384,065.57		27,458,384,065.57	
10	NIPSS, KURU	0.00	0.00	0.00	0.00	147,037.28	4,856,518.79	56,864.44	99,119,479.54	111,402,988.52	0.00	0.00	160,977,509.59		160,977,509.56	
11	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	6,947,641.74	5,150,522.11	1,638,685.85	5,787,243,948.52	0.00	0.00	0.00	3,719,013,284.39		5,719,013,284.39	
12	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	0.00	0.00	63,212,021.28	4,537,802.94	48,064,084.67	13,152,864.56	0.00	0.00	18,374,631,355.32	18,495,617,428.69		18,495,617,428.69	
13	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	0.00	0.00	0.00	6,848,180.60	66,798.27	38,138,759.90	5,000,000.00	0.00	0.00	0.00	50,543,738.77		50,543,738.77	
14	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	0.00	0.00	16,413.30	0.00	22,196.65	0.00	0.00	0.00	0.00	38,609.95		38,609.95	
15	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	0.00	0.00	0.00	1,465,872.20	866,614.90	-2,811.85	0.00	0.00	0.00	0.00	2,323,415.25		2,323,415.25	
16	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	421,557,648.46	2,291,298.82	151,584.66	0.00	-141,913,864.53	0.00	0.00	282,906,618.41		282,906,618.41	
17	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	0.00	0.00	0.00	8,969,685.55	3,400,200.13	6,670.84	0.00	0.00	0.00	0.00	12,040,575.52		12,040,575.52	
18	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	6,900,000.00	0.00	19,791.39	0.00	0.00	0.00	0.00	6,919,791.39		6,919,791.39	
19	SENATE	0.00	0.00	0.00	0.00	15,492,251.37	0.00	0.00	0.00	0.00	0.00	0.00	15,492,251.37		15,492,251.37	
20	HOUSE OF REPRESENTATIVES	0.00	0.00	0.00	0.00	48,456,478.36	0.00	0.00	0.00	0.00	0.00	0.00	48,456,478.36		48,456,478.36	
21	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	46,922,166.24	0.00	0.00	0.00	0.00	0.00	0.00	46,922,166.24		46,922,166.24	
22	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	150,055,500.00	0.00	0.00	0.00	0.00	0.00	0.00	150,055,500.00		150,055,500.00	
23	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	99,980.00	0.00	0.00	0.00	0.00	99,980.00		99,980.00	
24	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	480,690.00	0.00	0.00	0.00	0.00	480,690.00		480,690.00	
25	GENERAL SERVICE	0.00	0.00	0.00	0.00	513,334,843.81	0.00	0.00	0.00	0.00	0.00	0.00	513,334,843.81		513,334,843.81	
26	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES	0.00	0.00	0.00	0.00	8,222.12	6,888.56	454,665,444.58	35,978,978.47	78,378.87	0.00	0.00	490,737,735.60		490,737,735.60	
27	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	0.00	0.00	1,213,517,387.60	8,572,708,558.98	188,645,307.72	80,657.82	0.00	0.00	0.00	0.00	9,984,951,310.72		9,984,951,310.72	
28	DEFENCE HEADQUARTERS	0.00	0.00	0.00	0.00	0.00	5,258.00	-8,079.37	0.00	0.00	0.00	0.00	-2,821.37			-2,821.37
29	DEFENCE RESEARCH AND DEVELOPMENT BUREAUE	0.00	0.00	0.00	0.00	150,000,000.00	1,286,222.22	-93,086.68	0.00	0.00	0.00	0.00	151,193,135.54		151,193,135.54	
30	NIGERIAN ARMY	0.00	0.00	0.00	0.00	0.00	4,779,386,200.51	1,219,404,519.58	0.00	0.00	0.00	0.00	5,998,800,525.09		5,998,800,525.09	
31	NIGERIA ARMY UNIVERSITY, BIU	0.00	0.00	0.00	0.00	2,947,500.00	0.00	28,126,683.33	0.00	0.00	0.00	0.00	31,174,183.33		31,174,183.33	
32	NIGERIAN NAVY	0.00	0.00	0.00	0.00	314,682.79	52,896,757.92	0.00	0.00	0.00	0.00	0.00	53,210,740.71		53,210,740.71	
33	NIGERIAN AIRFORCE	0.00	0.00	0.00	0.00	398.84	0.00	731,142.19	0.00	0.00	0.00	0.00	731,540.23		731,540.23	
34	NIGERIANACADEMY DEFENCE(NDA)	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40		0.40	
35	NIGERIANCOLLEGE DEFENCE	0.00	0.00	0.00	0.00	1,133,676,423.88	0.00	0.00	0.00	0.00	0.00	0.00	1,133,676,423.88		1,133,676,423.88	
36	COMMANDCOLLEGE, JAJI AND STAFF	0.00	0.00	0.00	0.00	328,908,015.56	193,387,825.85	0.00	0.00	0.00	0.00	0.00	721,875,841.41		721,875,841.41	
37	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	0.00	0.00	0.00	85.92	0.00	34,277,354.37	0.00	0.00	0.00	34,277,440.29		34,277,440.29	
38	DEFENCE MISSIONS	0.00	0.00	0.00	0.00	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.47		0.47	
39	DEFENCE SPACE ADMINISTRATION	0.00	0.00	0.00	0.00	185,016.71	798,274.90	595,088.23	0.00	0.00	0.00	0.00	1,578,329.84		1,578,329.84	
40	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	1,387.95	0.00	459,448,753.84	0.00	0.00	0.00	0.00	459,450,141.79		459,450,141.79	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTINGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2016	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ADMINISTRATIVE SECTOR															
41	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	1,758,011,380.95	8,683,380.55	86,780,732.30	0.00	94,734,431.40	0.00	0.00	1,921,929,980.21		1,921,929,980.21	
42	TECHNICAL AIDS CORPS	0.00	0.00	0.00	0.00	1,142,455.50	83.26	0.00	0.00	0.00	0.00	0.00	1,142,522.76		1,142,522.76	
43	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	0.00	29,469,938.50	0.00	5,998.47	0.00	0.00	0.00	0.00	29,475,937.97		29,475,937.97	
44	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	0.00	0.00	0.00	174,135,169.00	1,662,818.21	4,778.33	0.00	0.00	0.00	0.00	176,480,767.50		176,480,767.50	
45	DIRECTORATE OF TECHNICAL COOP IN AFRICA	0.00	0.00	0.00	0.00	282,234.70	503,680.18	-2,759.28	0.00	0.00	0.00	0.00	783,154.59		783,154.59	
46	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	0.00	24,200.61	382,380.49	475,218.78	0.00	0.00	0.00	0.00	1,081,799.88		1,081,799.88	
47	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,665,152.76	0.00	0.00	0.00	52,665,152.76		52,665,152.76	
48	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-58,159,661.45	0.00	0.00	0.00	-58,159,661.45			-58,159,661.45
49	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,860,492.84	0.00	0.00	0.00	230,860,492.84		230,860,492.84	
50	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,286,912.12	0.00	0.00	0.00	24,286,912.12		24,286,912.12	
51	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,403,652.94	0.00	0.00	0.00	48,403,652.94		48,403,652.94	
52	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	0.00	0.00	312,696,129.52	0.00	0.00	0.00	0.00	312,696,129.52		312,696,129.52	
53	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	2,554,000.00	57,845,054.23	3,732,572.73	1,696,261.40	0.00	0.00	0.00	65,328,848.36		65,328,848.36	
54	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,981,463.64	0.00	0.00	0.00	39,981,463.64		39,981,463.64	
55	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	289,168,530.82	0.00	0.00	0.00	0.00	289,168,530.82		289,168,530.82	
56	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	0.00	0.00	287,247,453.25	0.00	0.00	0.00	0.00	287,247,453.25		287,247,453.25	
57	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-27,767,388.77	0.00	0.00	0.00	-27,767,388.77			-27,767,388.77
58	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,659,221.85	0.00	0.00	0.00	35,659,221.85		35,659,221.85	
59	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,336,787.89	0.00	0.00	0.00	60,336,787.89		60,336,787.89	
60	FOREIGN MISSION: YAOUNDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216,444,318.36	0.00	0.00	0.00	216,444,318.36		216,444,318.36	
61	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00	0.00	0.00	0.00	69,697,958.42	0.00	0.00	0.00	0.00	69,697,958.42		69,697,958.42	
62	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,523,275.47	0.00	0.00	0.00	1,523,275.47		1,523,275.47	
63	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	0.00	0.00	136,171.92	176,335.06	0.00	0.00	0.00	0.00	312,506.98		312,506.98	
64	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	0.00	0.00	0.00	1,269,174,551.91	14,842,933.61	-318,077.48	27,882,469.40	283,097.69	0.00	0.00	1,341,864,982.63		1,341,864,982.63	
65	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	0.00	55,425,162.40	21,344,089.51	547,764,313.95	176,981,491.52	0.00	0.00	459,469,443.76	1,258,984,491.94		1,258,984,491.94	
66	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	0.00	1,517,689,249.71	11,123,185.23	145,938.50	33,272,818.69	0.00	0.00	0.00	1,582,151,110.13		1,582,151,110.13	
67	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00	0.00	2,543,492.72	4,662,848.23	172,643,936.87	1,550,374.48	0.00	0.00	0.00	181,390,649.30		181,390,649.30	
68	VOICE OF NIGERIA	0.00	0.00	0.00	0.00	64,241,338.90	3,188,269.31	448,197,186.96	883,515.00	16,895.00	0.00	0.00	516,527,148.85		516,527,148.85	
69	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	0.00	35,729,573.36	15,554,725.46	205,518.16	8,334,587.14	0.00	0.00	0.00	59,824,402.72		59,824,402.72	
70	NATIONAL BROADCASTING COMMISION	0.00	0.00	0.00	0.00	6,277,728.90	1,961,645.98	-48,918.19	183,174,188.98	0.00	0.00	0.00	191,373,472.59		191,373,472.59	
71	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	0.00	25,613,580.90	8,468,646.72	-14,068.64	259,228.33	0.00	0.00	0.00	34,319,388.76		34,319,388.76	
72	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	0.00	81,342,424.80	2,056,765.38	991,347.95	25,438.31	0.00	0.00	0.00	84,815,975.56		84,815,975.56	
73	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	0.00	2,699,857.70	11,926,642.15	28,211.06	0.00	0.00	0.00	0.00	14,654,710.91		14,654,710.91	
74	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	0.00	0.00	0.00	961.38	1,701,327.65	-9,744.72	0.00	0.00	0.00	0.00	1,691,543.83		1,691,543.83	
75	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	0.00	3,497,758.95	112,117,489.19	58,938.58	0.00	0.00	0.00	0.00	116,656,896.72		116,656,896.72	
76	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	0.00	0.00	0.00	4,471,873.51	53,553,595.63	2,743,908.36	0.00	0.00	0.00	0.00	60,769,377.50		60,769,377.50	
77	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	0.00	41,782,316.20	612,669.55	16,862.58	0.00	0.00	0.00	0.00	42,411,848.33		42,411,848.33	
78	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	0.00	18,151,671.80	9,232,089.92	6,362.58	87,700.00	0.00	0.00	0.00	27,477,823.31		27,477,823.31	
79	NATIONAL THEATRE	0.00	0.00	0.00	0.00	29,383,547.70	4,644,185.14	13,420,397.70	2,776,512.20	0.00	0.00	0.00	41,224,872.74		41,224,872.74	
80	NATIONAL GALLERY OF ART	0.00	0.00	0.00	0.00	2,235.40	4,860,145.44	757.93	0.00	0.00	0.00	0.00	4,863,139.77		4,863,139.77	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SVB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SVB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		31010101	31010102	31010103	31010103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ADMINISTRATIVE SECTOR															
81	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	0.00	1,460.70	235,269.56	-5,469.33	701,638.00	0.00	0.00	0.00	932,824.93		932,824.93	
82	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	0.00	1,685,412.77	5,370,627.23	-16,853.33	0.00	0.00	0.00	0.00	7,039,186.67		7,039,186.67	
83	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	0.00	78,471,599.59	2,918,748.61	-62,186.66	0.00	0.00	0.00	0.00	73,328,209.54		73,328,209.54	
84	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES-JOS	0.00	0.00	0.00	0.00	0.00	295,557.42	0.00	0.00	0.00	0.00	0.00	295,557.42		295,557.42	
85	NATIONAL ORIENTATION AGENCY	0.00	0.00	0.00	0.00	88,465,060.19	24,364,880.70	-41,853.55	0.00	7,536,959.40	0.00	0.00	120,325,768.74		120,325,768.74	
86	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	0.00	157,895,215.98	1,284,678.59	-35,380.95	105,460,676.12	0.00	0.00	0.00	263,813,847.66		263,813,847.66	
87	NIGERIAN PRISON SERVICE	0.00	0.00	0.00	0.00	166,983.42	15,134.05	142,170.81	0.00	0.00	0.00	0.00	324,878.88		324,878.88	
88	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	0.00	4,635,301,534.01	271,483,372.61	2,567,845,457.72	2,693,471,165.55	0.00	0.00	512,668,018.72	10,880,741,548.61		10,880,741,548.61	
89	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	0.00	5,318,311,281.85	1,523,310,844.51	7,019,133.59	0.00	0.00	0.00	0.00	6,848,332,260.25		6,848,332,260.25	
90	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	0.00	771,417.89	379,515.36	141,877.31	0.00	0.00	0.00	0.00	1,292,810.56		1,292,810.56	
91	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00	14,842.70	708,784,964.58	0.00	0.00	0.00	0.00	120,799,707.37		120,799,707.37	
92	FEDERAL FIRE SERVICE	0.00	0.00	0.00	0.00	4,521,356.46	490,838.23	1,712,288.89	2,870,452.27	0.00	0.00	0.00	9,134,914.99		9,134,914.99	
93	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	0.00	18,792,312.61	68,948.77	2,053,420.41	136,671,886.94	0.00	0.00	-50,785,557.89	107,801,706.44		107,801,706.44	
94	POLICE FORMATION & COMMAND HQTRS	0.00	0.00	0.00	0.00	2,935,246,788.87	577,596,580.48	895,448,682.40	0.00	0.00	0.00	0.00	4,872,683,422.75		4,872,683,422.75	
95	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	0.00	2,049,469.17	10,190,965.21	-175,371.61	0.00	0.00	0.00	7,821.80	12,842,868.87		12,842,868.87	
96	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	0.00	556,670.81	406,478.73	92,094,628.52	2,872,621,323.73	0.00	0.00	376,228,558.50	3,341,907,656.09		3,341,907,656.09	
97	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	54,879,189.03	50,612,793.56	-4,379.56	0.00	0.00	0.00	0.00	105,784,542.98		105,784,542.98	
98	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	21,046.67	0.00	0.00	0.00	0.00	21,046.67		21,046.67	
99	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	1,571,659.59	0.00	-2,865.83	0.00	0.00	0.00	0.00	1,568,793.67		1,568,793.67	
100	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	0.00	2,200,482.53	0.00	93,090.97	0.00	0.00	0.00	0.00	2,302,583.47		2,302,583.47	
101	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	0.00	1,752,182.69	0.00	-2,429.98	0.00	0.00	0.00	0.00	1,749,752.42		1,749,752.42	
102	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	0.00	1,800,673.10	0.00	20,620.28	0.00	0.00	0.00	0.00	1,821,301.38		1,821,301.38	
103	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	0.00	1,752,182.69	0.00	724.92	0.00	0.00	0.00	0.00	1,752,907.72		1,752,907.72	
104	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	0.00	9,689,671.29	0.00	3,313.92	0.00	0.00	0.00	0.00	9,692,985.12		9,692,985.12	
105	PUBLIC SERVICE INSTITUTE OF NIGERIA	0.00	0.00	0.00	0.00	10,191.51	847,815.28	168,758.44	-7,817,274.52	13,121,962.35	0.00	0.00	6,331,101.06		6,331,101.06	
106	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	0.00	60,676.40	164,453.62	1,176,189.99	0.00	0.00	0.00	0.00	1,401,642.02		1,401,642.02	
107	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	0.00	0.00	7,578.03	22,363.80	0.00	0.00	0.00	0.00	29,941.83		29,941.83	
108	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	0.00	218,863,968.01	75,185,564.81	188,731.73	0.00	0.00	0.00	0.00	294,238,264.55		294,238,264.55	
109	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	-1,003,430,895.14	-283,411.86	0.00	0.00	0.00	0.00	-1,003,702,306.20			-1,003,702,306.20
110	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	0.00	12,135,355.68	2,235,854.13	146,457,961.14	-145,626,813.45	0.00	0.00	0.00	15,201,359.01		15,201,359.01	
111	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	0.00	16,943,764.00	870,878.19	6,134,852,362.88	0.00	164,084,340,798.96	0.00	0.00	170,156,664,845.35		170,156,664,845.35	
112	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	18,923,659.83	10,754,748.45	138,080.15	0.00	0.00	0.00	0.00	29,814,607.43		29,814,607.43	
113	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	0.00	0.00	0.00	44,958,652.77	6,990,701.72	3,059,615.69	0.00	0.00	0.00	0.00	54,909,972.29		54,909,972.29	
114	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	0.00	15,449,731.43	11,443,811.96	372,487.50	18,145,475.26	0.00	0.00	0.00	45,404,706.22		-45,404,706.22	
115	NIPOST	0.00	0.00	0.00	0.00	0.00	6,386,513.15	-18,468,520.69	-458,696,278.29	0.00	0.00	0.00	462,192,286.14			-462,192,286.14
116	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	3.00		3.00	
117	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	0.00	1,307,300,000.30	97,166,788.99	0.00	0.00	0.00	0.00	0.00	1,404,166,788.39		1,404,166,788.39	
118	NATIONAL INTELLIGENT AGENCY	0.00	0.00	0.00	0.00	0.00	34,970,901.07	389,646.44	0.00	0.00	0.00	0.00	35,280,547.51		35,280,547.51	
119	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	0.00	0.00	345,970,901.07	389,646.44	0.00	0.00	0.00	0.00	35,280,547.51		35,280,547.51	
120	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	0.00	1,415,189.48	20,044,811.86	-1,471.80	0.00	0.00	0.00	0.00	21,458,449.66		21,458,449.66	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTINGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ADMINISTRATIVE SECTOR															
121	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00	18,547,896.33	-45,224.55	0.00	0.00	0.00	884,746.55	19,389,418.33		19,389,418.33	
123	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	0.01	18,547,896.93	-45,224.55	0.00	0.00	0.00	884,746.55	19,389,418.94		19,389,418.94	
124	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	0.00	810,421,743.30	82,283,826.64	1,893,819,194.42	0.00	0.00	0.00	30,675,258,628.28	33,462,305,393.64		33,462,976,580.56	
125	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	0.00	196,551,204.62	0.00	17,638,067.29	0.00	0.00	0.00	0.00	284,181,271.91		284,181,271.91	
126	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	0.00	2,339,868,719.68	2,159,229.71	-884.26	0.00	15,191,804.85	0.00	2,430,717,204.27	4,827,641,254.17		4,827,641,254.17	
127	LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	129,525.39	0.00	6,161.58	0.00	0.00	0.00	0.00	135,686.88		135,686.88	
128	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	19,333,009.95	60,979,758.05	14,895,410.38	31,163,226.53	2,831,453.00	0.00	0.00	129,201,859.91		129,201,859.91	
129	NATIONAL MERIT AWARD	0.00	0.00	0.00	0.00	138,171.66	172,816.91	8,156.64	0.00	0.00	0.00	0.00	314,005.21		314,005.21	
130	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	0.00	0.00	2,896,813,758.06	169,189,167.91	284,827,765.46	154,698,287.80	0.00	0.00	0.00	3,505,528,979.23		3,505,528,979.23	
131	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	833,351.69	0.00	0.00	0.00	0.00	833,351.69		833,351.69	
132	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	0.00	0.00	0.00	6,976.25	593,816.85	1,697,712.65	0.00	0.00	0.00	0.00	2,298,505.75		2,298,505.75	
133	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	0.00	0.00	3,342,963,959.80	64,928,893.76	7,528,007.92	0.00	3,184,278.23	0.00	0.00	3,418,604,961.71		3,418,604,961.71	
134	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	0.00	225,000,000.00	0.00	28,383,386,364.55	0.00	0.00	0.00	0.00	28,608,386,364.55		28,608,386,364.55	
135	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	140,803,765.51	3,319,773.99	-93,646.52	2,489,454.99	0.00	0.00	0.00	146,519,347.97		146,519,347.97	
136	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	0.00	161,967,960.00	866,419.19	5,768,176.54	135,020,152.73	0.00	0.00	0.00	303,914,648.46		303,914,648.46	
138	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	0.00	77,318,400.00	2,027,385.55	-7,490.80	195,240,590.16	0.00	0.00	0.00	274,579,485.71		274,579,485.71	
139	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	0.00	0.00	0.00	158,588,468.48	5,576,284.55	-119,217.46	60,991,273.90	0.00	0.00	0.00	225,985,749.29		225,985,749.29	
140	SERVICOM	0.00	0.00	0.00	0.00	81,749,232.98	0.00	14,169,476.20	0.00	0.00	0.00	0.00	95,918,709.19		95,918,709.19	
141	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	0.00	0.00	0.00	81,749,232.98	0.00	14,169,476.20	0.00	0.00	0.00	0.00	95,918,709.19		95,918,709.19	
142	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	0.00	0.00	282,975,689.66	2,211,967.82	-2,346.87	0.00	28,676,843.90	0.00	0.00	313,862,154.51		313,248,868.61	
143	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	0.00	3,330,874,875.25	516,327.64	-2,328.51	0.00	0.00	0.00	0.00	3,331,388,874.38		3,331,388,874.38	
144	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	0.00	0.00	0.00	554,714,221.28	0.00	5,905,378.24	0.00	0.00	0.00	0.00	560,619,599.44		560,619,599.44	
	ECONOMIC SECTOR															
145	FEDERAL MINISTRY OF AGRICULTURE	0.00	0.00	0.00	0.00	56,432,178,248.45	24,921,148.86	1,828,225.58	0.00	2,130,651,895.52	0.00	6,418,968,265.47	65,008,118,919.68		65,008,118,919.68	
146	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	0.00	285,213,054.55	791,168.00	21,525.19	2,845,504.91	0.00	0.00	0.00	288,828,252.27		288,828,252.27	
147	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	0.00	772,335,151.06	1,627,408.17	1,643,681.62	215,492.88	0.00	0.00	0.00	775,221,733.73		775,221,733.73	
148	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	0.00	0.00	0.00	672,111,654.01	1,364,255.25	68,812.87	88,070,769.85	0.00	0.00	0.00	761,615,511.72		761,615,511.72	
149	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	0.00	0.00	0.00	278,708,371.28	2,865,148.19	827,357.59	0.00	0.00	0.00	0.00	274,561,869.06		274,561,869.06	
150	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	0.00	0.00	0.00	274,297,642.44	7,141,661.98	-184,379.67	3,894.25	0.00	0.00	0.00	281,344,678.24		281,344,678.24	
151	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	0.00	0.00	0.00	595,762,056.14	193,325.00	1,358,555.27	2,684,986.49	0.00	0.00	0.00	599,998,923.18		599,998,923.18	
152	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	0.00	88,493,615.30	6,498,151.79	4,116,387.13	0.00	0.00	0.00	0.00	99,098,152.22		99,098,152.22	
153	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	0.00	0.00	0.00	207,495,726.98	6,591,698.82	130,189.48	0.00	0.00	0.00	0.00	214,217,523.48		214,217,523.48	
155	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	0.00	0.00	0.00	158,963,485.88	273,336.88	0.00	50,805.55	0.00	0.00	0.00	158,959,185.43		158,896,508.43	
156	NATIONAL HORTICULTURAL RESEARCH INSTITUTE IBADAN	0.00	0.00	0.00	0.00	140,803,765.51	3,319,773.99	-93,646.52	2,489,454.99	0.00	0.00	0.00	146,519,347.97		146,519,347.97	
157	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	143,518,923.54	2,542,205.90	118,881.79	8,457,679.10	0.00	0.00	0.00	154,629,670.33		154,629,670.33	
158	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	0.00	0.00	238,208,964.47	47,420,996.82	-98,622.15	-11,160,796.82	2,977,324.51	0.00	0.00	269,348,318.95		269,348,318.95	
159	RUBBER RESEARCH INSTITUTE- BENIN	0.00	0.00	0.00	0.00	24,241,067.48	5,110,818.67	-97,693.53	0.00	0.00	0.00	0.00	29,254,992.54		29,254,992.54	
160	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	0.00	0.00	0.00	98,141,773.16	1,670,452.13	-12,451.29	0.00	0.00	0.00	0.00	99,804,677.52		99,804,677.52	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTINGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		51610	51610102	51610105	51610	51620101	51620102	51620105	51620104	51620106	51620107	51620108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ECONOMIC SECTOR															
161	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES - ZARIA	0.00	0.00	0.00	0.00	135,330,899.29	6,997,624.46	-82,199.05	1,518,887.71	2,651,491.96	0.00	0.00	146,416,584.37		146,416,584.37	
162	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	23,672,764.55	3,216,825.46	181,337.75	22,888,062.46	0.00	0.00	0.00	49,987,990.22		49,987,990.22	
163	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	149,686,836.29	1,169,323.69	1,140,858.17	-4,199,077.69	0.00	0.00	0.00	139,812,928.48		139,812,928.48	
164	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	57,780,172.84	2,274,385.82	150,122.24	0.00	0.00	0.00	-198,366.68	60,016,252.81		60,016,252.81	
166	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	0.00	118,586,441.81	1,596,559.68	8,734.58	198,419.15	0.00	0.00	0.00	120,774,684.63		120,774,684.63	
167	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	0.00	4,185,484.59	4,977.52	-78,274.17	0.00	0.00	0.00	0.00	4,032,187.94		4,032,187.94	
168	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	0.00	143,865,731.65	882,000.00	25,841.12	0.00	0.00	0.00	0.00	144,773,573.57		144,773,573.57	
170	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	47,641,388.82	1,157,468.55	-25,825.51	4,629.57	0.00	0.00	104,751,110.00	153,524,526.83		153,524,526.83	
171	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	47,641,388.82	1,157,468.55	-25,825.51	4,629.57	0.00	0.00	104,751,110.00	153,524,526.83		153,524,526.83	
172	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	0.00	1,649,999.99	235,383.57	16,552.58	3,138,965.08	0.00	0.00	0.00	5,087,716.98		5,087,716.98	
173	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	0.00	199,043,120.61	28,203,792.15	-25,992.18	3,908,362.62	0.00	0.00	14,798,836.99	241,848,226.29		241,848,226.29	
174	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	0.00	51,095,320.55	336,285.23	4,572.83	0.00	0.00	0.00	0.00	51,436,178.11		51,436,178.11	
175	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	0.00	75,251,380.90	4,832,368.56	2,272,852.26	16,473,745.99	0.00	0.00	0.00	98,831,557.73		98,831,557.73	
176	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	0.00	220,823.35	355,697.02	0.00	0.00	0.00	0.00	0.00	576,520.37		576,520.37	
177	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	0.00	41,194,483.67	638,775.39	0.00	19,392.67	0.00	0.00	0.00	41,852,652.73		41,852,652.73	
178	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	0.00	0.18	8,307,263.18	0.00	987,707.82	0.00	0.00	0.00	9,294,971.18		9,294,971.18	
179	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	0.00	1,209,014,512.23	1,547,964.52	5,999,703.38	678,518.51	0.00	0.00	0.00	1,217,275,698.64		1,217,275,698.64	
180	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	10,602.00	0.00	784,749.99	85,906,149.18	0.00	0.00	0.00	86,787,501.09		86,787,501.09	
181	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	0.00	19,752,373.38	715,672.24	-12,120.05	-455,481.82	0.00	0.00	21,881,301.00	38,885,340.75		38,885,340.75	
182	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	0.00	23,788,998.71	494,864.68	0.00	0.00	0.00	0.00	0.00	24,283,863.39		24,283,863.39	
183	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	0.00	2,457,938,960.14	1,994,257.02	374,858.50	998,626.14	0.00	0.00	0.00	2,455,636,705.80		2,455,636,705.80	
184	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	0.00	227,289,870.61	1,348,631.05	0.00	0.00	17,845,497.50	0.00	0.00	247,075,999.16		247,075,999.16	
185	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	0.00	528,298,231.80	28,613.66	1,699,657.80	0.00	0.00	0.00	0.00	530,026,481.66		530,026,481.66	
186	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	30,870,154.63	1,202,511.54	100,332.61	0.00	0.00	0.00	0.00	32,172,998.78		32,172,998.78	
187	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	0.00	28,978,246.80	0.00	0.00	0.00	0.00	0.00	0.00	28,978,246.80		28,978,246.80	
188	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	0.00	173,215,410.60	1,572,477.61	-23,415.06	-74,582.85	0.00	0.00	0.00	174,687,912.30		174,687,912.30	
189	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	0.00	1,002,222,465.62	2,928,232.28	-41,618.94	28,159,165.75	0.00	0.00	0.00	1,033,308,244.13		1,033,308,244.13	
190	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	0.00	0.00	0.00	15,124,579,339.30	6,458,272.37	1,715,119,667.84	0.00	0.00	0.00	0.00	16,842,147,673.51		16,842,147,673.51	
191	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	0.00	0.00	1,904,768.68	7,260,541.20	0.00	0.00	0.00	0.00	8,565,309.78		8,565,309.78	
192	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	35,759,895.72	786,142.36	1,449,284.77	0.00	2,684,791.48	0.00	0.00	41,678,224.33		41,678,224.33	
193	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	835,146,958.90	10,228,654.62	27,583,177,381.20	0.00	0.00	0.00	0.00	28,429,150,814.90		28,429,150,814.90	
194	FPO ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	50.00			50.00
195	FPO ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	669,030,827.22	0.00	0.00	0.00	0.00	669,030,827.22		669,030,827.22	
196	FPO ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00	35.00		35.00	
197	FPO AKURE	0.00	0.00	0.00	0.00	0.00	0.00	27,828.00	0.00	0.00	0.00	0.00	27,828.00		27,828.00	
198	FPO ASABA	0.00	0.00	0.00	0.00	0.00	0.00	-560.00	0.00	0.00	0.00	0.00	-560.00			-560.00
200	FPO AWKA	0.00	0.00	0.00	0.00	0.00	0.00	5,888.13	0.00	0.00	0.00	0.00	5,888.13		5,888.13	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balance	Credit balance
		51010	51010102	51010103	51010	51020101	51020102	51020103	51020104	51020106	51020107	51020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ECONOMIC SECTOR															
201	FPO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	740.00	0.00	0.00	0.00	0.00	740.00		740.00	
202	FPO BENIN	0.00	0.00	0.00	0.00	-15.00	0.00	0.00	0.00	0.00	0.00	0.00	-15.00			-15.00
203	FPO BIRNI-KEBI	0.00	0.00	0.00	0.00	-360.00	0.00	0.00	0.00	0.00	0.00	0.00	-360.00			-360.00
204	FPO CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	3,735.38	0.00	0.00	0.00	0.00	3,735.38		3,735.38	
205	FPO DAMATURU	0.00	0.00	0.00	0.00	2,585.00	0.00	0.00	0.00	0.00	0.00	0.00	2,585.00		2,585.00	
206	FPO DUTSE	0.00	0.00	0.00	0.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00		425.00	
207	FPO ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	-280.00	0.00	0.00	0.00	0.00	-280.00			-280.00
208	FPO GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	165.00	0.00	0.00	0.00	0.00	165.00		165.00	
209	FPO GUSUA	0.00	0.00	0.00	0.00	0.00	0.00	3,260.00	0.00	0.00	0.00	0.00	3,260.00		3,260.00	
210	FPO IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	3,850.00	0.00	0.00	0.00	0.00	3,850.00		3,850.00	
211	FPO ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	-1,783.00	0.00	0.00	0.00	0.00	-1,783.00			-1,783.00
212	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	370.00	0.00	0.00	0.00	0.00	370.00		370.00	
213	FPO JOS	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00	0.00	0.00	0.00	55.00		55.00	
214	FPO KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	-1,020.00	0.00	0.00	0.00	0.00	-1,020.00			-1,020.00
215	FPO KANO	0.00	0.00	0.00	0.00	0.00	0.00	1,295.00	0.00	0.00	0.00	0.00	1,295.00		1,295.00	
216	FPO KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	2,285.00	0.00	0.00	0.00	0.00	2,285.00		2,285.00	
217	FPO LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	1,110.00	0.00	0.00	0.00	0.00	1,110.00		1,110.00	
218	FPO LAGOS I	0.00	0.00	0.00	0.00	0.00	0.00	10,835.00	0.00	0.00	0.00	0.00	10,835.00		10,835.00	
219	FPO LAGOS II	0.00	0.00	0.00	0.00	0.00	0.00	555.00	0.00	0.00	0.00	0.00	555.00		555.00	
220	FPO LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	-1,470.00	0.00	0.00	0.00	0.00	-1,470.00			-1,470.00
221	FPO MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	3,580.00	0.00	0.00	0.00	0.00	3,580.00		3,580.00	
222	FPO MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	18,121.74	0.00	0.00	0.00	0.00	18,121.74		18,121.74	
223	FPO MINNA	0.00	0.00	0.00	0.00	0.00	0.00	285,560.33	0.00	0.00	0.00	0.00	285,560.33		285,560.33	
224	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	1,170.00	0.00	0.00	0.00	0.00	1,170.00		1,170.00	
225	FPO OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	-985.00	3,125.62	0.00	0.00	0.00	2,140.62		2,140.62	
226	FPO PORT-HARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	480.00	0.00	0.00	0.00	0.00	480.00		480.00	
227	FPO SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	-1,871.55	0.00	0.00	0.00	0.00	-1,871.55			-1,871.55
228	FPO UMUAHIA	0.00	0.00	0.00	0.00	0.00	0.00	-1,108.25	0.00	0.00	0.00	0.00	-1,108.25			-1,108.25
229	FPO UYO	0.00	0.00	0.00	0.00	0.00	0.00	-105.00	0.00	0.00	0.00	0.00	-105.00			-105.00
230	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	-2,520.00	0.00	0.00	0.00	0.00	-2,520.00			-2,520.00
231	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	6,845.00	0.00	0.00	0.00	0.00	6,845.00		6,845.00	
232	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	-255.00	0.00	0.00	0.00	0.00	0.00	-255.00			-255.00
233	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	1,000,000.00		1,000,000.00	
234	ZONAL OFFICE ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	7,590.00	0.00	0.00	0.00	0.00	7,590.00		7,590.00	
235	ZONAL OFFICE IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	185,010.00	0.00	0.00	0.00	0.00	185,010.00		185,010.00	
236	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	2,580.00	0.00	0.00	0.00	0.00	2,580.00		2,580.00	
237	ZONAL OFFICE KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	180,295.00	0.00	0.00	0.00	0.00	180,295.00		180,295.00	
238	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	720,000.00	0.00	0.00	0.00	0.00	720,000.00		720,000.00	
239	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	720,000.00	0.00	0.00	0.00	0.00	720,000.00		720,000.00	
240	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	8,134,908,357.58	-931,179,976.17	3,381,202,089.10	0.00	0.00	0.00	0.00	8,321,809,251.20		8,321,809,251.20	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OMSF CASH BALANCE: TSA SVB RECURRENT ACCOUNT	OMSF CASH BALANCE: TSA SVB RECURRENT ACCOUNT	CONTINGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ECONOMIC SECTOR															
241	CONSOLIDATED REVENUE FUND	-5,696,559,733,103.85	781,491,302,798.64	267,697,594,881.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,584,194,232,574.89	-2,483,866,202,928.91			-2,483,866,202,928.91
242	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	0.00	190,218,371.76	4,823,769.08	4,576,493,683.66	0.00	0.00	0.00	0.00	4,771,541,370.80		4,771,541,370.80	
243	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	0.00	1,428,927,557.45	8,772,019.30	5,417,540.37	0.00	8,943,010.00	0.00	0.00	1,444,060,559.52		1,444,060,559.52	
244	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	6,992,887.00	37,068,984.24	605,735,903.85	0.00	0.00	0.00	649,797,775.09		649,797,775.09	
245	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	838,994.79	2,022,640.00	0.00	0.00	0.00	0.00	2,861,634.79		2,861,634.79	
246	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	0.00	10,743,265.64	226,274,428.32	-6,853,940.00	0.00	0.00	0.00	84,063,899.52	310,226,854.48		310,226,854.48	
247	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	749,896.59	2,963,328.24	436,488.79	15,872,597.33	3,551,450.28	0.00	0.00	24,125,845.15		24,125,845.15	
248	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	20,000,000.00	61,818,065.19	33,031,258.52	0.00	0.00	0.00	0.00	114,989,323.71		114,989,323.71	
249	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	3,035,322,552.75	2,808,546.41	28,570,443.85	258,699,592.57	0.00	0.00	0.00	3,324,613,535.58		3,324,613,535.58	
250	CONSUMER PROTECTION COUNCIL	0.00	0.00	0.00	0.00	245,717,252.80	1,516,999.93	82,555.79	0.00	0.00	0.00	0.00	247,281,799.52		247,281,799.52	
251	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	0.00	99,482,181.60	48,512.84	2,701.55	182,217,412.38	0.00	0.00	0.00	281,695,808.37		281,695,808.37	
253	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00	4,386,171.69	0.00	0.00	0.00	0.00	4,386,171.69		4,386,171.69	
254	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	0.00	0.00	38,108,125.00	0.00	0.00	0.00	0.00	0.00	38,108,125.00		38,108,125.00	
255	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	0.00	0.00	0.00	1,221,725,190.03	125,517,248.28	25,245,164.31	0.00	0.00	0.00	0.00	1,372,487,511.40		1,372,487,511.40	
256	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	0.00	260,512.40	167,693.81	5,135.87	874,686.18	0.00	0.00	0.00	1,308,042.27		1,308,042.27	
257	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	0.00	0.00	0.00	187,889,625.67	206,185.71	5,695.26	2,810,000.00	0.00	0.00	0.00	190,197,880.64		190,197,880.64	
258	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	0.00	0.00	23,756,721.46	0.00	0.00	0.00	0.00	0.00	23,756,721.46		23,756,721.46	
259	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	0.00	0.00	25,507,372.90	0.00	0.00	0.00	0.00	0.00	25,507,372.90		25,507,372.90	
260	SMEDAN - HQTRS	0.00	0.00	0.00	0.00	7,458,516,658.51	1,159,711.57	45,836.26	0.00	0.00	0.00	0.00	7,459,555,486.34		7,459,555,486.34	
261	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	0.00	46,150,000.00	5,842,529.53	33,056,509.37	4,765,221,272.90	0.00	0.00	0.00	4,848,476,722.79		4,848,476,722.79	
262	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	0.00	290,408.90	0.00	25,451,958.88	0.00	695,094.17	0.00	0.00	26,437,453.15		26,437,453.15	
263	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	0.00	0.00	0.00	17,710,762.41	6,904,231.62	1,629,687.39	0.00	0.00	0.00	0.00	26,396,681.62		26,396,681.62	
264	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	0.00	0.00	44.14	8,412,899.24	380,810.77	0.00	0.00	0.00	0.00	8,812,974.15		8,812,974.15	
265	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	0.00	19,662,291.44	1,749,266.73	668.61	6,706,571.50	0.00	0.00	0.00	28,118,678.28		28,118,678.28	
266	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	0.00	5,061,651.80	2,916,865.26	728.81	0.00	0.00	0.00	0.00	6,045,252.87		6,045,252.87	
267	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	0.00	1,134,093,547.67	8,519,487.68	6,119,752.81	25,461,126.40	0.00	0.00	4,978,483,476.65	6,152,629,391.33		6,152,629,391.33	
268	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY HQTRS	0.00	0.00	0.00	0.00	35,845,879.50	50,914,932.18	0.00	19,478,858.00	0.00	0.00	0.00	86,240,161.68		86,240,161.68	
269	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	0.00	0.00	0.00	543,905.20	2,977,181.98	3,120,898.22	8,979,598.45	161,532.28	0.00	219,592,091.21	234,783,199.26		236,783,199.26	
270	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	0.00	38,140,821.80	2,202,888.48	11,888.78	147,689.31	0.00	0.00	0.00	41,163,288.57		41,163,288.57	
271	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	21,129,824.14	942,415.43	-10,266.50	0.00	0.00	0.00	0.00	22,061,973.07		22,061,973.07	
272	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	31,911.99	8,936,784.66	1,944,352.97	0.00	115,629.00	0.00	0.00	0.00	0.00	0.00	0.00	10,148,798.82		10,148,798.82	
275	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	0.00	0.00	0.00	76,988.00	878,959.78	22,656.80	0.00	0.00	0.00	0.00	980,605.78		980,605.78	
276	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	0.00	0.00	966,318.47	-5,098.49	0.00	0.00	0.00	0.00	961,219.98		961,219.98	
275	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	0.00	0.00	0.00	0.00	0.00	20,263,945.28	21,730.90	0.00	0.00	0.00	0.00	20,285,676.18		20,285,676.18	
276	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	2,000.00	0.00	-945.00	0.00	0.00	0.00	0.00	1,055.00		1,055.00	
277	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	0.00	0.00	0.00	0.00	4,335,252.50	0.00	-658.00	0.00	0.00	0.00	0.00	4,334,622.50		4,334,622.50	
278	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	0.00	0.00	0.00	0.00	10,521,688.17	0.00	-735.00	0.00	0.00	0.00	0.00	10,520,953.17		10,520,953.17	
279	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	390,255.00	0.00	-618.00	0.00	0.00	0.00	0.00	389,625.00		389,625.00	
280	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA	0.00	0.00	0.00	0.00	194,119.03	0.00	-945.00	0.00	0.00	0.00	0.00	193,174.03		193,174.03	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		510101	51010102	51010103	510103	51020101	51020102	51020103	51020104	51020106	51020107	51020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ECONOMIC SECTOR															
281	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	0.00	0.00	0.00	0.00	5,581,494.50	0.00	0.00	0.00	0.00	0.00	0.00	5,581,494.50		5,581,494.50	
282	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE.	0.00	0.00	0.00	0.00	5,282,607.24	0.00	-420.00	0.00	0.00	0.00	0.00	5,282,187.24		5,282,187.24	
283	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	0.00	1,269,561.81	28,712.68	0.00	0.00	0.00	0.00	0.00	1,232,273.69		1,232,273.68	
284	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	127,555.48	718,324.96	-14,348.14	0.00	0.00	0.00	0.00	831,732.30		831,732.30	
285	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	0.00	45,084,380.65	5,827,815.18	-51,278.90	0.00	2,766,473.04	0.00	0.00	53,628,389.55		53,628,389.55	
286	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	0.00	0.00	10,610.00	1,636,318.11	-4,615.83	0.00	0.00	0.00	0.00	1,642,305.88		1,642,305.08	
287	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	0.00	96,287,244.60	1,130,334.18	53,258.50	0.00	0.00	0.00	0.00	97,470,837.28		97,470,837.28	
288	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	0.00	2,557,280.00	1,891,838.92	599.52	0.00	0.00	0.00	0.00	3,648,866.44		3,648,866.44	
289	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	0.00	0.00	0.00	0.00	2,507,868.42	-1,473.14	0.00	0.00	0.00	0.00	2,506,195.28		2,506,195.28	
290	BIORESOURCE DEVELOPMENT CENTRE OSOGBOMOSO, OSUN STATE	0.00	0.00	0.00	0.00	34,587.25	496,811.62	-19,571.50	0.00	0.00	0.00	6,425.00	516,452.37		516,452.37	
291	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	0.00	0.00	100,000.00	798,402.64	38,120.58	0.00	0.00	0.00	0.00	936,523.22		936,523.22	
292	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	0.00	9,579,707.50	2,617,327.31	11,653.35	0.00	0.00	0.00	0.00	12,208,448.76		12,208,448.76	
293	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	0.00	0.00	0.00	343,686.40	620,908.95	-15,465.80	0.00	0.00	0.00	0.00	949,330.55		949,330.55	
294	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	0.00	0.00	0.00	0.00	13,907,444.12	325,327.01	561,385.00	0.00	0.00	0.00	0.00	14,798,756.13		14,798,756.13	
295	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	0.00	23,000,000.00	-497.18	-3,287.73	0.00	0.00	0.00	0.00	22,996,289.45		22,996,289.45	
296	AQUATIC BIORESOURCES TRAINING CENTRE TONARI TARABA STATE	0.00	0.00	0.00	0.00	261,988,681.19	6,322,575.78	480,141.68	0.00	0.00	0.00	0.00	268,788,412.56		268,788,412.56	
297	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	0.00	2,250,000.00	48,469.98	-1,172.56	0.00	0.00	0.00	0.00	2,297,237.42		2,297,237.42	
298	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	0.00	19,251,580.00	835,466.71	54,580.32	0.00	0.00	0.00	0.00	20,145,497.03		20,145,497.03	
299	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	4,250,000.00	712,797.03	-6,245.41	0.00	0.00	0.00	0.00	4,956,651.61		4,956,651.61	
300	BIORESOURCE DEVELOPMENT CENTRE BURI GOMBE STATE	0.00	0.00	0.00	0.00	0.01	7,596,752.29	-7,470.00	0.00	0.00	0.00	0.00	7,589,332.32		7,589,332.32	
301	BIORESOURCE DEVELOPMENT CENTRE DIKBOK, BORNO STATE	0.00	0.00	0.00	0.00	150,000.00	782,651.20	-1,892.81	0.00	0.00	0.00	0.00	930,939.19		930,939.19	
302	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	0.00	0.00	0.00	28,185,230.69	115,901.01	-5,524.80	0.00	0.00	0.00	0.00	28,295,607.10		28,295,607.10	
303	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	0.00	0.00	0.00	950,666.24	838,596.27	451,795.33	0.00	0.00	0.00	0.00	1,838,987.84		1,838,987.84	
304	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	0.00	0.00	0.00	899.30	1,578.28	-118.10	0.00	0.00	0.00	0.00	2,452.08		2,452.08	
305	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	0.00	10,580,650.25	1,609,937.46	-7,293.22	0.00	0.00	0.00	0.00	12,182,694.43		12,182,694.43	
306	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	0.00	186,302.88	5,140.19	0.00	0.00	0.00	0.00	191,155.07		191,155.07	
307	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	0.00	1,224,639.99	3,845,673.99	-7,374.56	0.00	0.00	0.00	0.00	4,062,939.42		4,062,939.42	
308	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	0.00	0.00	0.00	67,799.67	0.00	315.00	0.00	0.00	0.00	0.00	67,484.67		67,484.67	
309	BIORESOURCES DEVELOPMENT CENTE, UBOCO-UKU, DELTA STATE	0.00	0.00	0.00	0.00	2,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,250,000.00		2,250,000.00	
310	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	4,030,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,030,000.00		4,030,000.00	
311	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	4,519,000.00	0.00	-210.00	0.00	0.00	0.00	0.00	4,518,790.00		4,518,790.00	
312	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00		5,500,000.00	
313	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00		5,500,000.00	
314	TECHNOLOGY INCUBATION CENTRE, KATSINA	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00		5,500,000.00	
315	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	0.00	13,831,513.04	0.00	0.00	0.00	0.00	0.00	0.00	13,831,513.04		13,831,513.04	
316	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00		5,500,000.00	
317	TECHNOLOGY INCUBATION CENTRE, MAIDURI	0.00	0.00	0.00	0.00	1,716,470.47	0.00	0.00	0.00	0.00	0.00	0.00	1,716,470.47		1,716,470.47	
318	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
319	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
320	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	DMO CASH BALANCE: TSA SVB RECURRENT ACCOUNT	DMO CASH BALANCE: TSA SVB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310105	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ECONOMIC SECTOR															
321	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
322	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
323	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
324	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ASEGE	0.00	0.00	0.00	0.00	0.04	238,431.98	-694.75	0.00	0.00	0.00	0.00	237,827.27		237,827.27	
325	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	0.00	0.00	0.00	5,160,000.00	2,874,407.29	10,780.06	0.00	0.00	0.00	0.00	8,185,195.35		8,185,195.35	
326	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	0.00	36,345.00	280,853.51	11,945.01	0.00	0.00	0.00	0.00	329,143.52		329,143.52	
327	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	0.00	1,343,536.33	192,973.00	-7,350.00	2,871,242.71	0.00	0.00	12,180,000.00	16,056,892.37		16,056,892.37	
328	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	0.00	0.00	0.00	750.00	151,988.00	-5,710.04	0.00	0.00	0.00	0.00	147,028.00		147,028.00	
329	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	0.00	0.00	0.00	855,000.00	224,957.56	68,220.70	0.00	0.00	0.00	0.00	1,148,178.26		1,148,178.26	
330	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	0.00	0.00	0.00	3,500,000.00	131,993.46	-5,311.58	0.00	0.00	0.00	0.00	3,626,682.28		3,626,682.28	
331	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	0.00	791,631.97	0.00	-796.21	0.00	0.00	0.00	0.00	790,832.76		790,832.76	
332	TECHNOLOGY BUSINESS INCUBATOR CENTRE - DAMAU	0.00	0.00	0.00	0.00	3,620.45	212,487.47	0.00	0.00	0.00	0.00	0.00	216,107.92		216,107.92	
333	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	0.00	0.00	0.00	0.00	196,469.86	-522.55	0.00	0.00	0.00	0.00	197,681.31		197,681.31	
334	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	0.00	0.00	0.00	3,500,000.00	124,958.02	-3,254.15	0.00	0.00	0.00	0.00	3,621,704.87		3,621,704.87	
335	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	0.00	0.00	0.00	0.35	2,869,786.93	0.00	0.00	0.00	0.00	0.00	2,869,787.28		2,869,787.28	
336	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	0.00	0.00	0.00	0.00	125,478.68	0.00	0.00	0.00	0.00	0.00	125,478.68		125,478.68	
337	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	0.00	3,500,000.00	151,542.74	0.00	-7,042.11	0.00	0.00	0.00	3,644,500.63		3,644,500.63	
338	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	0.00	0.00	172,961.56	47,551.69	0.00	0.00	0.00	0.00	220,213.25		220,213.25	
339	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	0.00	0.00	190,829.58	-556.22	0.00	0.00	0.00	0.00	190,585.80		190,585.80	
340	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	0.00	0.00	0.00	3,500,000.00	99,108.92	-1,270.89	18,000.00	0.00	0.00	0.00	3,647,922.83		3,647,922.83	
341	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	0.00	0.00	235,916.54	-5,663.19	0.00	0.00	0.00	0.00	230,253.35		230,253.35	
342	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	0.00	0.00	103,378.16	-4,796.31	0.00	0.00	0.00	0.00	98,581.85		98,581.85	
343	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	0.00	0.00	0.31	179,688.22	5,563.31	0.00	0.00	0.00	0.00	185,252.84		185,252.84	
344	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	0.00	0.00	1,455,451.75	502.00	0.00	0.00	0.00	0.00	1,455,953.75		1,455,953.75	
345	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	527,789.10	1,309,656.52	250.00	0.00	553,557.52	0.00	0.00	1,991,243.10		1,991,243.10	
346	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	0.00	0.00	0.00	7,000,000.00	792,954.99	-4,761.93	0.00	0.00	0.00	0.00	7,788,193.06		7,788,193.06	
347	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, NOTRS, ILE IFE	0.00	0.00	0.00	0.00	4,567,082.55	3,217,296.89	-20,350.51	2,886,947.53	0.00	0.00	0.00	10,385,486.96		10,385,486.96	
348	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	0.00	123,160.00	0.00	-2,599.72	0.00	0.00	0.00	0.00	120,560.28		120,560.28	
349	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	0.00	0.00	0.00	138,598.25	3,158,253.70	165,084.68	0.00	0.00	0.00	0.00	3,464,116.63		3,464,116.63	
350	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	0.00	0.00	0.00	578.98	32,473,779.54	8,530.24	0.00	0.00	0.00	0.00	32,482,888.76		32,482,888.76	
351	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	0.00	0.00	0.00	367,330.69	10,556,217.54	81,764.27	0.00	0.00	0.00	0.00	10,979,320.90		15,979,320.90	
352	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	0.00	0.00	0.00	(63,841.1)	20,658,713.82	133,632.27	0.00	0.00	0.00	0.00	28,456,166.48		28,456,166.48	
353	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	0.00	2,490,343,589.33	2,284,779.80	99,714.35	0.00	0.00	0.00	0.00	2,492,728,084.13		2,492,728,084.13	
354	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	0.00	3,516,337,869.04	2,261,197.12	153,357.47	98,836.49	0.00	0.00	0.00	3,518,852,260.12		3,518,852,260.12	
355	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	0.00	232,902,352.08	804,875.83	1,661,752.72	1,194,473.63	0.00	0.00	0.00	236,152,035.13		236,152,035.13	
356	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	0.00	0.00	0.00	0.00	160,933,671.91	2,796,814.44	887,831.78	0.00	0.00	0.00	0.00	164,618,317.13		164,618,317.13	
357	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	0.00	23,745,485.31	3,622,158.78	974.85	-713,434.25	0.00	0.00	0.00	26,655,034.69		26,655,034.69	
358	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	0.00	0.00	0.00	0.00	958,985,729.18	7,552,345.58	14,748.77	4,536,238.90	0.00	0.00	0.00	963,489,066.85		963,489,066.85	
359	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	1,125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125,000.00		1,125,000.00	
360	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - WEST ZONAL OFFICE - KANO	0.00	0.00	0.00	0.00	1,108,446.50	0.00	0.00	0.00	0.00	0.00	0.00	1,108,446.50		1,108,446.50	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		510101	51010102	51010105	510105	51020101	51020102	51020103	51020104	51020106	51020107	51020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ECONOMIC SECTOR															
361	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - JIMETA, YOLA	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00		1,000,000.00	
362	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	0.00	0.00	0.00	0.00	10,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,100,000.00		10,100,000.00	
363	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	0.00	0.00	0.00	2,611,618.60	0.00	0.00	0.00	0.00	0.00	0.00	2,611,618.60		2,611,618.60	
364	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH EAST ZONAL - ENUGU	0.00	0.00	0.00	0.00	1,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100,000.00		1,100,000.00	
365	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	0.00	0.00	0.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000,000.00		11,000,000.00	
366	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-	0.00	0.00	0.00	0.00	126,528,900.00	2,527,127.86	55,705,833.55	-23,546,379.32	0.00	0.00	142,634,422.83	303,549,991.62		903,549,991.62	
367	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE -	0.00	0.00	0.00	0.00	6,271.03	1,265,377.43	1,886.26	0.00	0.00	0.00	0.00	1,273,534.72		1,273,534.72	
368	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE -	0.00	0.00	0.00	0.00	31,803,118.96	1,353,191.14	-23,130.00	0.00	0.00	0.00	0.00	33,132,548.84		33,132,548.84	
369	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	0.00	293,666,847.65	6,817,140.17	-524.25	156,972.74	0.00	0.00	1,575,749.81	302,216,192.22		902,216,192.22	
370	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	0.00	0.00	1,578.05	36,277.46	2,624.57	0.00	0.00	0.00	0.00	55,238.54		55,238.54	
371	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	0.00	0.00	0.00	91,177.75	364,253.55	-2,389.28	0.00	0.00	0.00	0.00	453,122.05		453,122.05	
372	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	0.00	4,331,848.56	143,320.35	-194.31	0.00	0.00	0.00	0.00	4,475,846.64		4,475,846.64	
373	EFFLUENT & POLLUTION MONITORING CENTRE,	0.00	0.00	0.00	0.00	1,314,718.56	52,658.29	-8,234.31	0.00	0.00	0.00	0.00	1,359,033.45		1,359,033.45	
374	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO	0.00	0.00	0.00	0.00	27,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	27,500,000.00		27,500,000.00	
375	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE,	0.00	0.00	0.00	0.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00		4,000,000.00	
376	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	36,996,491.77	747,375.25	462,562.68	910,339.31	0.00	0.00	0.00	37,116,729.22		37,116,729.22	
377	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	0.00	2,802,256.06	1,280,196.54	-19,010.81	0.00	0.00	0.00	0.00	4,042,982.61		4,042,982.61	
378	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE -	0.00	0.00	0.00	0.00	422,143,503.60	1,260,116.49	28,160.98	2,481,900.80	0.00	0.00	0.00	425,909,678.90		425,909,678.90	
379	TECHNOLOGY BUSINESS INCUBATOR CENTRE -	0.00	0.00	0.00	0.00	0.00	888,810.62	7,697.89	0.00	0.00	0.00	0.00	896,912.82		896,912.82	
380	TECHNOLOGY BUSINESS INCUBATOR CENTRE -	0.00	0.00	0.00	0.00	0.00	146,533.16	-4,656.42	10,000.00	0.00	0.00	0.00	151,876.74		151,876.74	
381	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	0.00	0.00	0.00	1,000,000.00	388,629.72	-9,225.15	0.00	0.00	0.00	0.00	1,199,404.57		1,199,404.57	
382	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE	0.00	0.00	0.00	0.00	4,809,217.25	921,553.49	-14,672.45	0.00	0.00	0.00	0.00	5,716,138.29		5,716,138.29	
383	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	0.00	0.00	0.00	11,288,968.43	425,518.30	-4,197.82	42,264.86	0.00	0.00	33,062,344.80	44,814,897.55		44,814,897.55	
384	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	0.00	3,552,908.18	0.00	18,937.72	0.00	0.00	0.00	0.00	3,661,745.90		3,567,745.90	
385	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT,	0.00	0.00	0.00	0.00	5,804,258.61	0.00	4,912.82	0.00	0.00	0.00	0.00	5,809,172.43		5,089,172.43	
386	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE, UNIVERSITY OF LAGOS.	0.00	0.00	0.00	0.00	10,601,200.00	0.00	10,572.92	0.00	0.00	0.00	0.00	10,611,772.92		10,611,772.92	
387	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	27,876,575.10	0.00	1,102,950.11	0.00	93,279,341.57	0.00	0.00	63,983,266.78		63,983,266.78	
388	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	5,562,136.96	0.00	797.40	0.00	0.00	0.00	0.00	5,561,399.56		5,561,399.56	
389	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	0.00	2,500,000.00	131,869.03	-3,442.95	0.00	0.00	0.00	0.00	2,630,426.98		2,630,426.98	
390	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	215,796,837.94	5,551,149.56	-12,979.28	1,555,586.92	91,848,907.92	0.00	0.00	315,138,685.16		315,138,685.16	
391	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA	0.00	0.00	0.00	0.00	33,207,774.74	0.00	-3,274.44	0.00	0.00	0.00	0.00	33,204,500.30		33,204,500.30	
392	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-	0.00	0.00	0.00	0.00	572,000.00	2,098,719.87	240.44	0.00	0.00	0.00	0.00	2,670,959.51		2,670,959.51	
393	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	0.00	1,350,000.00	129,108.74	-2,189.81	0.00	0.00	0.00	0.00	1,486,918.93		1,486,918.93	
394	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	0.00	0.00	0.00	42,991,780,694.91	7,177,386.71	-19,373.27	18,333,162,665.67	0.00	0.00	0.00	53,271,966,615.87		53,271,966,615.87	
395	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	0.00	2,685,225,405.21	32,082,338.41	9,624.19	163,909.59	0.00	0.00	0.00	2,725,481,275.79		2,725,481,275.79	
396	NIGERIAN RAILWAY CORPORATION	0.00	0.00	0.00	0.00	4,439,157,514.79	104,591,792.52	2,675,579,908.42	-281,882,887.14	0.00	0.00	0.00	6,337,476,416.59		6,337,476,416.59	
397	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	0.00	0.00	0.00	3,486,491,696.16	2,537,155.56	2,947,718.23	574,593,213.21	85,795,524.00	0.00	269,957,579.88	4,282,218,881.04		4,282,218,881.04	
398	MARITIME ACADEMY, ORON	0.00	0.00	0.00	0.00	260,371,429.23	88,984,556.84	2,427.35	213,575,980.45	2,387,311,706.57	0.00	0.00	2,969,166,499.55		2,969,166,499.55	
399	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	0.00	0.00	0.00	21,817,566.34	884,952.54	725,945.18	0.00	0.00	0.00	0.00	23,428,482.98		23,428,482.98	
400	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY,	0.00	0.00	0.00	0.00	2,251,300,254.75	5,945,789.35	18,752,918.47	347,127,720.57	0.00	0.00	53,670,370.86	2,680,509,952.00		2,680,509,952.00	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balance	Credit balance
		516101	51916102	51616103	516103	51620101	51620102	51620103	51620104	51620106	51620107	51620108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ECONOMIC SECTOR															
401	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	0.00	864,380,688.50	151,306,380.05	5,721,522.88	189,568,128.88	0.00	0.00	0.00	1,201,351,274.35		1,201,351,274.35	
402	ACCIDENT INVESTIGATION BUREAU	0.00	0.00	0.00	0.00	156,000,000.00	-43,202,915.55	27,659,396.55	1,086,677,320.73	0.00	0.00	0.00	1,227,044,082.14		1,227,044,082.14	
403	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	850,000,000.00	0.00	-27,720.00	0.00	0.00	0.00	0.00	849,972,280.00		849,972,280.00	
404	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	0.00	0.00	0.00	68,672,747,587.58	84,575,915.94	78,565,181.34	2,661,749,594.81	955,668.15	0.00	93,727,755.47	71,941,721,615.29		71,941,721,615.29	
405	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	0.00	2,608,412,571.76	2,170,715.23	10,650.35	0.00	2,468,680,215.51	0.00	357,907,781.04	5,428,676,357.55		5,428,676,357.55	
406	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	0.00	554,614,679.16	0.00	0.00	2,457,292,000.00	0.00	0.00	0.00	2,811,906,679.16		2,811,906,679.16	
407	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	0.00	0.00	0.00	138,245,562.25	264,803,313.00	21,314,990.77	82,376,474.37	0.00	0.00	0.00	485,940,440.37		485,940,440.37	
408	NATIONAL POWER TRAINING INSTITUTE	0.00	0.00	0.00	0.00	136,999,681.77	4,628,765.99	1,788.85	141,121,816.96	0.00	0.00	0.00	282,759,272.17		282,759,272.17	
409	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	0.00	184,640,757.52	13,614,588.48	1,187,913.84	2,387,253,269.98	0.00	0.00	0.00	2,426,718,531.82		2,426,718,531.82	
410	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	0.00	0.00	6,705,023,591.69	0.00	-185,110.00	66,162,653,574.30	0.00	0.00	0.00	72,867,514,755.99		72,867,514,755.99	
411	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00	0.00	6,679,558,631.55	0.00	-40,475.00	0.00	0.00	0.00	0.00	6,679,518,086.55		6,679,518,086.55	
412	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	1,992,617,080.47	10,221,484.48	5,410,184.38	1,897,200.00	0.00	0.00	702,865,232.32	2,708,112,016.77		2,708,112,016.77	
413	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	0.00	69,768,694.86	7,261,465.16	-23,309.86	0.00	0.00	0.00	0.00	76,827,120.38		76,827,120.38	
414	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	0.00	9,737,389,432.50	5,268,900.61	28,779,872.24	0.00	0.00	0.00	536,738,562.68	10,308,177,271.23		10,308,177,271.23	
415	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	0.00	3,417,891.95	605,057.04	65,286.13	78,398,163.85	0.00	0.00	0.00	82,487,328.77		82,487,328.77	
416	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	158,029,470.25	37,067.48	4,752,424.29	0.00	0.00	0.00	0.00	162,818,962.00		162,818,962.00	
417	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00	0.00	84,517,891.15	0.00	735.00	0.00	0.00	0.00	0.00	84,517,126.15		84,517,126.15	
418	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	0.00	0.00	0.00	82,193,497.10	2,232,568.95	980,953.64	0.00	0.00	0.00	0.00	85,419,929.73		85,419,929.73	
419	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00	18,959,520.70	518,504,431.90	8,895,457.47	933,364,141.43	0.00	0.00	0.00	1,479,714,551.50		1,479,714,551.50	
420	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	0.00	144,301.53	1,761.51	-946,181.18	1,470,648.15	0.00	0.00	0.00	2,160,890.37		2,160,890.37	
421	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	0.00	0.00	0.00	0.00	874,809,838.72	7,580,326.49	0.00	0.00	0.00	0.00	871,589,357.21		871,589,357.21	
422	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	0.00	135,215,767.15	2,758,516.95	-6,993.85	3,834,040,397.81	0.00	0.00	0.00	3,972,007,728.12		3,972,007,728.12	
423	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	0.00	0.00	0.00	89,471,000.00	20,821,958.23	3,230,110.42	55,510,902.30	0.00	0.00	0.00	168,534,188.55		168,534,188.55	
424	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	484,387,142.41	2,468,904.08	287,686.90	0.00	0.00	0.00	7,523,368,279.45	8,010,552,414.88		8,010,552,414.88	
425	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	0.00	6,332,768.83	11,657.18	1,378.33	30,890,273.25	0.00	0.00	0.00	46,236,058.77		46,236,058.77	
426	NIGERIAN GEOLOGICAL SURVEY AGENCY	0.00	0.00	0.00	0.00	451,213.81	2,118,639.32	-3,472.40	0.00	152,613.83	0.00	0.00	2,718,993.76		2,718,993.76	
427	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	0.00	0.00	2,874,307.24	130,005.54	-3,356,811.56	0.00	0.00	21,511,284.04	18,908,785.06		18,908,785.06	
428	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	0.00	68,982,871.90	1,252,521.88	-1,455.82	553,209.00	99,825,910.00	0.00	0.00	168,735,511.96		168,735,511.96	
429	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	0.00	0.00	0.00	58,117,901.50	1,813,656.90	-706.50	84,825,209.90	0.00	0.00	0.00	144,899,030.80		144,899,030.80	
430	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	0.00	47,044,687.17	5,837,562.12	258,677,673.50	0.00	0.00	0.00	0.00	289,559,922.79		289,559,922.79	
431	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	0.00	0.00	5,790,210.00	6,408,355.13	-7,635.99	0.00	0.00	0.00	0.00	11,777,969.14		11,777,969.14	
432	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	0.00	574,532.55	-283,759.00	-6,191.30	0.00	0.00	0.00	0.00	852,159.85		852,159.85	
433	AJAOKUTA STEEL COMPANY LIMITED	0.00	0.00	0.00	0.00	10,663,595.80	35.57	36,083,842.17	-33,309,487.66	0.00	0.00	0.00	22,178,385.88		22,178,385.88	
434	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	0.00	11,350,000.00	32,288.78	-40,500.21	10,884,888.50	0.00	0.00	0.00	22,327,854.49		22,327,854.49	
435	BUDGET AND NATIONAL PLANNING	0.00	0.00	0.00	0.00	528,673,386.26	1,165,883.32	168,964,630.12	25,333,369,343.84	93,723,599.76	0.00	0.00	25,877,896,839.24		25,877,896,839.24	
436	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	0.00	0.00	52,927,750.47	1,767,196.18	124,328.86	0.00	0.00	0.00	0.00	54,819,275.63		54,819,275.63	
437	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	0.00	62,949,189.22	18,254,881.25	-6,819.85	68,591,635.59	0.00	0.00	0.00	149,784,887.13		149,784,887.13	
438	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	0.00	4,824.48	92,933.26	-23,315.75	0.00	60,426,165.48	0.00	0.00	60,500,612.47		60,500,612.47	
439	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	488,210,000.00	0.00	3,171,132.71	184,664,860.29	0.00	0.00	0.00	674,045,993.00		674,045,993.00	
440	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	0.00	0.00	0.00	4,845.21	165.43	-27,114.26	0.00	0.00	0.00	0.00	-21,985.62			21,985.62

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	DAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	DAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310105	31020101	31020102	31020105	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	ECONOMIC SECTOR															
441	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	0.00	23,212,718.70	32,454,995.17	2,674,931.24	15,338,569.19	0.00	0.00	0.00	73,573,914.81		73,573,914.81	
442	FISCAL RESPONSIBILITY COMMISSION	0.00	0.00	0.00	0.00	147,338.28	2,554,729.71	111,854.29	0.00	0.00	0.00	9,648,392.93	12,462,215.23		12,462,215.23	
443	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	0.00	15,111,122,297.85	2,249,320.41	15,732,568.37	0.00	0.00	18,306,435,385.55	54,949,685,680.14	88,677,788,928.53		88,677,788,928.53	
444	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	0.00	180,691,128.98	14,934,668.34	368.17	-12,668,884.97	0.00	0.00	0.00	191,915,211.52		191,915,211.52	
445	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	0.00	4,649,838,596.12	1,832,123.97	4,426,935.61	13,515,020.78	0.00	0.00	0.00	4,669,266,677.80		4,669,266,677.80	
446	BENIN/ OWENA RBDA	0.00	0.00	0.00	0.00	3,282,291,886.42	1,078,084.52	282,825.42	38,683,262.96	0.00	0.00	0.00	3,322,336,061.32		3,322,336,061.32	
447	CHAD BASIN RBDA	0.00	0.00	0.00	0.00	812,644,814.83	1,367,744.18	3,796,318.56	0.00	0.00	0.00	0.00	818,808,877.57		818,808,877.57	
448	CROSS RIVER RBDA	0.00	0.00	0.00	0.00	3,878,686,953.11	1,131,465.96	167,202.53	2,547,676.56	0.00	0.00	1,298,685,129.54	5,183,686,567.58		5,183,686,567.58	
449	HADEJIA-JAMA'ARE RBDA	0.00	0.00	0.00	0.00	1,467,265,899.75	986,563.82	836,822.96	0.00	0.00	0.00	431,185,182.23	1,900,268,868.42		1,900,268,868.42	
450	LOWER BENUE RBDA	0.00	0.00	0.00	0.00	1,585,394,176.43	28,982,291.58	-14,265.25	0.00	0.00	0.00	0.00	1,595,462,196.76		1,595,462,196.76	
451	LOWER NIGER RBDA	0.00	0.00	0.00	0.00	1,951,859,245.95	2,752,574.66	496,833.96	0.00	128,794.82	0.00	0.00	1,955,131,587.93		1,955,131,587.93	
452	NIGER DELTA RBDA	0.00	0.00	0.00	0.00	558,843,317.50	1,079,325.69	1,923.51	425,991.49	0.00	0.00	0.00	560,346,844.68		560,346,844.68	
453	OGUN/ OSUN RBDA	0.00	0.00	0.00	0.00	1,278,371,358.45	1,159,848.74	3,670,842.91	16,214,988.42	0.00	0.00	181,184,412.85	1,354,632,332.37		1,354,632,332.37	
454	SOKOTO RIMA RBDA	0.00	0.00	0.00	0.00	1,092,255,111.91	1,265,825.68	453,906.51	0.00	0.00	0.00	0.00	1,093,912,844.10		1,093,912,844.10	
455	UPPER BENUE RBDA	0.00	0.00	0.00	0.00	885,235,806.90	18,945,564.88	359,808.93	90,359.67	-982,280.70	0.00	5,368.00	898,733,768.15		898,733,768.15	
456	UPPER NIGER RBDA	0.00	0.00	0.00	0.00	685,869,306.33	1,992,585.74	54,373.84	0.00	0.00	0.00	0.00	687,916,265.91		687,916,265.91	
457	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0.00	0.00	0.00	0.00	370,283,537.47	5,059,775.52	-823.75	0.00	0.00	260,080,690.80	0.00	635,342,457.24		635,342,457.24	
458	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	59,126,778.79	752,493.75	322,944.48	329,080.00	0.00	0.00	-32,575,806.90	27,947,174.03		27,947,174.03	
459	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	0.00	319,950,594.33	3,214,603.82	3,592,806.59	0.00	0.00	0.00	0.00	323,757,376.74		323,757,376.74	
	LAW & JUSTICE SECTOR															
460	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	0.00	0.00	3,288,785,246.55	1,848,942,597.24	7,481,936.53	0.00	0.00	0.00	0.00	5,145,209,880.32		5,145,209,880.32	
461	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	0.00	2,818,376.51	117,646.28	4,476,215.78	0.00	0.00	0.00	0.00	6,911,452.57		6,911,452.57	
462	COURT OF APPEAL	0.00	0.00	0.00	0.00	213,388,638.27	0.00	0.00	0.00	0.00	0.00	0.00	213,388,638.27		213,388,638.27	
463	FEDERAL HIGH COURT-LAGOS	0.00	0.00	0.00	0.00	425,297,435.35	0.00	0.00	0.00	0.00	0.00	0.00	425,297,435.35		425,297,435.35	
464	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	0.00	0.00	0.00	640,806,114.37	0.00	0.00	0.00	0.00	0.00	0.00	640,806,114.37		640,806,114.37	
465	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	34,833,824.35	0.00	0.00	59,027.00	0.00	0.00	0.00	34,933,851.35		34,933,851.35	
466	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	158,713.79	0.00	0.00	0.00	0.00	0.00	0.00	158,713.79		158,713.79	
467	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	0.00	150,651,465.93	0.00	0.00	0.00	0.00	0.00	0.00	150,651,465.93		150,651,465.93	
468	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	0.00	0.00	0.00	208,069.61	0.00	0.00	0.00	0.00	0.00	0.00	208,069.61		208,069.61	
469	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	0.00	53,385,878.75	0.00	0.00	0.00	0.00	0.00	0.00	53,385,878.75		53,385,878.75	
470	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	0.00	2,616,617,277.50	71,173,216.48	7,655,184.79	0.00	0.00	0.00	0.00	2,694,236,672.80		2,694,236,672.80	
471	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	42,113,804.98	873,694.98	425,845.75	0.00	0.00	0.00	0.00	43,411,345.61		43,411,345.61	
472	LEGAL AID COUNCIL	0.00	0.00	0.00	0.00	173,712.16	5,211,673.69	58,909.14	0.00	0.00	0.00	0.00	5,345,865.62		5,345,865.62	
473	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	0.00	11,271,168.10	8,556,887.12	2,672,787.98	2,394,458,764.92	0.00	0.00	0.00	2,417,959,587.92		2,417,959,587.92	
474	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	7,448,299.06	1,859,611.28	-56,733.44	-121,401,458.34	-15,151,365.75	0.00	0.00	-187,891,293.26			-187,891,293.26
475	NIGERIA HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	0.00	120,715,897.11	0.00	-68,505.06	0.00	68,459,855.23	0.00	0.00	289,118,447.46		289,118,447.46	
476	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	0.00	0.00	2,999,454.57	-4,037.28	0.00	0.00	0.00	0.00	2,885,517.01		2,885,517.01	
477	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	81,754,033.23	7,755,190.88	-2,303.57	-68,558,287.02	0.00	0.00	177,620,577.57	289,570,142.10		289,570,142.10	
479	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	15,353,206.00	14,747,539.44	-58,281.51	0.00	0.00	0.00	0.00	30,030,457.93		30,030,457.93	
480	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	51,892,733.21	96,781,187.18	-158,135.05	0.00	782,472.79	0.00	1,045,979,245.75	1,196,678,503.59		1,196,678,503.59	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTINGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		510101	51010102	51010103	510103	51020101	51020102	51020103	51020104	51020106	51020107	51020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	LAW & JUSTICE SECTOR															
481	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	0.00	283,661,333.87	141,241,973.01	20,156,680.71	0.00	0.00	0.00	0.00	445,059,988.19		445,059,988.19	
482	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	0.00	119,485,456.40	16,133,971.33	112,085,481.86	385,965.00	0.00	0.00	0.00	248,097,894.59		248,097,894.59	
	REGIONAL SECTOR															
483	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	0.00	0.00	92,570,675.00	0.00	0.00	0.00	0.00	0.00	0.00	92,570,675.00		92,570,675.00	
484	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	0.00	257,375,871.89	3,488,635.38	21,134,133.16	0.00	0.00	0.00	0.00	281,998,877.21		281,998,877.21	
	SOCIAL SECTOR															
485	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	1,214,365,851.86	4,956,113.61	13,082,743.95	0.00	0.00	0.00	14,071,827.52	1,246,996,537.14		1,246,996,537.14	
486	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	0.00	303,908.11	1,894,475.93	-78,208.40	321.98	0.00	0.00	0.00	2,120,595.63		2,120,595.63	
487	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	0.00	8,456,332.91	498,137,128.60	125,576,785.56	0.00	0.00	0.00	0.00	564,164,246.42		564,164,246.42	
488	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	0.00	13,720,787.60	627,994.43	662,342.86	0.00	643,151,992.73	0.00	0.00	658,178,516.62		658,178,516.62	
489	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	0.00	11,250,000.00	1,218,059.32	-26,656.10	1,068.48	0.00	0.00	0.00	12,451,262.62		12,451,262.62	
490	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	16,446.99	2,442,449.06	-19,268.88	0.00	0.00	0.00	0.00	2,439,627.17		2,439,627.17	
491	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	25,353,342.50	2,080,357.17	0.00	6,194,884.67	0.00	0.00	0.00	33,628,584.44		33,628,584.44	
492	NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	371,196,932.45	544,697.42	86,876.70	111,311.10	0.00	0.00	0.00	371,939,467.67		371,939,467.67	
493	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	0.00	18,987,085,242.20	16,107,933.68	108,354,520.59	0.00	407,841.33	0.00	408,222,981.12	19,512,688,425.38		19,512,688,425.38	
494	TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	257,691,587.65	0.00	0.00	0.00	46,398,568,049.44	46,656,668,637.09		46,656,668,637.09	
495	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	2,199,584,251.80	0.00	-543,160.00	0.00	0.00	0.00	0.00	2,199,041,091.80		2,199,041,091.80	
496	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	0.00	0.00	0.00	771.96	1,289,059.53	289,327.43	0.00	0.00	0.00	0.00	1,579,158.92		1,579,158.92	
497	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	0.00	9,748,724.59	-2,265,185.69	0.00	0.00	0.00	0.00	0.00	7,543,619.33		7,543,619.33	
498	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	0.00	0.00	0.00	68,693,617.40	969,652.45	-290,789.72	0.00	0.00	0.00	0.00	69,312,680.13		69,312,680.13	
499	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	0.00	0.00	0.00	48,471,406.80	1,468,667.06	2,275.00	0.00	0.00	0.00	0.00	49,908,351.86		49,908,351.86	
500	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	0.00	186,449,514.75	3,267,454.46	4,958.71	0.00	0.00	0.00	0.00	189,741,967.32		189,741,967.32	
501	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	0.00	187,332,979.80	15,325,321.42	88,328,671.50	0.00	0.00	0.00	0.00	214,966,978.72		214,966,978.72	
502	MASS LITERACY COUNCIL	0.00	0.00	0.00	0.00	9,993,338.40	28,916,455.81	73,138.20	0.00	21,808,769.25	0.00	0.00	59,821,681.75		59,821,681.75	
503	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	0.00	579,950,627.85	2,598,693.51	5,662.09	0.00	0.00	0.00	0.00	582,545,320.45		582,545,320.45	
504	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	0.00	13,184,845.50	369,917.48	50,247,756.85	0.00	6,647,178.72	0.00	0.00	70,449,781.68		70,449,781.68	
505	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	0.00	16,275,486.26	3,768,954.17	28,477.89	147,891,345.57	0.00	0.00	0.00	168,062,262.33		168,062,262.33	
506	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	6,720,818.25	2,783,577.91	800,670.00	81,395,807.74	0.00	0.00	0.00	99,700,965.88		99,700,965.88	
507	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	88,276.98	482,746.68	13,983.99	2,242,908.96	0.00	0.00	0.00	2,827,916.65		2,827,916.65	
508	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	0.00	50,625,352.93	1,948,959.03	-8,325.85	10,126,298.00	4,804,142.18	0.00	24,014,539.05	91,482,950.17		91,482,950.17	
509	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	0.00	236,595,822.76	5,647,544.12	5,738,587.87	-2,285,496,236.84	0.00	0.00	0.00	-1,955,515,131.37			-1,955,515,131.37
510	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	0.00	29,552,147.12	18,916,689.15	-153,473.92	11,833,266.84	349,205,167.68	0.00	0.00	408,553,787.03		408,553,787.03	
512	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	0.00	27,129,715.90	10,914,708.57	-164,310.99	1,857,841.52	420,137,958.57	0.00	0.00	460,869,450.27		460,869,450.27	
513	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	0.00	628,846.51	260,736.44	1,884,140.11	974,765.09	10,868,868.73	0.00	0.00	14,579,326.94		14,579,326.94	
514	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	331,753.52	3,228,538.82	0.00	0.00	36,892,972.18	0.00	0.00	40,451,264.52		40,451,264.52	
515	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	0.00	4,663,818.58	12,695.82	-24,602.55	495,758.19	32,973,758.31	0.00	15,000.00	38,134,984.35		38,134,984.35	
516	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	0.00	29,712,371.50	1,715,188.47	151,529.81	49,870,867.76	177,946,147.76	0.00	0.00	258,596,520.10		258,596,520.10	
517	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	0.00	29,679,881.41	1,865,128.49	556,649.97	-449,787,955.62	94,809,994.00	0.00	0.00	-332,153,641.35			-332,153,641.35

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
518	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	0.00	0.00	0.00	54,238,843.28	33,553,309.84	-386,475.69	14,037,460.70	131,286,472.39	0.00	0.00	270,732,255.64		270,732,255.64	
519	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	44,712,371.38	79,391,251.86	-271,370.45	41,564,196.89	187,895,426.46	0.00	0.00	190,104,482.97		198,104,482.97	
520	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	0.00	0.00	13,638.46	84,530.97	15,634,587.83	171,529,932.66	0.00	-134,806,713.72	53,455,850.25		53,455,850.25	
521	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	26,467,974.68	1,391,891.21	587,672.98	401,350,341.57	689,286,898.44	0.00	0.00	1,068,689,969.26		1,068,689,969.26	
522	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	0.00	330,481.69	5,126,335.26	15,621,929.21	460,781,680.87	-129,879,282.92	0.00	0.00	351,981,821.12		351,981,821.12	
523	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	0.00	719,855.50	388,580,697.64	-162,815.38	-2,276,191.56	185,341,883.00	0.00	0.00	570,143,539.18		570,143,539.18	
524	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	0.00	16,675,431.58	1,650,496.90	176,614.99	29,584,267.85	669,627,347.80	0.00	0.00	698,894,079.53		998,894,079.53	
525	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	0.00	631,286.39	333,176,113.40	0.00	2,087,775.00	133,785,496.00	0.00	0.00	470,490,682.79		470,490,682.79	
526	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	0.00	0.00	1,319,824.15	0.00	3,138,884.45	194,652,965.83	0.00	0.00	199,110,373.63		199,110,373.63	
527	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	0.00	123,775.00	1,193,113.49	948,323.08	0.00	0.00	0.00	0.00	2,265,151.57		2,265,151.57	
528	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	0.00	244,627.66	29,379,493.37	-167,916.57	52,350,594.85	79,145,647.63	0.00	0.00	152,912,185.52		152,912,185.52	
529	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	0.00	18,343,383.98	39,539,256.83	-307,053.94	533,273,542.55	134,459,493.85	0.00	0.00	496,474,624.20		496,474,624.20	
530	FEDERAL POLYTECHNIC BAU	0.00	0.00	0.00	0.00	1,716,773.48	1,582,187.33	23,999.75	20,580,373.42	229,335,486.94	0.00	0.00	253,829,996.58		253,829,996.58	
531	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	0.00	15,875,371.48	666,152.62	0.00	199,505.80	51,414,950.70	0.00	0.00	68,157,459.72		68,157,459.72	
532	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	0.00	17,122,371.58	8,681,128.91	5,888,718.17	9,350,585.80	0.00	0.00	0.00	38,549,154.18		38,549,154.18	
533	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	0.00	0.55	160,865.71	31,780.12	-196,663.99	0.00	0.00	0.00	-39,287.51			-39,287.51
534	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	0.00	10,000.00	11,149,850.80	46,580.61	72,835.80	0.00	-228,000.00	0.00	11,053,877.55		11,053,877.55	
535	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	0.00	6,219,149.45	13,695,163.74	29,034.45	-1,740,529.16	30,748,663.33	0.00	0.00	48,341,481.83		48,341,481.83	
536	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	0.00	51.83	783,906.23	-31,187.55	1,534,496.51	378,943,428.23	0.00	0.00	381,199,475.53		381,199,475.53	
537	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	0.00	72,771.80	235,195.87	-126,459.38	25,090,629.51	0.00	0.00	0.00	25,272,137.80		25,272,137.80	
538	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	0.00	673,601,903.58	2,467.07	365,255.31	37,332,354.44	0.00	0.00	0.00	711,301,981.28		711,301,981.28	
539	FEDERAL COLLEGE OF EDUCATION RICHI	0.00	0.00	0.00	0.00	1,623,649.31	1,044.91	750.57	542,950.33	306,282,581.82	0.00	0.00	308,571,376.74		308,571,376.74	
540	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	0.00	14,194,411.78	1,245,551.84	578,118.48	57,310,547.64	161,279,487.24	16,172,706.70	0.00	244,572,982.72		244,572,982.72	
541	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	0.00	9,752,377.76	-432.28	10,665.16	17,682,399.61	32,494,728.63	0.00	0.00	25,214,563.82		25,214,563.82	
542	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	0.00	8,129,287.60	60,152,789.40	190,046.18	62,039,742.52	89,782,549.70	0.00	0.00	220,294,934.90		228,294,934.90	
543	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	0.00	0.00	94,143,614.13	4,456.51	71,092,104.81	68,248,851.35	0.00	0.00	233,489,026.80		233,489,026.80	
544	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	0.00	5,637,719.32	-226,826,633.60	-7,146.44	564,980,231.85	151,151,625.31	0.00	0.00	435,285,798.44		435,285,798.44	
545	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	18,643,018.78	16,630,871.42	2,883,546.52	2,249,843.36	126,193,271.76	0.00	0.00	161,146,958.44		161,146,958.44	
546	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	0.00	172,372.53	1,271,839.41	34,663.72	19,365,660.12	189,670,166.56	0.00	22,187,969.00	414,901,671.76		414,901,671.76	
547	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	0.00	0.00	267.13	2,180.00	187,821.34	23,221,981.55	0.00	0.00	23,331,460.66		23,331,460.66	
548	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	0.00	21,995,170.00	2,598.78	68,599.51	415,350,687.17	0.00	0.00	-7,228,768.30	449,888,287.16		449,888,287.16	
549	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	0.00	7,155,480.19	23,778.01	114,029.26	2,470,370.12	2,054,039,193.85	0.00	0.00	2,063,848,899.24		2,063,848,899.24	
550	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	0.00	24,479,326.19	5,690,826.96	85,617.67	257,157,384.35	867,281,696.19	0.00	0.00	1,154,570,483.72		1,154,570,483.72	
551	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	0.00	498,189.21	41,229.56	25,080.92	121,563,580.53	322,920,331.30	0.00	0.00	345,049,331.97		345,049,331.97	
552	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	0.00	29,865,049.28	6.59	139,070.19	4,686,383.38	379,232,729.25	0.00	0.00	413,516,047.69		413,516,047.69	
554	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	0.00	858.01	0.00	-65,461.50	0.00	0.00	0.00	0.00	-65,624.85			-65,624.85
555	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	0.00	16,828,471.91	100.00	435,609.36	25,611,496.80	588,176,118.59	0.00	0.00	851,988,916.92		851,988,916.92	
556	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	0.00	8,606.90	118.41	-99,299.44	0.00	72,469,981.31	0.00	0.00	72,419,729.58		72,419,729.58	
557	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	0.00	32,947,744.59	0.00	-12,187.38	9,184,329.74	186,452,868.49	0.00	0.00	150,492,775.44		158,492,775.44	
558	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	0.00	12,168,543.98	3,467,531.13	994,418.76	192,663,626.37	-2,619,775,375.22	0.00	5,285,813,891.12	1,480,471,236.10		1,480,471,236.10	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTINGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balance	Credit balance
		316101	31910182	31910183	316105	31820101	31820102	31820103	31820104	31820106	31820107	31820108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
359	UNIVERSITY OF IBADAN	0.00	0.00	0.00	0.00	13,905,031.00	30,834,488.84	-554,497.93	649,958,652.11	0.00	0.00	1,393,554,764.75	2,084,578,838.51		2,084,578,838.51	
360	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	24,259,654.75	127,280,851.83	8,734,387.82	5,985,762,047.49	2,785,882,870.19	0.00	0.00	7,847,545,251.28		7,847,545,251.28	
361	UNIVERSITY OF NIGERIA, NNSUKKA	0.00	0.00	0.00	0.00	351,119,045.58	52,308.42	1,865,954.38	232,961,444.38	185,680,228.38	0.00	0.00	551,708,254.81		551,708,254.81	
362	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	43,919,045.59	4.08	384,547.51	1,466,887,426.49	2,547,215,859.89	0.00	19,055.08	1,117,388,887.59		1,117,388,887.59	
363	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	34,419,045.59	221,380,287.86	16,338.59	42,644,486.59	0.00	0.00	0.00	298,199,974.86		298,199,974.86	
364	UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	18,645,345.68	6,899,198.87	6,878,198.07	153,644,657.67	-1,084,273,490.86	0.00	0.00	-918,474,489.67			-918,474,489.67
365	UNIVERSITY OF JOS	0.00	0.00	0.00	0.00	52,959,956.64	2,385,512.40	538,485.04	488,078,851.03	2,291,640,591.83	0.00	0.00	2,834,118,705.28		2,834,118,705.28	
366	UNIVERSITY OF CALABAR	0.00	0.00	0.00	0.00	7,750.80	1,625,868.73	1,158,158.33	547,852.31	159,047,848.84	0.00	0.00	201,387,468.21		201,387,468.21	
367	UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	2,558,357.79	45,845,178.87	11,301,307.66	1,968,958,173.69	0.00	0.00	1,679,564,194.55	3,704,477,734.55		3,704,477,734.55	
368	UNIVERSITY OF ABUJA	0.00	0.00	0.00	0.00	48,826,227.26	259,968.93	347,875.59	83,649,222.42	2,242,446,251.85	0.00	0.00	2,365,699,566.77		2,365,699,566.77	
369	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	0.00	316,868,176.75	79,485,456.99	7,194,797.08	145,264,376.18	988,334,375.42	0.00	0.00	1,467,348,986.42		1,467,348,986.42	
370	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	0.00	37,419,045.59	8,151,557.99	141,019.76	-4,855,448,157.42	0.00	0.00	0.00	-4,796,534,733.17			-4,796,534,733.17
371	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	0.00	620,081.34	1,999.00	-167,151.72	504,498,179.03	0.00	0.00	0.00	505,304,819.62		505,304,819.62	
372	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	0.00	403,842,285.93	1,198,050,855.88	-945,671.84	220,456,598.25	455,088,699.51	0.00	0.00	2,872,548,295.57		2,872,548,295.57	
373	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	0.00	37,419,045.59	0.00	-186,581.79	597,598,347.87	1,400,149,255.28	0.00	0.00	1,834,819,978.46		1,834,819,978.46	
374	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	0.00	37,419,045.59	18,247,191.96	4,403,945.59	-179,179,867.89	0.00	0.00	0.00	-119,549,125.48			-119,549,125.48
375	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	0.00	24,919,045.59	169,175,165.30	0.00	30,282,180.51	1,179,579,147.59	0.00	0.00	1,334,469,998.77		1,334,469,998.77	
376	UNIVERSITY OF UYO	0.00	0.00	0.00	0.00	25,519,045.59	5,772,571.42	-945,647.42	89,009,644.94	949,784,287.57	0.00	0.00	1,069,430,317.76		1,069,430,317.76	
377	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	121,145.83	178,844.75	62,243.12	0.00	165,470,867.84	0.00	3,279,113,348.75	3,438,487,776.08		3,438,487,776.08	
378	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	16,000,000.00	85,350,597.86	-19,170.08	83,385,845.19	0.00	681,306,201.72	0.00	705,548,388.31		705,548,388.31	
379	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	0.00	88,641,615.18	617,368,565.50	-289,861.54	217,181,681.18	1,336,714,406.24	0.00	0.00	2,459,704,586.61		2,459,704,586.61	
380	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	0.00	134,419,045.59	591,648,415.94	918,859.54	166,245,390.87	666,313,611.36	0.00	0.00	1,148,695,884.33		1,148,695,884.33	
381	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	0.00	55,425,641.17	5,876,879.96	155,423.42	611,808.31	0.00	0.00	0.00	61,519,212.42		61,519,212.42	
382	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	0.00	27,619,045.59	476,518.77	-31,957.84	0.00	0.00	0.00	0.00	28,064,605.52		28,064,605.52	
383	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	0.00	203,888,681.18	6,320,515.70	-418,141.68	0.00	0.00	0.00	0.00	208,791,055.20		208,791,055.20	
384	NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	0.00	50,000.00	6,894,549.66	69,440.68	1,160,803.18	0.00	0.00	0.00	8,174,803.52		8,174,803.52	
385	FEDERAL UNIVERSITY OYE EKITI	0.00	0.00	0.00	0.00	304,935,382.68	197,570.45	-135,380.25	1,170,917,951.59	264,231,380.89	0.00	32,353,732.11	896,474,751.52		896,474,751.52	
386	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	0.00	100.00	394,156.96	75,118,475.65	-69,991,513.36	802,661,108.89	0.00	0.00	827,382,411.87		827,382,411.87	
387	FEDERAL UNIVERSITY OUTSE	0.00	0.00	0.00	0.00	26,619,045.31	11,181,580.80	-4,811.38	845,987,840.62	0.00	0.00	10,830,758.53	894,845,911.46		894,845,911.46	
388	FEDERAL UNIVERSITY NDUFU ALIKE IKWO	0.00	0.00	0.00	0.00	18,668,319.97	166,741,818.67	-169,479.67	892,439,377.35	-1,014,379,465.31	0.00	0.00	-96,439,318.99			-96,439,318.99
389	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	0.00	24,937,787.48	113,474,731.82	297,094.48	0.00	0.00	0.00	0.00	138,709,613.78		138,709,613.78	
390	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	0.00	206,369,068.68	1,394,409.81	5,101,133.03	47,486,475.89	0.00	0.00	0.00	260,289,958.79		260,289,958.79	
391	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	0.00	25,219,045.82	186,319.51	8,657.38	167,335,695.17	595,852,246.15	0.00	51,227,452.64	839,414,817.43		839,414,817.43	
392	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	0.00	147,359,149.58	64,181,212.42	0.00	5,549,739.82	0.00	0.00	9,278,965.16	226,598,894.72		226,598,894.72	
393	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	0.00	618,419,045.58	10,636,646.61	-18,581.21	14,904,184.11	284,239,248.19	0.00	11,631,213.51	949,803,047.93		949,803,047.93	
394	FEDERAL UNIVERSITY OF BIRNIN KEBBI	0.00	0.00	0.00	0.00	332,411,189.38	283,149,473.98	-46,782.55	44,479,730.29	967,256,588.61	0.00	0.00	1,627,778,774.52		1,627,778,774.52	
395	FEDERAL UNIVERSITY GASHUA	0.00	0.00	0.00	0.00	44,622,270.88	85,454,486.76	41,874,904.98	43,955,622.37	182,281,494.72	0.00	0.00	502,149,344.69		502,149,344.69	
396	FEDERAL UNIVERSITY GUSAU	0.00	0.00	0.00	0.00	23,182,141.52	834,908.31	-131,035.12	381,170,601.45	173,338,886.34	0.00	0.00	227,424,508.08		227,424,508.08	
397	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	0.00	179,546.35	344,808.75	-136,980.14	3,429,196.89	0.00	0.00	0.00	3,816,552.85		3,816,552.85	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	310101035	310105	31020101	31020102	31020105	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
599	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	0.00	0.00	25,189.54	14,696.81	0.00	0.00	284,121,383.63	0.00	0.00	284,161,101.98		284,161,101.98	
600	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	0.00	442,247,834.25	85,132,254.58	-468.45	2,895,008,787.44	775,636,180.13	0.00	0.00	4,298,106,814.82		4,298,106,814.82	
601	F.S.C. SOKOTO	0.00	0.00	0.00	0.00	1,297,487.05	972,686.75	35,631.79	3,088,258.68	0.00	0.00	0.00	4,994,814.12		4,994,814.12	
602	FGC AZARE	0.00	0.00	0.00	0.00	3,942.59	389,338.56	168,498.47	331,896.03	0.00	0.00	0.00	895,675.62		895,675.62	
603	FGC BUNI YADI	0.00	0.00	0.00	0.00	5,353,942.68	199,822.19	8,258.38	1,629,294.55	0.00	0.00	0.00	7,168,901.04		7,168,901.04	
604	FGC BIRIN YAURI	0.00	0.00	0.00	0.00	5,155.38	284,861.46	19,143.40	0.00	0.00	0.00	0.00	229,160.24		229,160.24	
605	FGC DAURA	0.00	0.00	0.00	0.00	615,575.88	467,211.84	12,554,541.29	325,682.29	0.00	0.00	0.00	13,968,410.41		13,968,410.41	
606	FGC GANYE	0.00	0.00	0.00	0.00	25,353,942.68	286,650.87	118,546.18	39,512.56	0.00	0.00	0.00	25,798,651.33		25,798,651.33	
608	FGC GARKI	0.00	0.00	0.00	0.00	17,353,942.68	1,186,785.58	1,537.29	6,437,127.69	0.00	0.00	0.00	24,896,342.47		24,896,342.47	
609	FGC IANKIN	0.00	0.00	0.00	0.00	2,906,728.98	12,417,429.51	78,199.46	9,758,265.69	0.00	0.00	0.00	25,144,623.87		25,144,623.87	
610	FGC IKET NISE	0.00	0.00	0.00	0.00	30,353,942.68	347,232.82	163,822.56	31,307.32	0.00	0.00	0.00	30,896,305.34		30,896,305.34	
611	FGC IKET VANDAKYA	0.00	0.00	0.00	0.00	25,208,969.08	364,694.94	31,916.48	153,868.59	0.00	0.00	0.00	25,749,549.92		25,749,549.92	
612	FGC IKOM	0.00	0.00	0.00	0.00	25,353,942.68	480,547.27	12,856.33	407,071.82	0.00	0.00	0.00	26,254,818.12		26,254,818.12	
613	FGC IKOT EKPENE	0.00	0.00	0.00	0.00	0.60	806,349.90	85.87	624,849.89	0.00	0.00	0.00	1,431,285.46		1,431,285.46	
614	FGC IKURIN	0.00	0.00	0.00	0.00	0.00	751,680.82	989.08	0.00	0.00	0.00	0.00	752,669.70		752,669.70	
615	FGC JOS	0.00	0.00	0.00	0.00	0.00	1,408,998.89	2,642.64	0.00	0.00	0.00	0.00	1,411,641.53		1,411,641.53	
616	FGC KADUNA	0.00	0.00	0.00	0.00	25,353,942.68	1,617,190.81	17,115.72	1,690,759.65	0.00	0.00	0.00	28,679,008.18		28,679,008.18	
617	FGC KANO	0.00	0.00	0.00	0.00	122,983.43	764,812.89	6,854.37	0.00	0.00	0.00	0.00	894,650.68		894,650.68	
618	FGC KEFFI	0.00	0.00	0.00	0.00	25,353,942.68	757,547.90	0.00	0.00	0.00	0.00	0.00	26,106,490.58		26,106,490.58	
619	FGC KIYAWA	0.00	0.00	0.00	0.00	200,000.01	270,878.21	19,835.48	2,150.12	0.00	0.00	0.00	441,863.74		441,863.74	
620	FGC KWALI	0.00	0.00	0.00	0.00	25,353,943.68	1,021,449.65	168,261.02	8,177,952.69	0.00	0.00	0.00	34,713,626.53		34,713,626.53	
621	FGC MAIDUGURI	0.00	0.00	0.00	0.00	11,442.68	4,854,122.81	91,238.91	595,581.30	0.00	0.00	0.00	5,552,357.72		5,552,357.72	
622	FGC MINJIBIR	0.00	0.00	0.00	0.00	25,353,942.68	369,584.86	1,368.11	211,010.83	0.00	0.00	0.00	25,935,904.79		25,935,904.79	
623	FGC MINNA	0.00	0.00	0.00	0.00	353,942.68	583,560.27	19,443.38	-25,100.82	0.00	0.00	0.00	931,845.52		931,845.52	
624	FGC ODIKOLOGUNA	0.00	0.00	0.00	0.00	2,964,748.43	229,679.17	178,862.24	50,838.73	0.00	0.00	0.00	2,586,268.57		2,586,268.57	
625	FGC ODOGBOLU	0.00	0.00	0.00	0.00	25,353,942.68	784,750.58	-13,183.08	0.00	0.00	0.00	0.00	26,105,332.58		26,105,332.58	
626	FGC OGBOMOSHMO	0.00	0.00	0.00	0.00	8,851,647.97	7,721,658.89	15,351.56	0.00	0.00	0.00	0.00	16,857,355.10		16,857,355.10	
627	FGC OGOJA	0.00	0.00	0.00	0.00	11,602,601.98	2,584,653.38	809,146.17	-171,684.69	0.00	0.00	0.00	14,744,716.84		14,744,716.84	
628	FGC OHAFIA	0.00	0.00	0.00	0.00	2,912,118.13	352,421.55	5,774.55	591,264.87	0.00	0.00	0.00	3,861,579.98		3,861,579.98	
629	FGC OKIGWE	0.00	0.00	0.00	0.00	38,153,943.68	2,692,299.65	-7,861.33	43,647,683.53	0.00	0.00	0.00	74,486,064.43		74,486,064.43	
630	FGC OKPOSI	0.00	0.00	0.00	0.00	10,353,624.06	344,351.32	0.00	18,755,437.12	0.00	0.00	0.00	22,893,413.94		22,893,413.94	
631	FGC ONITSHA	0.00	0.00	0.00	0.00	647,582.68	945,244.98	-485.71	781,683.10	0.00	0.00	0.00	2,294,955.79		2,294,955.79	
632	FGC PORT HARCOURT	0.00	0.00	0.00	0.00	21,841,118.62	982,113.75	218,103.00	2,212,185.35	0.00	0.00	0.00	25,235,854.71		25,235,854.71	
633	FGC POTISKUM	0.00	0.00	0.00	0.00	59,486.49	8,159,244.59	13,966.68	7,235,491.57	0.00	0.00	0.00	16,588,289.47		16,588,289.47	
634	FGC RUBOCHI	0.00	0.00	0.00	0.00	25,353,942.68	326,154.76	-8,540.38	0.00	0.00	0.00	0.00	25,471,557.00		25,471,557.00	
635	FGC SOKOTO	0.00	0.00	0.00	0.00	5,348,000.00	4,642,391.34	3,010.65	6,484,744.11	0.00	0.00	0.00	16,384,834.60		16,384,834.68	
636	FGC UGWOLAWO	0.00	0.00	0.00	0.00	25,353,942.68	574,171.34	4.32	1,065,312.37	0.00	0.00	0.00	26,993,432.03		26,993,432.03	
637	FGC WARRI	0.00	0.00	0.00	0.00	25,353,942.68	779,327.74	68,789.78	1,562,670.45	0.00	0.00	0.00	27,756,921.55		27,756,921.55	
638	FGC ZARIA	0.00	0.00	0.00	0.00	25,353,942.68	576,857.44	35,706.77	980,781.49	0.00	0.00	0.00	26,948,797.38		26,948,797.38	
639	FGC, BILLIRI	0.00	0.00	0.00	0.00	19,058,438.45	1,177,890.67	14,629,908.96	0.00	0.00	0.00	0.00	35,351,378.08		35,351,378.08	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	DAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	DAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310105	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
640	FGC, IDO-ANI	0.00	0.00	0.00	0.00	553,942.68	463,513.85	7,788.18	0.00	0.00	0.00	0.00	819,147.47		819,147.47	
641	FGC, IKOLE	0.00	0.00	0.00	0.00	19,604,749.10	421,171.84	58,967.58	97,083,434.10	0.00	0.00	0.00	116,968,353.74		116,968,353.74	
642	FGGC ABAJI	0.00	0.00	0.00	0.00	25,353,942.68	337,599.82	548,647.68	19,548,399.45	0.00	0.00	0.00	33,746,559.47		33,746,559.47	
643	FGGC ABULOMA	0.00	0.00	0.00	0.00	5,958,960.68	686,121.90	0.00	747,766.24	0.00	0.00	0.00	6,984,788.74		6,984,788.74	
644	FGGC AKURE	0.00	0.00	0.00	0.00	25,353,942.68	784,448.89	18,996.28	-203,829,085.79	0.00	0.00	0.00	-177,655,696.89			-177,655,696.89
645	FGGC ANKA	0.00	0.00	0.00	0.00	147,613.52	285,898.34	154,765.48	0.00	0.00	0.00	0.00	588,277.34		588,277.34	
646	FGGC BAJOGA	0.00	0.00	0.00	0.00	25,200,000.00	281,570.10	15,766,081.08	-580,971.75	0.00	0.00	0.00	41,778,028.85		41,778,028.85	
647	FGGC BAKORI	0.00	0.00	0.00	0.00	25,353,942.68	687,389.62	28,647,699.83	97,435.55	0.00	0.00	0.00	46,786,464.68		46,786,464.68	
648	FGGC BAUCHI	0.00	0.00	0.00	0.00	1,200,000.03	517,972.81	-9,343.53	423,264.35	0.00	0.00	0.00	2,131,893.66		2,131,893.66	
649	FGGC BENIN	0.00	0.00	0.00	0.00	124,542.68	619,810.28	152,014.35	1,486,511.35	0.00	0.00	0.00	2,382,878.51		2,382,878.51	
650	FGGC BIDA	0.00	0.00	0.00	0.00	801,243.62	1,339,879.47	185.65	191,116.13	0.00	0.00	0.00	2,082,424.88		2,082,424.88	
651	FGGC BWARI	0.00	0.00	0.00	0.00	37,353,942.68	14,189,682.40	68,005.88	9,326,388.80	0.00	0.00	0.00	54,858,069.48		54,858,069.48	
652	FGGC CALABAR	0.00	0.00	0.00	0.00	25,200,000.00	862,852.70	28,967.31	9,036,172.43	0.00	0.00	0.00	29,217,827.50		29,217,827.50	
653	FGGC EFON ALAYE	0.00	0.00	0.00	0.00	942.69	1,976.96	188,982.94	0.00	0.00	0.00	0.00	191,722.59		191,722.59	
654	FGGC EFON IMNRINGI	0.00	0.00	0.00	0.00	488,942.68	332,592.59	8,157.28	126,653.73	0.00	0.00	0.00	957,346.28		957,346.28	
655	FGGC ENUGU	0.00	0.00	0.00	0.00	85,051.04	1,989,000.85	334,430.00	185,500.87	0.00	0.00	0.00	2,511,927.87		2,511,927.87	
656	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	0.00	757,669.68	399,372.99	-18,710.60	264,897.24	0.00	0.00	0.00	1,411,869.63		1,411,869.63	
657	FGGC GBOKO	0.00	0.00	0.00	0.00	25,353,942.68	5,330,031.72	135,565.15	1,445,296.40	0.00	0.00	0.00	32,327,687.95		32,327,687.95	
658	FGGC GUSAU	0.00	0.00	0.00	0.00	32,829.16	383,681.83	150,062.96	334,248.86	0.00	0.00	0.00	927,824.81		927,824.81	
659	FGGC GWANDU	0.00	0.00	0.00	0.00	20,503,942.61	2,483,589.76	-5,219.57	1,284,932.27	0.00	0.00	0.00	24,229,665.13		24,229,665.13	
660	FGGC IBILLO	0.00	0.00	0.00	0.00	428,132.55	484,896.65	-10,481.82	2,596.48	0.00	0.00	0.00	825,194.66		825,194.66	
661	FGGC IBUSA	0.00	0.00	0.00	0.00	25,353,942.68	6,216,419.25	0.82	0.00	0.00	0.00	0.00	31,570,361.87		31,570,361.87	
662	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	0.00	1,861,842.68	447,618.81	-15,884.68	3,800.00	0.00	0.00	0.00	2,184,376.53		2,184,376.53	
663	FGGC ILORIN	0.00	0.00	0.00	0.00	25,199,943.68	796,840.57	16,512,763.67	0.00	0.00	0.00	0.00	41,968,737.84		41,968,737.84	
664	FGGC IPETUMODU	0.00	0.00	0.00	0.00	5,941.29	399,823.87	22,988.68	177,382.21	0.00	0.00	0.00	606,135.25		606,135.25	
665	FGGC JALINGO	0.00	0.00	0.00	0.00	7,315,956.68	650,685.99	218,183.89	2,646,695.80	0.00	0.00	0.00	11,023,131.38		11,023,131.38	
666	FGGC KABBA	0.00	0.00	0.00	0.00	25,353,942.68	2,080,351.17	0.00	6,184,884.67	0.00	0.00	0.00	33,619,184.44		33,619,184.44	
667	FGGC KAZAURE	0.00	0.00	0.00	0.00	11,498,302.53	322,638.69	5,979.58	3,448,440.80	0.00	0.00	0.00	15,267,372.71		15,267,372.71	
668	FGGC KEANA	0.00	0.00	0.00	0.00	25,353,835.68	480,938.43	12,981.58	-212,893.26	0.00	0.00	0.00	25,980,708.98		25,980,708.98	
669	FGGC LANGTANG	0.00	0.00	0.00	0.00	10,200,000.01	1,035,871.44	158,558.44	0.10	0.00	0.00	0.00	11,394,435.99		11,394,435.99	
670	FGGC LEJJA	0.00	0.00	0.00	0.00	25,200,942.68	582,484.87	338,387.34	7,687,552.26	0.00	0.00	0.00	33,809,576.87		33,809,576.87	
671	FGGC MONGUNO	0.00	0.00	0.00	0.00	200,000.00	1,748,896.78	1,886.79	0.00	0.00	0.00	0.00	1,949,983.57		1,949,983.57	
672	FGGC NEW BUSA	0.00	0.00	0.00	0.00	0.00	522,676.79	-9,986.70	0.00	0.00	0.00	0.00	513,723.09		513,723.09	
673	FGGC OMU-ARAN	0.00	0.00	0.00	0.00	834,469.62	428,761.70	48,142.13	0.00	0.00	0.00	0.00	1,311,373.45		1,311,373.45	
674	FGGC OWERRI	0.00	0.00	0.00	0.00	5,202,112.68	796,890.86	-18,486.58	1,405,227.80	0.00	0.00	0.00	7,385,916.13		7,385,916.13	
675	FGGC OYO	0.00	0.00	0.00	0.00	25,353,942.68	6,599,825.96	1,386.58	22,140,333.75	0.00	0.00	0.00	54,425,488.89		54,425,488.89	
676	FGGC SHAGAMU	0.00	0.00	0.00	0.00	28,852.28	665,841.83	54,914.65	2,134,000.00	0.00	0.00	0.00	2,875,697.88		2,875,697.88	
677	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	0.00	0.00	385,482.72	15,321.12	7,721,300.53	0.00	0.00	0.00	7,972,104.42		7,972,104.42	
678	FGGC UMUAHIA	0.00	0.00	0.00	0.00	25,353,948.68	1,618,541.72	112,788.63	19,524,299.75	0.00	0.00	0.00	46,609,569.88		46,609,569.88	
679	FGGC WUKARI	0.00	0.00	0.00	0.00	47,213,998.28	485,707.40	2,873.54	2,642,920.54	0.00	0.00	0.00	50,205,483.48		50,205,483.48	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		510101	51019102	51019103	510103	51020101	51020102	51020103	51020104	51020106	51020107	51020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
668	FGGC, YOLA	0.00	0.00	0.00	0.00	128,985.19	35,268,829.59	92,962.48	2,487,452.29	0.00	0.00	0.00	38,788,384.49		38,788,384.49	
669	FSTC AHOADA	0.00	0.00	0.00	0.00	25,353,942.68	325,779.88	-1,765.52	3,098,790.69	0.00	0.00	0.00	28,776,741.86		28,776,741.86	
670	FSTC AWKA	0.00	0.00	0.00	0.00	86,103,108.68	511,815.61	-2,611.38	580.54	0.00	0.00	0.00	86,692,813.85		86,692,813.85	
671	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	0.00	25,353,942.68	184,366.95	6,359.75	19,297,696.97	0.00	0.00	0.00	45,361,716.28		45,361,716.28	
672	FSTC MICHIKA	0.00	0.00	0.00	0.00	2,566,668.18	155,341.83	16,771.03	1,455,625.19	0.00	0.00	0.00	4,175,406.94		4,175,406.94	
673	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	0.00	31,214,258.19	235,218.86	-9,660.00	0.00	0.00	0.00	0.00	31,440,816.25		31,440,816.25	
674	FSTC USI-EKITI	0.00	0.00	0.00	0.00	11,723,041.56	290,240.84	48,508.75	25,212.18	0.00	0.00	0.00	12,086,995.36		12,086,995.36	
675	FTC IKARE	0.00	0.00	0.00	0.00	16,828,931.48	1,003,577.88	32,985.75	4,788,434.74	0.00	0.00	0.00	22,653,929.71		22,653,929.71	
676	FTC ILESA	0.00	0.00	0.00	0.00	0.60	574,180.55	-2,618.81	934,162.00	0.00	0.00	0.00	1,505,673.54		1,505,673.54	
677	FTC JALINGO	0.00	0.00	0.00	0.00	12,960,915.84	1,155,884.85	8,976.09	711,060.52	0.00	0.00	0.00	14,236,837.18		14,236,837.18	
678	FTC KAFANCHAN	0.00	0.00	0.00	0.00	25,353,942.68	317,248.96	-7,482.39	1,144,182.23	0.00	0.00	0.00	27,807,891.46		27,807,891.46	
679	FTC LASSA	0.00	0.00	0.00	0.00	373,941.58	512,981.88	88,712.17	0.00	0.00	0.00	0.00	975,591.75		975,591.75	
680	FTC OHANSO	0.00	0.00	0.00	0.00	3,822,261.95	589,292.44	-2,540.00	0.00	0.00	0.00	0.00	3,828,014.39		3,828,014.39	
681	FTC OROZO	0.00	0.00	0.00	0.00	25,353,942.68	682,517.24	43,292.48	15,545,984.68	0.00	0.00	0.00	41,547,136.84		41,547,136.84	
682	FTC OTOBI	0.00	0.00	0.00	0.00	3,853,942.68	353,829.91	53,337.42	7,497.37	0.00	0.00	0.00	4,867,717.38		4,867,717.38	
683	FTC OTUPKO	0.00	0.00	0.00	0.00	48,972.66	381,388.79	4,059.74	197,614.63	0.00	0.00	0.00	564,065.09		564,065.09	
684	FTC SHIRORO	0.00	0.00	0.00	0.00	32,353,942.68	750,212.51	37,998.61	3,896,490.59	0.00	0.00	0.00	37,848,538.91		37,848,538.91	
685	FTC UROMI	0.00	0.00	0.00	0.00	25,353,942.68	462,187.79	-15,152.81	5,953,147.71	0.00	0.00	0.00	31,754,125.75		31,754,125.75	
686		0.00	0.00	0.00	0.00	5,706,942.75	658,674.21	-2,612.18	0.00	0.00	0.00	0.00	6,452,944.38		6,452,944.38	
687	FTC YABA	0.00	0.00	0.00	0.00	25,353,942.68	1,327,697.19	338,719.00	18,988,950.38	0.00	0.00	0.00	45,809,310.00		45,809,310.00	
688	FTC ZURU	0.00	0.00	0.00	0.00	82,427.30	2,047,380.44	24,908.45	275,351.78	0.00	0.00	0.00	2,429,567.97		2,429,567.97	
689	KING'S COLLEGE	0.00	0.00	0.00	0.00	25,897,458.14	1,316,470.57	23,508,848.10	520.52	0.00	0.00	0.00	51,123,248.73		51,123,248.73	
690	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	0.00	18,208,908.01	2,186,356.99	323,495.01	464,180.32	0.00	0.00	0.00	21,294,852.24		21,294,852.24	
691	SULEIA ACADEMY	0.00	0.00	0.00	0.00	478.00	517,829.87	26,659.78	4,452,162.39	0.00	0.00	0.00	4,944,918.47		4,944,918.47	
692	FSTC DOMA	0.00	0.00	0.00	0.00	853,942.68	210,487.39	10,196,962.69	0.00	0.00	0.00	0.00	10,762,712.68		10,762,712.68	
693	FSTC OMU	0.00	0.00	0.00	0.00	8,764,933.22	182,624.56	10,391,576.27	26,868,167.11	0.00	0.00	0.00	46,128,601.16		46,128,601.16	
694	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	32,518,495.68	2,698.81	-6,274.65	0.00	0.00	0.00	0.00	32,514,871.97		32,514,871.97	
695	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	0.00	11,815,032.18	14,280,081.36	-245.52	15,519,489.15	0.00	0.00	0.00	41,595,257.18		41,595,257.18	
696	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	70.65	244,965,189.59	-348,028.68	0.00	0.00	0.00	0.00	244,620,417.05		244,620,417.05	
697	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	0.00	603,191,947.84	24,015,287.18	918,472,217.56	0.00	-97,318,949.82	0.00	0.00	1,455,160,502.96		1,455,160,502.96	
698	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	99,900,000.00	0.00	-9,135.00	0.00	0.00	0.00	0.00	99,890,865.00		99,890,865.00	
699	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT	0.00	0.00	0.00	0.00	647,762,111.58	8,255,696.44	300,524.67	0.00	1,291,975,087.45	0.00	0.00	1,987,237,220.35		1,987,237,220.35	
700	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	0.00	78,250.00	5,981,891.87	-7,453.50	0.00	0.00	0.00	0.00	6,052,688.37		6,052,688.37	
701	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	21,811,605.00	8,188,265.41	8,534.18	12,986,186.48	0.00	0.00	0.00	43,594,531.07		43,594,531.07	
702	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	0.00	1,200,000.00	282,517.16	8,985.88	565,934.87	0.00	0.00	0.00	1,956,946.23		1,956,946.23	
703	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	0.00	22,484.19	685,991.81	14,025.00	1,378,085.44	0.00	0.00	0.00	2,100,587.44		2,100,587.44	
704	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	0.00	0.00	73,000.00	580,191.94	-4,819.81	1,357,626.97	0.00	0.00	0.00	2,016,819.10		2,016,819.10	
705	COMMUNITY HEALTH PRACTITIONERS REGISTRATION	0.00	0.00	0.00	0.00	21,518,028.00	2,061,649.31	-978,156.13	0.00	0.00	0.00	0.00	32,546,833.48		98,546,833.48	
706	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	0.00	78,445,008.00	9,277,690.84	1,604,418.63	18,552,073.69	0.00	0.00	0.00	98,878,604.16		98,878,604.16	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	DAGF CASH BALANCE: TSA SVB RECURRENT ACCOUNT	DAGF CASH BALANCE: TSA SVB RECURRENT ACCOUNT	CONTINGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020105	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
719	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	0.00	20,000,000.00	27,942,735.83	81,387.94	2,712,589.00	0.00	0.00	0.00	50,736,719.97		50,736,719.97	
720	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	5,370.53	9,738,726.90	26,774.03	1,403,268,160.68	0.00	0.00	0.00	1,413,051,232.11		1,413,051,232.11	
721	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	22,316,465.66	31,480,521.36	448,909.94	0.00	0.00	0.00	0.00	54,845,730.00		54,845,730.00	
722	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	0.00	118,389.43	2,899,823.19	-1,281.74	0.00	0.00	0.00	0.00	3,017,929.87		3,017,929.87	
723	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	0.00	0.00	0.00	2,060.00	9,148.50	-2,049.00	0.00	0.00	0.00	0.00	9,159.50		9,159.50	
724	ENVIRONMENTAL HEALTH OFFICERS TUTORS- IBADAN	0.00	0.00	0.00	0.00	8,908,212.35	180,381.16	1,434,415.06	245,488.00	0.00	0.00	0.00	10,468,496.63		10,468,496.63	
725	NURSE TUTOR TRAINING - ENUGU	0.00	0.00	0.00	0.00	47,259.00	630,574.73	953.32	0.00	0.00	0.00	0.00	678,779.05		678,779.05	
726	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	0.00	0.00	1,093.51	-2,408.00	0.00	0.00	0.00	0.00	-1,314.49			-1,314.49
727	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	0.00	1,900,000.00	3,159,474.74	-1,344.56	0.00	0.00	0.00	0.00	4,158,010.18		4,158,010.18	
728	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	7,896,000.00	125,440.76	275,528.58	873,673.30	0.00	0.00	0.00	9,372,640.64		9,372,640.64	
729	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA (LANSKIN LAGOS	0.00	0.00	0.00	0.00	0.00	6,869,620.55	3,925,517.49	0.00	0.00	0.00	0.00	10,795,644.42		10,795,644.42	
730	NHETC, ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	417,914.76	0.00	0.00	0.00	0.00	417,914.76		417,914.76	
731	PHC TUTORS PROGRAMME, UCH-IBADAN	0.00	0.00	0.00	0.00	2,948,989.53	1,487,124.90	518,252.56	2,126,681.35	0.00	0.00	0.00	6,994,008.34		5,994,008.34	
732	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	0.00	0.00	0.00	0.00	5,000,000.00	-53.81	0.00	0.00	0.00	0.00	5,999,946.19		5,999,946.19	
733	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	0.00	9,922,569.00	2,555,641.97	455,158.75	86,594.60	0.00	0.00	0.00	13,019,777.32		13,019,777.32	
734	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	0.00	13,498,662.93	513,538,639.80	-74,130.00	16,105.61	0.00	0.00	287,802,846.57	914,783,124.11		914,783,124.11	
735	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	35,177,046.68	0.00	99,995,909.07	51,986,339.79	0.00	0.00	0.00	187,159,186.57		187,159,186.57	
736	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	299,146,534.20	1,325,652.10	-9,364.10	2,308,828,613.47	0.00	0.00	0.00	2,601,484,145.61		2,601,484,145.61	
737	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	0.00	506,535.09	904,899,895.48	234,895,106.94	23,911,640.67	0.00	0.00	0.00	1,164,173,938.22		1,164,173,938.22	
738	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	0.00	34,198,648.23	908,379,681.35	1,479,714.03	133,716,180.15	0.00	0.00	0.00	1,163,774,156.56		1,163,774,156.56	
739	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	116,509,211.15	313,541,790.45	952,165.35	26,481,793.58	0.00	0.00	0.00	456,884,960.57		456,884,960.57	
740	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	0.00	0.00	32,728,132.06	728,016,097.32	-338,462.01	-28,485,321.39	0.00	0.00	0.00	732,711,446.08		732,711,446.08	
741	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	80,496,731.47	262,576,387.39	9,602,548.56	-2,488,661.62	159,019,799.29	0.00	95,112,917.86	494,299,344.86		494,299,344.86	
742	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	0.00	208,255.13	9,543,615.86	-41,960.01	-28,297,877.64	0.00	0.00	0.00	-22,527,329.46			-22,527,329.46
743	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	128,282.11	626,287,397.16	11,178.47	41,255,589.00	0.00	0.00	0.00	667,682,364.74		667,682,364.74	
744	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	0.00	686,474,835.06	913,783,082.20	3,534,860.61	-474,894,383.49	0.00	0.00	0.00	1,188,827,954.32		1,188,827,954.32	
745	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL SOKOTO	0.00	0.00	0.00	0.00	76,216,999.09	3,687,881.93	893,296.11	59,464,585.98	0.00	0.00	0.00	140,245,863.11		148,245,863.11	
746	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	2,771.23	261,448,545.94	-324,421.28	75,817,975.52	0.00	0.00	0.00	336,933,871.49		336,933,871.49	
747	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	0.00	43,216,451.72	522,079,212.94	527,558.61	6,777,621.32	0.00	0.00	0.00	572,600,842.59		572,600,842.59	
748	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	0.00	2,963,128.17	148,519,380.55	21,143,952.28	-908,429,925.00	0.00	0.00	0.00	-735,302,485.00			-735,302,485.00
749	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	2,382,729.75	734,342.19	58,309.08	0.00	0.00	0.00	0.00	3,175,381.02		3,175,381.02	
750	FEDERAL SPECIALIST HOSPITAL, IKEJA	0.00	0.00	0.00	0.00	41,898,701.92	0.00	273,308.96	37,209,165.59	0.00	0.00	0.00	79,172,176.81		79,172,176.81	
751	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	0.00	97,698,429.48	736,929,580.22	-345,867.31	0.00	0.00	0.00	0.00	774,282,130.31		774,282,130.31	
752	FEDERAL STAFF HOSPITAL -ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	950.00	0.00	0.00	0.00	0.00	950.00		950.00	
753	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	15,300,000.00	124,755,945.22	-165,591.78	0.00	0.00	0.00	0.00	139,958,353.44		139,958,353.44	
754	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	892,352,906.87	0.00	0.00	0.00	0.00	892,352,906.87		892,352,906.87	
755	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	0.00	122,935.18	47,967,647.26	0.00	7,383,842.15	0.00	0.00	0.00	55,478,419.48		55,478,419.48	
756	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	0.00	244,027.06	28,379,493.37	-107,916.27	52,359,594.65	73,145,641.55	0.00	0.00	152,012,186.52		152,012,186.52	
757	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE SOKOTO	0.00	0.00	0.00	0.00	30,802,368.06	18,393,253.70	0.00	55,642,290.26	0.00	0.00	0.00	104,883,843.96		104,883,843.96	
758	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	0.00	13,413,516.08	287,682,041.84	-17,096.45	168,569,686.62	0.00	0.00	0.00	470,648,258.05		418,648,258.05	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTINGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
159	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	0.00	2,272,215.78	93,697,829.86	-84,693.80	14,690,770.64	0.00	0.00	0.00	109,296,121.28		109,296,121.28	
160	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	0.00	3,259,000.00	15,269.11	2,908,456.31	0.00	0.00	0.00	0.00	6,219,725.42		6,219,725.42	
161	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	0.00	74,821.32	41,255,972.28	-95,334.69	4,234,303.11	0.00	0.00	0.00	45,469,712.02		45,469,712.02	
162	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	0.00	2,649,272.48	187,233,465.76	1,429,628.44	-1,257,478.15	0.00	0.00	0.00	190,154,891.53		190,154,891.53	
163	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	0.00	125,619.39	11,199,311.93	680,693.84	70,178,938.52	0.00	0.00	0.00	82,213,965.69		82,213,965.69	
164	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	3,159,581.89	227,237,829.29	-161,585.76	6,591,865.31	0.00	0.00	5,545,255.87	244,322,557.71		244,322,557.71	
165	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	0.00	0.00	5,350,900.62	-41,883.76	0.00	0.00	0.00	0.00	5,350,916.86		5,350,916.86	
166	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	0.00	750,113.65	88,511,724.90	-44,954.65	7,965,525.00	0.00	0.00	0.00	97,182,408.90		97,182,408.90	
167	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	0.00	25,228,581.59	178,163,368.80	1,429,346.45	80,203,758.73	0.00	0.00	0.00	285,025,057.54		285,025,057.54	
168	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	0.00	19,554,765.15	75,241,551.93	-143,350.24	8,799,995.50	0.00	0.00	0.00	103,452,542.34		103,452,542.34	
169	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	0.00	362,471,035.48	785,482,513.91	3,548,496.53	14,570,303.53	0.00	0.00	0.00	1,145,982,352.39		1,145,982,352.39	
170	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	48,162,417.59	205,740,782.48	87,686.67	18,899,312.19	0.00	0.00	0.00	273,000,098.93		273,000,098.93	
171	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	0.00	2,343,656.79	1,569,548.58	272,487.15	2,868,318.06	0.00	0.00	0.00	6,453,314.43		6,453,314.43	
172	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	0.00	28,928,768.18	0.00	-51,870.00	0.00	0.00	0.00	5,063,275.82	23,940,173.82		23,940,173.82	
173	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	0.00	287,939,669.68	33,681,814.24	-27,575.85	7,175,275.83	0.00	0.00	0.00	328,290,764.90		328,290,764.90	
174	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	0.00	127,395.82	85,100,855.87	2,285,326.57	-312,114,338.79	0.00	0.00	0.00	-214,597,360.53			-214,597,360.53
175	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	0.00	34,477,165.68	91,343,792.95	8,855.29	1,249,518.91	0.00	0.00	46,913,898.85	173,992,132.17		173,992,132.17	
176	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	0.00	129,685.19	36,260,879.59	-97,662.40	2,491,452.26	0.00	0.00	0.00	38,788,304.49		38,788,304.49	
177	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	0.00	167,438,541.22	184,000,168.14	1,171,852.52	23,215,723.20	47,441.25	0.00	0.00	375,875,726.33		375,875,726.33	
178	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	0.00	-6,576,683.88	60,153,351.43	41,456.84	671,882,431.96	0.00	0.00	-652,480,781.67	73,019,735.78		73,019,735.78	
179	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	0.00	2,733.50	779,928.03	-229,417.71	0.00	0.00	0.00	0.00	553,243.82		553,243.82	
180	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	0.00	44,999.29	60,208,269.87	-63,615.84	2,824,848.06	0.00	0.00	0.00	63,014,453.51		63,014,453.51	
181	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	0.00	0.00	0.00	25,760.66	55,690,909.11	-88,671.51	9,673,892.68	0.00	0.00	0.00	65,701,987.24		65,701,987.24	
182	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	100,000.00	45,121.23	7,865.55	1,859,261.18	0.00	0.00	0.00	1,216,247.95		1,216,247.95	
183	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	0.00	23,690.10	21,189,385.11	2,964,851.45	-14,168,932.36	0.00	0.00	0.00	9,938,384.30		9,938,384.30	
184	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	0.00	94,549,643.68	5,613,301.83	-40,571.33	24,565,875.81	0.00	0.00	0.00	124,687,509.30		124,687,509.30	
185	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	0.00	55,661,782.27	67,757,798.87	142,794.21	11,766,897.08	0.00	0.00	0.00	135,352,272.43		135,352,272.43	
186	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	0.00	55,661,782.27	67,757,798.87	142,794.21	11,769,897.08	0.00	0.00	0.00	135,352,272.43		135,352,272.43	
187	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	0.00	23,138,762.48	1,594,559.81	76,476.49	335,304.06	0.00	0.00	0.00	25,056,662.78		25,056,662.78	
188	FEDERAL SCHOOL OF MEDICAL LABORATORY9 JOS	0.00	0.00	0.00	0.00	1,961,353.55	1,813,315.67	2,686.82	0.00	0.00	0.00	0.00	2,977,387.24		2,977,387.24	
189	ONCHO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	314,522.00	0.00	0.00	0.00	0.00	314,522.00		314,522.00	
190	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	0.00	24,257,564.67	20,111,854.77	133,621,896.03	0.00	0.00	0.00	0.00	177,991,415.67		177,991,415.67	
191	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	512,185.00	0.00	0.00	0.00	0.00	512,185.00		512,185.00	
192	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	0.00	0.00	0.00	11,173.26	378,901.00	0.00	0.00	0.00	390,174.26		390,174.26	
193	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	8,715.00	-3,950.00	0.00	0.00	0.00	4,865.00		4,865.00	
194	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	0.00	20,030.00	2,808.00	0.00	0.00	0.00	0.00	0.00	22,838.00		22,838.00	
195	PHS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	558,148.68	0.00	0.00	0.00	0.00	558,148.68		558,148.68	
196	PHS, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	558,148.68	0.00	0.00	0.00	0.00	558,148.68		558,148.68	
197	PHS, JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	558,148.68	0.00	0.00	0.00	0.00	558,148.68		558,148.68	
198	PHS, MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	3,148.68	0.00	0.00	0.00	0.00	3,148.68		3,148.68	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310105	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
799	PHS, DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	550,148.68	0.00	0.00	0.00	0.00	550,148.68		550,148.68	
800	PHS, KANO	0.00	0.00	0.00	0.00	0.00	0.00	205.19	0.00	0.00	0.00	0.00	205.19		205.19	
801	PHS, KASTINA	0.00	0.00	0.00	0.00	0.00	0.00	7,308.19	0.00	0.00	0.00	0.00	7,308.19		7,308.19	
802	PHS, DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	7,535.19	0.00	0.00	0.00	0.00	7,535.19		7,535.19	
803	PHS, ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	-555.81	0.00	0.00	0.00	0.00	-555.81			-555.81
804	PHS, SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	488.41	0.00	0.00	0.00	0.00	488.41		488.41	
805	PHS, IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	155,109.91	0.00	0.00	0.00	0.00	155,109.91		155,109.91	
806	PHS, ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	-199.81	0.00	0.00	0.00	0.00	-199.81			-199.81
807	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	0.00	0.00	0.00	143,480.19	0.00	0.00	0.00	0.00	143,480.19		143,480.19	
808	PHS, CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	987,290.80	0.00	0.00	0.00	0.00	987,290.80		987,290.80	
811	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO	0.00	0.00	0.00	0.00	0.00	0.00	1,606.19	0.00	0.00	0.00	0.00	1,606.19		1,606.19	
813	PHS, WARRI	0.00	0.00	0.00	0.00	0.00	0.00	120.19	0.00	0.00	0.00	0.00	120.19		120.19	
814	INSTITUTE OF CHILD HEALTH (UNIJOS) ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	252,572.50	0.00	0.00	0.00	0.00	252,572.50		252,572.50	
815	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	0.00	0.00	21,668,496.80	6,198,238.88	3,672,875.93	3,647,806.48	0.00	0.00	0.00	35,182,408.04		35,182,408.04	
816	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	0.00	765,044,651.33	9,977,359.63	2,055,451.92	15,964,045.96	215,163,580.09	0.00	0.00	976,516,787.92		976,516,787.92	
817	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	0.00	0.00	0.00	1,444,115.25	1,528,017.43	3,973,391.82	354,423.47	0.00	0.00	0.00	7,291,857.17		7,291,857.17	
818	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	0.00	28,180,080.80	37,443,996.17	-10,603.24	11,825,133.11	0.00	0.00	0.00	77,358,346.84		77,358,346.84	
819	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	0.48	0.00	183.75	0.00	0.00	0.00	0.00	184.15		184.15	
820	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	0.00	677,593.50	8,674,213.65	579,828.44	0.00	0.00	0.00	0.00	9,931,635.59		9,931,635.59	
821	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	0.00	81.91	0.00	588.00	0.00	0.00	0.00	0.00	670.91		670.91	
822	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	287.85	-7,427.85	835,331.56	0.00	0.00	0.00	828,191.56		828,191.56	
823	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	0.00	10,483,000.00	0.00	0.00	3,524,873.56	0.00	0.00	0.00	14,007,873.56		14,007,873.56	
824	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	225,769,629.10	17,171,515.22	-12,392.27	231,049.89	0.00	0.00	0.00	243,159,291.94		243,159,291.94	
825	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	0.00	116,471.72	1,517,488.57	17,856.50	0.00	0.00	0.00	0.00	1,645,816.79		1,645,816.79	
826	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	0.00	0.00	16,828,068.73	-95,300.68	0.00	0.00	0.00	0.00	15,993,768.05		15,993,768.05	
827	NATIONAL HOSPITAL	0.00	0.00	0.00	0.00	11,121,231.38	99,634,342.14	274,635,686.53	2,248,072.27	0.00	0.00	0.00	387,638,794.32		387,638,794.32	
828	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	0.00	1,380,551.76	7,338,000.00	14,764,009.81	659,807,018.15	0.00	98,181,715.40	0.00	781,292,479.45		781,292,479.45	
829	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	0.00	2,634,710.00	966,875.84	-3,100.84	23,070.00	36,156.00	0.00	0.00	3,658,517.50		3,658,517.50	
830	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	7,177,500.00	1,553,892.08	0.00	0.00	0.00	0.00	0.00	8,731,392.08		8,731,392.08	
831	OYO NATIONAL PARK	0.00	0.00	0.00	0.00	27,895.00	1,808,722.08	2,958.61	6,813,169.00	0.00	0.00	0.00	8,648,832.77		8,649,832.77	
832	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	0.00	4,592,500.00	983,066.13	22,691.12	554.00	0.00	0.00	0.00	5,598,913.01		5,598,913.01	
833	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	5,643,480.28	9,968,157.75	168,232.20	0.00	0.00	0.00	4,339.00	15,119,179.23		15,119,179.23	
834	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	0.00	7,447,550.00	1,448,868.55	-5,519.55	0.00	0.00	0.00	0.00	8,891,899.00		8,891,899.00	
835	KAMUKU NATIONAL PARK	0.00	0.00	0.00	0.00	497,446.83	593,159.44	11,938.19	18,026.29	0.00	0.00	0.00	1,120,684.66		1,120,684.66	
836	OKUMU NATIONAL PARK	0.00	0.00	0.00	0.00	3,510,450.00	527,063.71	-562.08	0.00	0.00	0.00	0.00	4,036,951.63		4,036,951.63	
837	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	0.00	13,044,593.54	1,338,012.12	-28,888.26	112,065.14	0.00	0.00	0.00	15,264,484.54		15,264,484.54	
838	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	0.00	2,347,379.97	2,268,182.28	-61,201.41	1,515,062.15	0.00	0.00	0.00	5,389,423.51		5,389,423.51	
839	FEDERAL COLLEGE OF FORESTRY JOS	0.00	0.00	0.00	0.00	237,342.83	1,775,008.47	36,157.91	413,181.05	0.00	0.00	0.00	2,462,290.32		2,462,290.32	
840	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	0.00	319,567,275.56	7,784,559.98	3,916,855.98	1,913,784.19	45,740.00	719,624,752.46	0.00	1,186,854,968.16		1,186,854,968.16	

NOTE 26:
BANK BALANCE - Contd.

S/N	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
		310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
	SOCIAL SECTOR															
841	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	0.00	11,544,342.00	1,720,167.26	-29,466.67	1,064,332.57	0.00	0.00	0.00	14,299,385.16		14,299,385.16	
842	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	0.00	0.00	3,271,508.45	84,603.42	9,187.72	76,813,650.96	0.00	0.00	0.00	80,178,950.55		80,178,950.55	
843	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	2,664,467.96	80,865,794.30	-56,811.45	51,567,985.87	0.00	0.00	0.00	135,041,436.68		135,041,436.68	
844	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	2,168,742.01	2,681,662.46	999,179.41	1,184,817.69	0.00	0.00	0.00	7,044,401.57		7,044,401.57	
845	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	0.00	37,941,036.99	505,631.94	2,293,594.67	33,000.00	0.00	0.00	-91,440,641.09	-50,667,377.49			-50,667,377.49
846	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	0.00	9,815.00	1,281.44	-29,259.66	0.00	67,538.17	0.00	0.00	49,374.95		49,374.95	
847	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	0.00	11,199,434.43	26,633,963.91	-23,363.19	0.00	0.00	0.00	0.00	37,810,035.15		37,810,035.15	
	GRAND-TOTAL	**-5,036,918,733,183.45**	**781,401,302,798.84**	**267,497,994,881.21**	**1,213,517,387.00**	**422,848,845,437.09**	**29,483,398,725.57**	**100,673,239,687.54**	**149,014,348,888.26**	**201,236,606,186.92**	**21,020,126,804.14**	**1,689,864,037,995.53**	**-1,372,706,315,111.44**	**-**	**1,122,270,889,475.32**	**-2,494,977,204,586.76**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**-5,036.96**	**781.40**	**267.50**	**1.21**	**422.85**	**29.48**	**100.67**	**149.01**	**201.24**	**21.02**	**1,689.86**	**-1,372.71**	**0.00**	**1,122.27**	**-2,494.98**

NOTE 26A:
CASH TRANSFER

S/N	MDA	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
		31040101	31040102	31040103	31040104	
		₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR					
1	NIPSS, KURU	0.00	-285,734,298.67	0.00	42,125,186.50	-243,609,112.17
2	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	1,355,002,592.54	0.00	1,355,002,592.54
3	GENERAL SERVICE	0.00	2,811,432,044.25	0.00	0.00	2,811,432,044.25
4	DEFENCE HEADQURTERS	0.00	0.00	576,651,795.99	0.00	576,651,795.99
5	NIGERIANACADEMY DEFENCE(NDA)	7,552,062,007.81	0.00	0.00	0.00	7,552,062,007.81
6	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	3,145,553,930.44	0.00	3,145,553,930.44
7	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	0.00	2,794,148,629.07	0.00	2,794,148,629.07
8	DEFENCE AGENCY INTELLIGENCE	0.00	0.00	11,528,906,181.17	0.00	11,528,906,181.17
9	DEFENCE MISSIONS	0.00	0.00	11,578,902,438.95	0.00	11,578,902,438.95
10	MILITARY PENSION BOARD	0.00	0.00	0.00	33,783,893,562.68	33,783,893,562.68
11	FOREIGN MISSION: ABIDJAN	0.00	17,179,083.47	328,816,341.66	0.00	345,995,425.13
12	FOREIGN MISSION: ACCRA	18,523,809.52	90,353,261.99	261,181,804.71	0.00	370,058,876.22
13	FOREIGN MISSION: ADDIS ABABA	0.00	129,322,484.89	378,887,194.94	0.00	508,209,679.83
14	FOREIGN MISSION: ALGIERS	0.00	0.00	336,617,605.11	0.00	336,617,605.11
15	FOREIGN MISSION: ANKARA	0.00	0.00	120,587,831.94	0.00	120,587,831.94
16	FOREIGN MISSION: ATHENS	0.00	0.00	340,864,617.73	0.00	340,864,617.73
17	FOREIGN MISSION: ATLANTA	0.00	0.00	357,585,425.25	0.00	357,585,425.25
18	FOREIGN MISSION: BAMAKO	0.00	0.00	296,078,649.51	0.00	296,078,649.51
19	FOREIGN MISSION: BANGKOK	0.00	0.00	366,462,172.98	0.00	366,462,172.98
20	FOREIGN MISSION: BANGUI	0.00	0.00	251,777,809.76	0.00	251,777,809.76
21	FOREIGN MISSION: BANJUL	0.00	0.00	285,781,195.76	0.00	285,781,195.76
22	FOREIGN MISSION: BATA	0.00	0.00	284,397,406.02	0.00	284,397,406.02
23	FOREIGN MISSION: BEIJING	0.00	0.00	477,641,827.92	0.00	477,641,827.92
24	FOREIGN MISSION: BEIRUT	0.00	0.00	305,022,909.92	0.00	305,022,909.92
25	FOREIGN MISSION: BERLIN	0.00	0.00	757,220,894.28	0.00	757,220,894.28
26	FOREIGN MISSION: BERNE	0.00	0.00	402,413,919.78	0.00	402,413,919.78
27	FOREIGN MISSION: BISSAU	0.00	0.00	291,264,391.69	0.00	291,264,391.69
28	FOREIGN MISSION: BRASILIA	0.00	0.00	509,810,141.43	0.00	509,810,141.43
29	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	290,699,838.27	0.00	290,699,838.27
30	FOREIGN MISSION: BRUSSELS	0.00	0.00	506,753,800.47	0.00	506,753,800.47
31	FOREIGN MISSION: BUCHAREST	0.00	0.00	406,121,049.63	0.00	406,121,049.63
32	FOREIGN MISSION: BUDAPEST	0.00	0.00	600,291,515.91	0.00	600,291,515.91
33	FOREIGN MISSION: BUEA	0.00	0.00	289,854,481.57	0.00	289,854,481.57
34	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	408,923,209.32	0.00	408,923,209.32
35	FOREIGN MISSION: BUJUMBURA	0.00	0.00	286,838,697.80	0.00	286,838,697.80
36	FOREIGN MISSION: CANBERRA	11,503,593.86	0.00	364,327,815.23	0.00	375,831,409.09
37	FOREIGN MISSION: CARACAS	0.00	0.00	339,000,097.02	0.00	339,000,097.02
38	FOREIGN MISSION: CONAKRY	0.00	0.00	300,074,931.23	0.00	300,074,931.23
39	FOREIGN MISSION: COTONOU	0.00	0.00	252,798,560.52	0.00	252,798,560.52
40	FOREIGN MISSION: DAKAR	0.00	0.00	298,666,366.00	0.00	298,666,366.00
41	FOREIGN MISSION: DAMASCUS	0.00	0.00	277,911,460.27	0.00	277,911,460.27
42	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	340,402,049.73	0.00	340,402,049.73

NOTE 26A:
CASH TRANSFER - Contd.

S/N	MDA	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
		31040101	31040102	31040103	31040104	
		₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR					
43	FOREIGN MISSION: DOUALA	0.00	0.00	259,930,070.77	0.00	259,930,070.77
44	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	306,135,331.90	0.00	306,135,331.90
45	FOREIGN MISSION: DUBLIN	0.00	0.00	353,217,912.15	0.00	353,217,912.15
46	FOREIGN MISSION: FREETOWN	0.00	0.00	303,672,069.23	0.00	303,672,069.23
47	FOREIGN MISSION: GABORONE	0.00	0.00	312,887,174.17	0.00	312,887,174.17
48	FOREIGN MISSION: GENEVA	0.00	0.00	603,823,404.13	0.00	603,823,404.13
49	FOREIGN MISSION: HANOI	0.00	0.00	298,318,742.02	0.00	298,318,742.02
50	FOREIGN MISSION: HARARE	0.00	0.00	341,347,008.28	0.00	341,347,008.28
51	FOREIGN MISSION: HAVANA	0.00	0.00	311,949,310.77	0.00	311,949,310.77
52	FOREIGN MISSION: HONGKONG	0.00	0.00	376,096,971.02	0.00	376,096,971.02
53	FOREIGN MISSION: ISLAMABAD	0.00	0.00	266,521,076.02	0.00	266,521,076.02
54	FOREIGN MISSION: JAKARTA	0.00	0.00	327,450,421.17	0.00	327,450,421.17
55	FOREIGN MISSION: JEDDAH	8,536,116.36	0.00	634,031,489.90	0.00	642,567,606.26
56	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	332,637,013.40	0.00	332,637,013.40
57	FOREIGN MISSION: KAMPALA	0.00	0.00	285,728,601.75	0.00	285,728,601.75
58	FOREIGN MISSION: KHARTOUM	0.00	0.00	295,437,083.50	0.00	295,437,083.50
59	FOREIGN MISSION: KIEV	0.00	0.00	501,090,894.23	0.00	501,090,894.23
60	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	353,756,956.17	0.00	353,756,956.17
61	FOREIGN MISSION: KINGSTON	0.00	0.00	282,204,214.48	0.00	282,204,214.48
62	FOREIGN MISSION: KINSHASA	0.00	0.00	312,067,397.65	0.00	312,067,397.65
63	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	312,067,397.65	0.00	312,067,397.65
64	FOREIGN MISSION: KUWAIT	0.00	0.00	261,454,964.27	0.00	261,454,964.27
65	FOREIGN MISSION: LIBREVILLE	0.00	0.00	267,567,011.90	0.00	267,567,011.90
66	FOREIGN MISSION: LISBON	0.00	0.00	308,982,687.05	0.00	308,982,687.05
67	FOREIGN MISSION: LOME	0.00	0.00	305,093,741.87	0.00	305,093,741.87
68	FOREIGN MISSION: LONDON	0.00	0.00	275,257,536.02	0.00	275,257,536.02
69	FOREIGN MISSION: LUANDA	0.00	0.00	275,257,536.02	0.00	275,257,536.02
70	FOREIGN MISSION: LUSAKA	0.00	0.00	258,411,582.68	0.00	258,411,582.68
71	FOREIGN MISSION: MADRID	0.00	0.00	549,472,584.98	0.00	549,472,584.98
72	FOREIGN MISSION: MALABO	0.00	0.00	284,597,108.65	0.00	284,597,108.65
73	FOREIGN MISSION: MANILLA	0.00	0.00	256,200,870.27	0.00	256,200,870.27
74	FOREIGN MISSION: MAPUTO	0.00	0.00	285,376,860.40	0.00	285,376,860.40
75	FOREIGN MISSION: MEXICO CITY	0.00	0.00	311,935,792.48	0.00	311,935,792.48
76	FOREIGN MISSION: MNROVIA	0.00	0.00	293,297,615.67	0.00	293,297,615.67
77	FOREIGN MISSION: MOSCOW	0.00	0.00	473,853,905.90	0.00	473,853,905.90
78	FOREIGN MISSION: NAIROBI	0.00	0.00	378,666,257.48	0.00	378,666,257.48
79	FOREIGN MISSION: N'DJAMENA	0.00	0.00	349,798,805.93	0.00	349,798,805.93
80	FOREIGN MISSION: NEW DELHI	0.00	0.00	356,542,509.02	0.00	356,542,509.02
81	FOREIGN MISSION: NEW YORK (CG)	0.00	96,080,554.15	0.00	690,414,068.56	786,494,622.71
82	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	264,853,343.52	0.00	264,853,343.52
83	FOREIGN MISSION: OTTAWA	0.00	0.00	765,948,997.25	0.00	765,948,997.25
84	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	282,881,792.27	0.00	282,881,792.27

NOTE 26A:
CASH TRANSFER - Contd.

S/N	MDA	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
		31040101	31040102	31040103	31040104	
		N	N	N	N	N
	ADMINISTRATIVE SECTOR					
85	FOREIGN MISSION: PARIS	0.00	0.00	578,208,675.48	0.00	578,208,675.48
86	FOREIGN MISSION: PRETORIA	0.00	0.00	376,227,739.30	0.00	376,227,739.30
87	FOREIGN MISSION: PYONG YANG	0.00	0.00	298,758,981.52	0.00	298,758,981.52
88	FOREIGN MISSION: RABAT	0.00	0.00	353,419,855.48	0.00	353,419,855.48
89	FOREIGN MISSION: RIYADH	0.00	0.00	348,497,528.00	0.00	348,497,528.00
90	FOREIGN MISSION: ROME	0.00	0.00	481,390,000.88	0.00	481,390,000.88
91	FOREIGN MISSION: SAO TOME	0.00	0.00	341,167,009.70	0.00	341,167,009.70
92	FOREIGN MISSION: SEOUL	0.00	0.00	394,890,171.00	0.00	394,890,171.00
93	FOREIGN MISSION: SHANGHAI	0.00	0.00	379,886,714.56	0.00	379,886,714.56
94	FOREIGN MISSION: SINGAPORE	0.00	0.00	493,230,134.25	0.00	493,230,134.25
95	FOREIGN MISSION: STOCKHOLM	0.00	366,370,870.77	0.00	0.00	366,370,870.77
96	FOREIGN MISSION: TEHRAN	0.00	0.00	343,280,688.50	0.00	343,280,688.50
97	FOREIGN MISSION: TEL AVIV	0.00	0.00	389,138,769.32	0.00	389,138,769.32
98	FOREIGN MISSION: THE HAGUE	0.00	0.00	536,614,121.57	0.00	536,614,121.57
99	FOREIGN MISSION: TOKYO	0.00	0.00	570,119,213.78	0.00	570,119,213.78
100	FOREIGN MISSION: TRIPOLI	0.00	318,532,549.88	0.00	0.00	318,532,549.88
101	FOREIGN MISSION: TUNIS	0.00	0.00	356,850,864.48	0.00	356,850,864.48
102	FOREIGN MISSION: VIENNA	0.00	0.00	414,347,148.46	0.00	414,347,148.46
103	FOREIGN MISSION: WARSAW	0.00	-34,154,141.72	227,022,017.76	2,086,486.49	194,954,362.53
104	FOREIGN MISSION: WASHINGTON	0.00	0.00	1,012,897,529.07	0.00	1,012,897,529.07
105	FOREIGN MISSION: WINDHOEK	0.00	0.00	319,542,146.00	0.00	319,542,146.00
106	FOREIGN MISSION: YAOUNDE	0.00	34,087,288.74	290,899,924.02	0.00	324,987,212.76
107	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	313,164,067.00	0.00	313,164,067.00
108	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	376,625,686.92	0.00	376,625,686.92
109	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	281,025,472.02	0.00	281,025,472.02
110	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	58,068,775.98	0.00	58,068,775.98
111	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	444,792,956.92	0.00	444,792,956.92
112	FOREIGN MISSION VATICAN	0.00	0.00	309,712,803.97	0.00	309,712,803.97
113	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	394,761,198.62	0.00	394,761,198.62
114	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	60,043,367.10	0.00	60,043,367.10
115	FOREIGN MISSION DOHA, QATAR	-15,663,415.99	0.00	288,604,599.48	0.00	272,941,183.49
116	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	316,526,528.25	0.00	316,526,528.25
117	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	327,772,383.25	0.00	327,772,383.25
118	NIGERIAN TELEVISION AUTHORITY	0.00	-118,500,922.61	0.00	0.00	-118,500,922.61
119	FEDERAL RADIO CORPORATION OF NIGERIA	996,526.68	2,363,287.52	0.00	0.00	3,359,814.20
120	NEWS AGENCY OF NIGERIA	-3,939,349.10	0.00	0.00	0.00	-3,939,349.10
121	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	-5,062,500.00	-5,062,500.00
123	NATIONAL SECURITY ADVISER	0.00	0.00	9,057,184,240.19	0.00	9,057,184,240.19
124	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	37,287,570,093.61	0.00	37,287,570,093.61
125	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	158,293,600.00	0.00	0.00	158,293,600.00
126	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	-904,761.90	0.00	-904,761.90

NOTE 26A:
CASH TRANSFER - Contd.

S/N	MDA	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
		31040101	31040102	31040103	31040104	
		₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR					
127	NATIONAL PENSION COMMISSION	0.00	0.00	53,463,872,610.50	0.00	53,463,872,610.50
128	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	37,600,000.00	0.00	0.00	0.00	37,600,000.00
	ECONOMIC SECTOR					
129	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	5,465,640.94	5,465,640.94
130	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	2,000,000.00	2,000,000.00
131	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	57,123,363.75	0.00	57,123,363.75
132	STANDARD ORGANIZATION OF NIGERIA	0.00	29,644,338.10	0.00	0.00	29,644,338.10
133	NIGERIAN EXPORT PROMOTION COUNCIL	189,471,051.19	0.00	0.00	30,911,581.50	220,382,632.69
134	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	159,470,103.00	0.00	159,470,103.00
135	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	18,659,462.94	0.00	18,659,462.94
136	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	20,794,270.25	0.00	20,794,270.25
138	GENEVA LABOUR DESK OFFICE	0.00	0.00	39,666,666.68	0.00	39,666,666.68
139	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	125,000,000.00	0.00	125,000,000.00
140	ENERGY COMMISSION OF NIGERIA	37,800,000.00	0.00	0.00	0.00	37,800,000.00
141	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	3,691,930,913.90	0.00	0.00	0.00	3,691,930,913.90
142	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	350,000.00	0.00	1,422,730.78	0.00	1,772,730.78
143	NIGERIAN METEOROLOGICAL AGENCY	0.00	-397,167,500.00	0.00	0.00	-397,167,500.00
144	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	18,542,740,000.00	0.00	0.00	0.00	18,542,740,000.00
146	TRANSMISSION COMPANY OF NIGERIA	13,921,455,282.74	0.00	0.00	0.00	13,921,455,282.74
147	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	-158,842.50	-158,842.50
148	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	107,839,852.28	0.00	107,839,852.28
149	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	52,750,000.00	0.00	0.00	0.00	52,750,000.00
150	CENTRE FOR MANAGEMENT DEVELOPMENT	4,634,100.00	0.00	0.00	0.00	4,634,100.00
151	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	9,968,500.00	0.00	0.00	0.00	9,968,500.00
152	CROSS RIVER RBDA	0.00	30,698,215.00	0.00	0.00	30,698,215.00
	LAW & JUSTICE SECTOR					
153	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	40,199.74	0.00	40,199.74
154	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	187,070.09	23,193,450.21	23,380,520.30
156	COUNCIL OF LEGAL EDUCATION	648,391,813.72	0.00	0.00	20,135,289.23	668,527,102.95
	SOCIAL SECTOR					
157	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	249,966,676.85	0.00	0.00	0.00	249,966,676.85
158	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	210,000.00	210,000.00
159	NATIONAL TEACHERS INSTITUTE	0.00	0.00	97,278,610.24	0.00	97,278,610.24
160	FEDERAL POLYTECHNIC ADO-EKITI	0.00	695,000.00	0.00	0.00	695,000.00
161	FEDERAL POLYTECHNIC OFFA	0.00	125,000,000.00	0.00	0.00	125,000,000.00
162	FEDERAL POLYTECHNIC EDE	0.00	1,979,570.47	0.00	0.00	1,979,570.47
163	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	20,000,000.00	0.00	0.00	20,000,000.00
164	UNIVERSITY OF NIGERIA, NNSUKA	53,988,795.00	0.00	0.00	0.00	53,988,795.00
165	AHMADU BELLO UNIVERSITY, ZARIA	0.00	891,884,679.65	0.00	0.00	891,884,679.65

NOTE 26A:
CASH TRANSFER - Contd.

S/N	MDA	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
		31040101	31040102	31040103	31040104	
		₦	₦	₦	₦	₦
	SOCIAL SECTOR					
167	UNIVERSITY OF JOS	0.00	447,000.00	0.00	0.00	447,000.00
168	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	220,282,357.50	0.00	0.00	220,282,357.50
169	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	6,144,056,131.88	0.00	6,144,056,131.88
171	BAYERO UNIVERSITY, KANO	0.00	0.00	-237,854,850.00	0.00	-237,854,850.00
172	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	125,000,000.00	0.00	125,000,000.00
173	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	60,000.00	0.00	0.00	60,000.00
174	FEDERAL UNIVERSITY OYE-EKITI	0.00	12,899,291.15	0.00	0.00	12,899,291.15
175	FEDERAL UNIVERSITY KASHERE	0.00	137,039,739.01	0.00	0.00	137,039,739.01
176	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	10,611,730.92	0.00	10,611,730.92
177	FGC DAURA	0.00	0.00	0.00	1,250,800.00	1,250,800.00
178	FGGC EFON IMNRINGI	0.00	240,000.00	0.00	0.00	240,000.00
179	FGGC KEANA	0.00	0.00	0.00	380,000.00	380,000.00
180	FTC OHANSO	0.00	337,700.00	0.00	0.00	337,700.00
181	UNESCO PARIS	0.00	0.00	491,799,225.85	0.00	491,799,225.85
182	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	-12,930.66	-12,930.66
183	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	245,935,610.12	0.00	245,935,610.12
184	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	20,689,710.43	20,689,710.43
185	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	10,484,315.18	10,484,315.18
186	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	4,092,442.50	4,092,442.50
187	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	353,713,416.07	353,713,416.07
188	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	620,095.98	620,095.98
189	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	2,951,125.00	0.00	0.00	2,951,125.00
190	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	225,315,000.00	0.00	0.00	0.00	225,315,000.00
	GRAND-TOTAL	45,238,381,422.54	4,662,617,178.54	175,362,303,059.07	34,986,431,773.11	260,249,733,433.26
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**45.24**	**4.66**	**175.36**	**34.99**	**260.25**

NOTE 27:
RECEIVABLES

S/N	MDA	PERSONAL ADVANCES	PERSONAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
		310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR										
1	STATE HOUSE - HQTRS	48,895,765.00	0.00	0.00	0.00	0.00	0.00	48,895,765.00	0.00	48,895,765.00	
2	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	1,233,065,915.90	0.00	0.00	0.00	0.00	0.00	1,233,065,915.90	0.00	1,233,065,915.90	
3	NIPSS, KURU	54,390,000.00	0.00	0.00	675,000.00	0.00	0.00	55,065,000.00	0.00	55,065,000.00	
4	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,433,099.00	0.00	0.00	0.00	0.00	0.00	1,433,099.00	0.00	1,433,099.00	
5	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	77,723,113.00	0.00	0.00	0.00	77,723,113.00	0.00	77,723,113.00	
6	BUREAU OF PUBLIC PROCUREMENT (BPP)	58,500.00	0.00	0.00	0.00	0.00	0.00	58,500.00	0.00	58,500.00	
7	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	27,176,671.98	0.00	0.00	0.00	0.00	0.00	27,176,671.98	0.00	27,176,671.98	
8	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	70,000.00	0.00	0.00	0.00	0.00	0.00	70,000.00	0.00	70,000.00	
9	HOUSE OF REPRESENTATIVES	220,920,187.02	0.00	0.00	0.00	0.00	0.00	220,920,187.02	0.00	220,920,187.02	
10	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	463,141,892.86	54,500,300.00	0.00	0.00	517,642,192.86	0.00	517,642,192.86	
11	GENERAL SERVICE	0.00	0.00	72,142,500.00	24,047,500.00	0.00	0.00	96,190,000.00	0.00	96,190,000.00	
12	FEDERAL DEFENCE MINISTRY- MAIN MOD	1,708,500.00	0.00	0.00	0.00	0.00	0.00	1,708,500.00	0.00	1,708,500.00	
13	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	4,354,400.00	0.00	0.00	0.00	0.00	0.00	4,354,400.00	118,954.36	4,235,445.64	
14	FOREIGN MISSION: ACCRA	268,817.20	0.00	0.00	0.00	0.00	0.00	268,817.20	0.00	268,817.20	
15	FOREIGN MISSION: CANBERRA	0.00	0.00	2,267,002.68	0.00	0.00	0.00	2,267,002.68	0.00	2,267,002.68	
16	FEDERAL RADIO CORPORATION OF NIGERIA	4,683,126.97	0.00	86,154,618.57	10,438,233.14	402,532.79	0.00	101,678,511.47	0.00	101,678,511.47	
17	NEWS AGENCY OF NIGERIA	17,820.00	0.00	15,545,884.00	0.00	0.00	0.00	15,563,704.00	0.00	15,563,704.00	
18	VOICE OF NIGERIA	25,342,491.00	0.00	0.00	0.00	0.00	0.00	25,342,491.00	0.00	25,342,491.00	
19	NATIONAL FILM AND VEDIO CENSOR BOARD	124,376,069.16	0.00	0.00	0.00	0.00	0.00	124,376,069.16	0.00	124,376,069.16	
20	NIGERIAN TOURISM DEVELOPMENT CORPORATION	235,600.00	0.00	0.00	0.00	0.00	0.00	235,600.00	0.00	235,600.00	
21	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,631,633.68	-1,631,633.68	
22	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	
23	NIGERIAN PRISON SERVICE	55,000.00	0.00	0.00	0.00	0.00	17,286,983.29	17,341,983.29	0.00	17,341,983.29	
24	NIGERIA IMMIGRATION SERVICE	10,013,065.55	0.00	0.00	0.00	0.00	0.00	10,013,065.55	0.00	10,013,065.55	
25	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	43,589.85	0.00	0.00	0.00	0.00	3,225,000.00	3,268,589.85	0.00	3,268,589.85	
26	POLICE FORMATION & COMMAND HQTRS	230,000.00	0.00	0.00	0.00	0.00	23,786,238.20	24,016,238.20	311,331.28	23,704,906.92	
27	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	183,668,661.63	0.00	0.00	0.00	0.00	0.00	183,668,661.63	0.00	183,668,661.63	
28	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	2,070,800.00	0.00	0.00	0.00	0.00	0.00	2,070,800.00	0.00	2,070,800.00	
29	PUBLIC SERVICE INSTITUTE OF NIGERIA	27,417,435.00	0.00	0.00	0.00	0.00	0.00	27,417,435.00	0.00	27,417,435.00	
30	BUREAU OF PUBLIC SERVICE REFORMS	104,166,766.00	0.00	0.00	0.00	0.00	0.00	104,166,766.00	0.00	104,166,766.00	
31	AUDITOR GENERAL FOR THE FEDERATION	164,173,961.89	0.00	0.00	0.00	0.00	0.00	164,173,961.89	0.00	164,173,961.89	
32	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,781.33	-99,781.33	
33	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	573,242,863.00	0.00	0.00	0.00	573,242,863.00	0.00	573,242,863.00	
34	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	360,000.00	0.00	0.00	0.00	0.00	0.00	360,000.00	0.00	360,000.00	
35	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	298,921.40	-298,921.40	

NOTE 27:
RECEIVABLES - Contd.

S/N	MDA	PERSONAL ADVANCES	PERSONAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
		310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR										
36	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	298,921.40	-298,921.40	
37	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	119,023,076.14	0.00	0.00	0.00	119,023,076.14	0.00	119,023,076.14	
38	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	
39	NATIONAL MERIT AWARD	1,207,800.00	0.00	0.00	0.00	0.00	0.00	1,207,800.00	0.00	1,207,800.00	
40	FEDERAL ROAD SAFETY COMMISSION	347,460.64	0.00	0.00	0.00	0.00	0.00	347,460.64	0.00	347,460.64	
41	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	24,841,702.00	0.00	0.00	0.00	0.00	0.00	24,841,702.00	0.00	24,841,702.00	
42	NIGERIA CHRISTIAN PILGRIM COMMISSION	458,550.00	0.00	0.00	0.00	0.00	0.00	458,550.00	0.00	458,550.00	
43	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	138,400.00	0.00	0.00	0.00	0.00	0.00	138,400.00	0.00	138,400.00	
44	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	87,676,410.50	0.00	0.00	0.00	0.00	0.00	87,676,410.50	0.00	87,676,410.50	
	ECONOMIC SECTOR										
45	FEDERAL MINISTRY OF AGRICULTURE	169,109,573.75	0.00	0.00	0.00	0.00	0.00	169,109,573.75	219,586,759.78	-50,477,186.03	
46	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,070,700.00	0.00	0.00	0.00	0.00	0.00	1,070,700.00	0.00	1,070,700.00	
47	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	150,000.00	0.00	0.00	0.00	2,835,494.14	0.00	2,985,494.14	0.00	2,985,494.14	
48	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	9,010,690.00	0.00	0.00	0.00	0.00	0.00	9,010,690.00	0.00	9,010,690.00	
49	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	685,000.00	0.00	0.00	0.00	685,000.00	0.00	685,000.00	
50	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	469,500.00	0.00	0.00	0.00	0.00	0.00	469,500.00	0.00	469,500.00	
51	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	13,604,165.22	0.00	0.00	0.00	13,604,165.22	0.00	13,604,165.22	
52	FEDERAL COLLEGE OF AGRICULTURE - AKURE	2,223,274.00	0.00	0.00	0.00	0.00	0.00	2,223,274.00	0.00	2,223,274.00	
53	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00	
54	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	30,000.00	
55	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	42,610,570.00	0.00	0.00	0.00	42,610,570.00	0.00	42,610,570.00	
56	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	6,178,500.00	0.00	0.00	0.00	0.00	0.00	6,178,500.00	0.00	6,178,500.00	
57	FEDERAL MINISTRY OF FINANCE - HQTRS	229,660.00	0.00	0.00	0.00	0.00	0.00	229,660.00	0.00	229,660.00	
58	DEBT MANAGEMENT OFFICE	10,942,580.00	0.00	0.00	0.00	0.00	0.00	10,942,580.00	0.00	10,942,580.00	
59	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	152,841,540.90	0.00	0.00	0.00	0.00	0.00	152,841,540.90	1,101,233.34	151,740,307.56	
60	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	382,869.31	-382,869.31	
61	FPO OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283,365.40	-8,283,365.40	
62	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	549,888.40	-549,888.40	
63	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,740.36	-94,740.36	
64	TERTIARY EDUCATION TRUST FUND	0.00	0.00	640,800.00	0.00	194,753,348,041.45	0.00	194,753,988,841.45	0.00	194,753,988,841.45	
65	FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	35,376,772,868.04	0.00	35,376,772,868.04	0.00	35,376,772,868.04	
66	NIGERIA CUSTOMS SERVIVES	219,032,853.19	0.00	0.00	0.00	0.00	0.00	219,032,853.19	140,000.00	218,892,853.19	
67	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	34,782.42	0.00	0.00	0.00	0.00	0.00	34,782.42	0.00	34,782.42	
68	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,339,631,709.64	-1,339,631,709.64	

NOTE 27:
RECEIVABLES - Contd.

S/N	MDA	PERSONAL ADVANCES	PERSONAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
		310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR										
69	NIGERIAN EXPORT PROMOTION COUNCIL	449,000.00	0.00	0.00	0.00	0.00	0.00	449,000.00	41,156,720.94	-40,707,720.94	
70	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,443,977.44	-1,443,977.44	
71	CONSUMER PROTECTION COUNCIL	17,122,004.60	0.00	0.00	0.00	0.00	0.00	17,122,004.60	0.00	17,122,004.60	
72	SMEDAN - H/QTRS	0.00	0.00	692,122,073.00	0.00	0.00	0.00	692,122,073.00	0.00	692,122,073.00	
73	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	0.00	0.00	0.00	0.00	62,964,788.00	62,964,788.00	277,480.58	62,687,307.42	
74	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	6,411,547.00	200,000.00	0.00	0.00	6,611,547.00	0.00	6,611,547.00	
75	NATIONAL DIRECTORATE OF EMPLOYMENT	67,920,163.88	0.00	0.00	0.00	0.00	0.00	67,920,163.88	0.00	67,920,163.88	
76	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	523,956,266.47	0.00	0.00	0.00	523,956,266.47	0.00	523,956,266.47	
77	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	54,917,058.90	0.00	0.00	0.00	0.00	0.00	54,917,058.90	0.00	54,917,058.90	
78	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	
79	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	101,000.00	0.00	0.00	0.00	0.00	0.00	101,000.00	0.00	101,000.00	
80	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	31,786,285.00	0.00	0.00	6,088,285.00	0.00	0.00	37,874,570.00	0.00	37,874,570.00	
81	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	60,000.00	
82	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	15,817,150.00	0.00	0.00	0.00	0.00	0.00	15,817,150.00	0.00	15,817,150.00	
83	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE -	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	60,000.00	
84	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	97,050.00	0.00	0.00	0.00	0.00	0.00	97,050.00	0.00	97,050.00	
85	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	109,568,432.00	0.00	0.00	0.00	0.00	-200,000.00	109,368,432.00	98,913.63	109,269,518.37	
86	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	45,297,525.00	0.00	0.00	1,000,000.00	0.00	0.00	46,297,525.00	0.00	46,297,525.00	
87	NATIONAL INLAND WATERWAYS AUTHORITY	4,841,350.15	0.00	0.00	0.00	0.00	0.00	4,841,350.15	0.00	4,841,350.15	
88	NIGERIAN METEOROLOGICAL AGENCY	40,943,100.00	0.00	0.00	77,758,369.50	0.00	0.00	118,701,469.50	8,640,000.00	110,061,469.50	
89	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,300,970.00	-2,300,970.00	
90	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,795,713,000.00	0.00	0.00	0.00	866,839,000.00	0.00	2,662,552,000.00	0.00	2,662,552,000.00	
91	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	17,879,114.89	0.00	0.00	0.00	0.00	0.00	17,879,114.89	0.00	17,879,114.89	
92	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,350,000.00	-76,350,000.00	
93	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	290,667,078.71	0.00	0.00	0.00	290,667,078.71	279,038,211.23	11,628,867.48	
94	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	17,747,600.00	0.00	0.00	0.00	0.00	0.00	17,747,600.00	0.00	17,747,600.00	
95	FEDERAL ROAD MAINTENANCE AGENCY	18,307,005.00	0.00	0.00	0.00	0.00	0.00	18,307,005.00	0.00	18,307,005.00	
96	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	60,464,907.00	0.00	0.00	0.00	700,000.00	0.00	61,164,907.00	0.00	61,164,907.00	
97	PETROLEUM TRAINING INSTITUTE	10,680,402.00	0.00	0.00	0.00	0.00	0.00	10,680,402.00	0.00	10,680,402.00	
98	NIGERIA NUCLEAR REGULATORY AUTHORITY	232,433,059.79	0.00	0.00	7,792,101.00	0.00	0.00	240,225,160.79	0.00	240,225,160.79	
99	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	509,389,467.76	0.00	0.00	0.00	0.00	0.00	509,389,467.76	0.00	509,389,467.76	
100	NIGERIAN GEOLOGICAL SURVEY AGENCY	362,026,102.16	0.00	0.00	0.00	0.00	0.00	362,026,102.16	0.00	362,026,102.16	
101	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	793,250.00	0.00	0.00	0.00	0.00	0.00	793,250.00	0.00	793,250.00	
102	METALLURGICAL TRAINING INSTITUTE, ONITSHA	14,607,167.16	0.00	0.00	0.00	0.00	0.00	14,607,167.16	0.00	14,607,167.16	

NOTE 27:
RECEIVABLES - Contd.

S/N	MDA	PERSONAL ADVANCES	PERSONAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
		310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR										
103	NATIONAL IRON ORE MINING PROJECT - ITAKPE	455,000.00	0.00	0.00	0.00	0.00	0.00	455,000.00	0.00	455,000.00	
104	BUDGET AND NATIONAL PLANNING	341,902,580.50	0.00	0.00	0.00	0.00	0.00	341,902,580.50	0.00	341,902,580.50	
105	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	14,247,393.21	0.00	0.00	0.00	0.00	0.00	14,247,393.21	0.00	14,247,393.21	
106	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	2,000,000.00	0.00	3,950,170.00	0.00	0.00	5,950,170.00	0.00	5,950,170.00	
107	NATIONAL BUREAU OF STATISTICS	956,194,932.50	0.00	0.00	0.00	0.00	0.00	956,194,932.50	0.00	956,194,932.50	
108	FISCAL RESPONSILIBITY COMMISSION	0.00	0.00	0.00	0.00	1,206,800.01	0.00	1,206,800.01	0.00	1,206,800.01	
109	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	803,592,023.13	0.00	0.00	90,500.00	0.00	0.00	803,682,523.13	0.00	803,682,523.13	
110	ANAMBRA/ IMO RBDA	0.00	0.00	1,756,500.00	0.00	0.00	0.00	1,756,500.00	0.00	1,756,500.00	
111	LOWER NIGER RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,954.36	-118,954.36	
112	NIGER DELTA RBDA	210,000.00	0.00	0.00	0.00	0.00	0.00	210,000.00	0.00	210,000.00	
113	SOKOTO RIMA RBDA	2,659,700.00	0.00	0.00	0.00	0.00	0.00	2,659,700.00	0.00	2,659,700.00	
114	UPPER BENUE RBDA	0.00	0.00	11,489,745.00	0.00	0.00	0.00	11,489,745.00	0.00	11,489,745.00	
115	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	40,059,941.50	0.00	0.00	0.00	0.00	0.00	40,059,941.50	0.00	40,059,941.50	
116	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	
	LAW & JUSTICE SECTOR										
117	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	46,215,155.00	0.00	0.00	0.00	46,215,155.00	0.00	46,215,155.00	
118	COURT OF APPEAL	0.00	0.00	121,486,885.92	0.00	0.00	0.00	121,486,885.92	0.00	121,486,885.92	
119	FEDERAL HIGH COURT-LAGOS	0.00	0.00	1,216.00	0.00	0.00	0.00	1,216.00	0.00	1,216.00	
120	FEDERAL MINISTRY OF JUSTICE - HQTRS	3,945,000.00	0.00	0.00	0.00	0.00	0.00	3,945,000.00	696,916.55	3,248,083.45	
121	COUNCIL OF LEGAL EDUCATION	5,596,003.75	0.00	10,268,045.75	50,000.00	0.00	0.00	15,914,049.50	0.00	15,914,049.50	
123	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	9,951,210.00	1,690,000.00	0.00	0.00	11,641,210.00	407,291.11	11,233,918.89	
124	NIGERIAN COPYRIGHT COMMISSION	4,692,000.00	0.00	0.00	0.00	0.00	0.00	4,692,000.00	0.00	4,692,000.00	
125	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	16,701,900.00	0.00	0.00	0.00	0.00	0.00	16,701,900.00	0.00	16,701,900.00	
126	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	67,640.00	0.00	0.00	247,116,656.83	0.00	0.00	247,184,296.83	0.00	247,184,296.83	
	REGIONAL SECTOR										
127	FEDERAL MINISTRY OF NIGER DELTA HQTRS	108,818,219.00	0.00	0.00	0.00	0.00	1,367,310.00	110,185,529.00	422,200.00	109,763,329.00	
	SOCIAL SECTOR										
128	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	579,473,026.06	0.00	0.00	0.00	0.00	0.00	579,473,026.06	9,925,198.00	569,547,828.06	
129	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	15,050,550.00	0.00	0.00	15,050,550.00	0.00	15,050,550.00	
130	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,000.00	-137,000.00	

NOTE 27:
RECEIVABLES - Contd.

S/N	MDA	PERSONAL ADVANCES	PERSONAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
		310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR										
131	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	197,638,824.00	0.00	0.00	0.00	0.00	0.00	197,638,824.00	0.00	197,638,824.00	
132	NATIONAL CENTER FOR WOMEN DEVELOPMENT	258,399,920.86	0.00	0.00	0.00	0.00	0.00	258,399,920.86	0.00	258,399,920.86	
133	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,685,260,165.92	0.00	0.00	0.00	0.00	0.00	1,685,260,165.92	0.00	1,685,260,165.92	
134	NATIONAL LIBRARY OF NIGERIA	32,819,884.90	0.00	0.00	0.00	0.00	0.00	32,819,884.90	5,000.00	32,814,884.90	
135	MASS LITERACY COUNCIL	14,000.00	0.00	0.00	0.00	0.00	0.00	14,000.00	0.00	14,000.00	
136	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	0.00	0.00	33,910,235.00	33,910,235.00	0.00	33,910,235.00	
138	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	2,974,760.20	0.00	0.00	2,974,760.20	72,000.00	2,902,760.20	
139	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	138,790,270.14	0.00	0.00	0.00	0.00	0.00	138,790,270.14	0.00	138,790,270.14	
140	NATIONAL TEACHERS INSTITUTE	80,598,320.00	0.00	0.00	15,480,850.00	0.00	0.00	96,079,170.00	0.00	96,079,170.00	
141	FEDERAL POLYTECHNIC ADO-EKITI	1,146,608,192.83	0.00	74,602,811.75	21,755,005.00	0.00	0.00	1,242,966,009.58	0.00	1,242,966,009.58	
142	FEDERAL POLYTECHNIC BAUCHI	17,395,110.50	0.00	0.00	0.00	0.00	0.00	17,395,110.50	0.00	17,395,110.50	
143	FEDERAL POLYTECHNIC BIDA	800,000.00	0.00	107,058,495.00	11,440,000.00	0.00	0.00	119,298,495.00	0.00	119,298,495.00	
144	FEDERAL POLYTECHNIC IDAH	261,824.11	0.00	0.00	0.00	0.00	0.00	261,824.11	0.00	261,824.11	
146	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	553,000.00	0.00	0.00	553,000.00	0.00	553,000.00	
147	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	11,430,555.20	0.00	0.00	0.00	11,430,555.20	0.00	11,430,555.20	
148	FEDERAL POLYTECHNIC UWANA-AFIKPO	250,000.00	0.00	11,072,600.00	0.00	0.00	0.00	11,322,600.00	0.00	11,322,600.00	
149	FEDERAL POLYTECHNIC KADUNA	1,431,318.53	0.00	0.00	4,221,600.00	1,484,350.50	0.00	7,137,269.03	0.00	7,137,269.03	
150	FEDERAL POLYTECHNIC OFFA	1,009,213.50	0.00	0.00	0.00	0.00	0.00	1,009,213.50	0.00	1,009,213.50	
151	FEDERAL POLYTECHNIC AUCHI	6,807,029.00	0.00	89,511,550.00	0.00	0.00	0.00	96,318,579.00	0.00	96,318,579.00	
152	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	232,353,927.21	33,010,000.00	0.00	0.00	265,363,927.21	0.00	265,363,927.21	
153	FEDERAL POLYTECHNIC OKO	13,019,135.50	0.00	0.00	3,325,000.00	0.00	0.00	16,344,135.50	0.00	16,344,135.50	
154	FEDERAL POLYTECHNIC ILARO	7,703,460.00	0.00	16,900,470.00	0.00	0.00	0.00	24,603,930.00	2,213,150.50	22,390,779.50	
156	FEDERAL POLYTECHNIC BALI	900,000.00	0.00	2,635,000.00	823,390.00	0.00	0.00	4,358,390.00	0.00	4,358,390.00	
157	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	24,536,474.75	0.00	10,791,686.66	120,000.00	0.00	0.00	35,448,161.41	4,000.00	35,444,161.41	
158	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	7,921,210.00	0.00	0.00	7,921,210.00	0.00	7,921,210.00	
159	FEDERAL COLLEGE OF EDUCATION BICHI	1,733,579.58	0.00	0.00	0.00	0.00	0.00	1,733,579.58	0.00	1,733,579.58	
160	FEDERAL COLLEGE OF EDUCATION GUSAU	2,300,000.00	0.00	8,101,715.36	3,840,000.00	0.00	0.00	14,241,715.36	0.00	14,241,715.36	
161	FEDERAL COLLEGE OF EDUCATION KATSINA	2.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00	
162	FEDERAL COLLEGE OF EDUCATION OBUDU	3,801,764.92	0.00	50,844,966.00	200,000.00	0.00	0.00	54,846,730.92	0.00	54,846,730.92	
163	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	770,000.00	0.00	0.00	0.00	770,000.00	0.00	770,000.00	
164	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	
165	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	1,238,650.00	0.00	0.00	1,238,650.00	0.00	1,238,650.00	
167	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	909,100.00	0.00	0.00	0.00	909,100.00	0.00	909,100.00	
168	FEDERAL COLLEGE OF EDUCATION YOLA	21,495,857.00	0.00	0.00	0.00	0.00	0.00	21,495,857.00	0.00	21,495,857.00	

NOTE 27:
RECEIVABLES - Contd.

S/N	MDA	PERSONAL ADVANCES	PERSONAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
		310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR										
169	FEDERAL COLLEGE OF EDUCATION EHA AMUFU	0.00	0.00	0.00	552,000.00	0.00	0.00	552,000.00	0.00	552,000.00	
171	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	205.00	0.00	0.00	205.00	0.00	205.00	
172	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	202,732.78	0.00	0.00	202,732.78	0.00	202,732.78	
173	UNIVERSITY OF IBADAN	16,205,073.14	0.00	280,703,419.68	0.00	0.00	0.00	296,908,492.82	0.00	296,908,492.82	
174	UNIVERSITY OF LAGOS	648,819,270.70	0.00	0.00	0.00	0.00	0.00	648,819,270.70	0.00	648,819,270.70	
175	UNIVERSITY OF NIGERIA, NNSUKA	17,781,438.11	0.00	0.00	1,270,000.00	0.00	0.00	19,051,438.11	0.00	19,051,438.11	
176	OBAFEMI AWOLOWO UNIVERSITY	136,364.50	0.00	116,188,988.01	92,145,608.23	0.00	0.00	208,470,960.74	51,177,000.00	157,293,960.74	
177	UNIVERSITY OF BENIN	0.00	0.00	85,142,810.00	0.00	0.00	0.00	85,142,810.00	0.00	85,142,810.00	
178	UNIVERSITY OF JOS	0.00	0.00	7,298,862.00	50,524,527.61	0.00	241,665.86	58,065,055.47	0.00	58,065,055.47	
179	UNIVERSITY OF CALABAR	78,238,310.00	0.00	0.00	49,156,244.00	0.00	0.00	127,394,554.00	0.00	127,394,554.00	
180	UNIVERSITY OF ILORIN	14,757,800.20	0.00	317,390,782.02	2,778,000.00	0.00	0.00	334,926,582.22	0.00	334,926,582.22	
181	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	8,645,000.00	0.00	0.00	8,645,000.00	1,277,659.52	7,367,340.48	
182	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	156,805,430.00	6,978,529.21	0.00	0.00	163,783,959.21	0.00	163,783,959.21	
183	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	11,649,587.25	0.00	0.00	11,649,587.25	0.00	11,649,587.25	
184	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	16,738,711.19	0.00	83,331,115.54	0.00	0.00	0.00	100,069,826.73	0.00	100,069,826.73	
185	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599,700.00	599,700.00	
186	BAYERO UNIVERSITY, KANO	35,610,000.00	0.00	34,481,694.73	0.00	0.00	0.00	70,091,694.73	0.00	70,091,694.73	
187	USMAN DAN FODIO UNIVERSITY, SOKOTO	799,280.00	0.00	8,913,033.00	0.00	3,105,893.82	0.00	12,818,206.82	0.00	12,818,206.82	
188	NATIONAL MATHEMATICAL CENTRE, SHEDA	23,496,508.68	0.00	0.00	0.00	0.00	0.00	23,496,508.68	5,746,470.84	17,750,037.84	
189	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	20,664,061.38	0.00	0.00	0.00	0.00	0.00	20,664,061.38	0.00	20,664,061.38	
190	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	57,602,956.28	0.00	0.00	0.00	57,602,956.28	0.00	57,602,956.28	
191	FEDERAL UNIVERSITY OTUOKE	3,403,167.25	0.00	0.00	0.00	0.00	0.00	3,403,167.25	0.00	3,403,167.25	
192	FEDERAL UNIVERSITY DUTSE	91,200.00	0.00	0.00	0.00	0.00	0.00	91,200.00	0.00	91,200.00	
193	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	6,671,000.00	0.00	0.00	0.00	0.00	0.00	6,671,000.00	0.00	6,671,000.00	
194	FEDERAL UNIVERSITY LAFIA	88,676,119.53	0.00	0.00	0.00	0.00	0.00	88,676,119.53	0.00	88,676,119.53	
195	FEDERAL UNIVERSITY DUTSIN-MA	39,841,064.10	0.00	57,743,745.56	0.00	0.00	0.00	97,584,809.66	0.00	97,584,809.66	
196	FEDERAL UNIVERSITY WUKARI	3,299,550.00	0.00	0.00	0.00	0.00	0.00	3,299,550.00	7,034,678.16	-3,735,128.16	
197	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	4,614.71	0.00	0.00	0.00	4,614.71	0.00	4,614.71	
198	FEDERAL UNIVERSITYOF GASHUA	187,980.00	0.00	7,492,500.01	0.00	0.00	0.00	7,680,480.01	0.00	7,680,480.01	
199	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	5,729,045.00	1,490,000.00	0.00	1,938,640.92	9,157,685.92	0.00	9,157,685.92	
201	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	33,809,351.90	0.00	65,216,797.11	1,768,000.00	0.00	0.00	100,794,149.01	0.00	100,794,149.01	
202	FGC AZARE	14,327,000.00	0.00	0.00	0.00	0.00	0.00	14,327,000.00	0.00	14,327,000.00	
203	FGC IKET NISE	0.00	0.00	0.00	3,588,000.00	0.00	0.00	3,588,000.00	0.00	3,588,000.00	
204	FGC KWALI	0.00	0.00	0.00	403,000.00	0.00	0.00	403,000.00	0.00	403,000.00	
205	FGGC ANKA	1,708,639.81	0.00	0.00	0.00	0.00	0.00	1,708,639.81	0.00	1,708,639.81	

NOTE 27:
RECEIVABLES - Contd.

S/N	MDA	PERSONAL ADVANCES	PERSONAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
		310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR										
206	FGGC BAUCHI	142,720,000.00	0.00	0.00	0.00	0.00	0.00	142,720,000.00	0.00	142,720,000.00	
207	FGGC BENIN	105,070,010.00	0.00	0.00	0.00	0.00	0.00	105,070,010.00	0.00	105,070,010.00	
208	FGGC JALINGO	2,027,345.60	0.00	0.00	0.00	0.00	0.00	2,027,345.60	0.00	2,027,345.60	
209	FGGC KAZAURE	0.00	0.00	0.00	0.00	0.00	140,595.00	140,595.00	0.00	140,595.00	
210	FGGC LANGTANG	12,471,000.00	0.00	0.00	0.00	0.00	0.00	12,471,000.00	0.00	12,471,000.00	
211	FGGC SHAGAMU	824,030.00	0.00	0.00	0.00	0.00	0.00	824,030.00	0.00	824,030.00	
212	FSTC MICHIKA	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	
213	FTC LASSA	3,100,000.00	0.00	0.00	0.00	0.00	0.00	3,100,000.00	0.00	3,100,000.00	
214	FTC OHANSO	0.00	0.00	0.00	700,000.00	0.00	0.00	700,000.00	0.00	700,000.00	
215	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	313,000.00	0.00	0.00	0.00	0.00	0.00	313,000.00	0.00	313,000.00	
216	NATIONAL BOARD FOR TECHNICAL EDUCATION	556,458.48	0.00	373,524,268.45	0.00	0.00	0.00	374,080,726.93	0.00	374,080,726.93	
217	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	549,785,515.92	0.00	0.00	0.00	0.00	0.00	549,785,515.92	0.00	549,785,515.92	
218	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	3,430,245.26	0.00	0.00	0.00	3,430,245.26	0.00	3,430,245.26	
219	NURSE TUTOR PROGRAMME AKOKA LAGOS	353,796.05	0.00	0.00	0.00	0.00	0.00	353,796.05	0.00	353,796.05	
220	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	3,194,000.00	0.00	0.00	0.00	0.00	0.00	3,194,000.00	0.00	3,194,000.00	
221	UNIVERSITY COLLEGE HOSPITAL IBADAN	5,412,301.83	0.00	0.00	0.00	2,704,273.10	0.00	8,116,574.93	0.00	8,116,574.93	
222	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	3,070,582.18	0.00	0.00	0.00	3,070,582.18	0.00	3,070,582.18	
223	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	1,740,600.00	0.00	0.00	1,740,600.00	0.00	1,740,600.00	
224	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	2,907,600.00	0.00	2,847,700.00	0.00	0.00	0.00	5,755,300.00	0.00	5,755,300.00	
225	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,790,337.62	-26,790,337.62	
226	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	8,996,960.00	9,713,660.00	0.00	0.00	18,710,620.00	0.00	18,710,620.00	
227	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	23,165,710.90	0.00	23,165,710.90	0.00	23,165,710.90	
228	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	16,189,424.00	15,326,000.00	0.00	0.00	31,515,424.00	0.00	31,515,424.00	
229	UNIVERSITY OF UYO TEACHING HOSPITAL	600,000.00	0.00	17,345,460.00	59,198,170.00	0.00	0.00	77,143,630.00	0.00	77,143,630.00	
230	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	7,703,460.00	0.00	16,900,470.00	0.00	0.00	0.00	24,603,930.00	2,213,150.50	22,390,779.50	
231	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	720,000.00	0.00	0.00	210,000.00	0.00	0.00	930,000.00	0.00	930,000.00	
232	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	2,830,004.75	16,482.50	0.00	0.00	2,846,487.25	0.00	2,846,487.25	
233	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	460,000.00	0.00	0.00	0.00	0.00	0.00	460,000.00	0.00	460,000.00	
234	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	28,765,879.00	2,939,559.00	0.00	0.00	31,705,438.00	0.00	31,705,438.00	
235	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	16,034,790.00	3,525,200.00	0.00	0.00	19,559,990.00	0.00	19,559,990.00	
236	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	1,578,188.72	0.00	0.00	0.00	1,578,188.72	0.00	1,578,188.72	
237	FEDERAL MEDICAL CENTRE, MAKURDI	127,395,345.31	0.00	0.00	11,583,500.00	0.00	0.00	138,978,845.31	0.00	138,978,845.31	
238	FEDERAL MEDICAL CENTRE, NGURU YOBE	123,945,371.86	0.00	0.00	0.00	0.00	0.00	123,945,371.86	0.00	123,945,371.86	
239	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	15,059,480.00	0.00	0.00	0.00	0.00	0.00	15,059,480.00	0.00	15,059,480.00	
240	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	5,556,932.74	0.00	0.00	0.00	5,556,932.74	957,708.55	4,599,224.19	

NOTE 27:
RECEIVABLES - Contd.

S/N	MDA	PERSONAL ADVANCES	PERSONAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
		310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR										
241	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	545,833.75	2,969,000.00	0.00	0.00	3,514,833.75	0.00	3,514,833.75	
242	INTERCOUNTRY CENTRE FOR ORAL HEALTH	8,500,000.00	0.00	0.00	0.00	0.00	0.00	8,500,000.00	0.00	8,500,000.00	
243	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	100,026,472.00	0.00	0.00	0.00	0.00	0.00	100,026,472.00	0.00	100,026,472.00	
244	PHS, MAIDUGURI	555,000.00	0.00	0.00	0.00	0.00	0.00	555,000.00	0.00	555,000.00	
245	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	135,000.00	0.00	0.00	0.00	0.00	0.00	135,000.00	0.00	135,000.00	
246	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	6,496,585.00	0.00	0.00	260,000.00	0.00	0.00	6,756,585.00	0.00	6,756,585.00	
247	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	2,069,950.00	0.00	0.00	0.00	0.00	0.00	2,069,950.00	0.00	2,069,950.00	
248	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	2,376,966.30	0.00	0.00	0.00	0.00	0.00	2,376,966.30	0.00	2,376,966.30	
249	NATIONAL PARK HEADQUARTERS	160,000.00	0.00	0.00	0.00	0.00	0.00	160,000.00	0.00	160,000.00	
250	OYO NATIONAL PARK	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	
251	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	3,489,585.00	0.00	0.00	0.00	3,489,585.00	0.00	3,489,585.00	
252	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	10,174,844.16	0.00	0.00	0.00	0.00	0.00	10,174,844.16	0.00	10,174,844.16	
253	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	280,400.00	0.00	0.00	0.00	0.00	0.00	280,400.00	0.00	280,400.00	
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**15.18**	**0.00**	**5.58**	**0.90**	**231.03**	**0.14**	**252.84**	**2.09**	**250.75**	**0.00**

NOTE 28:
PREPAYMENT- GENERAL

S/N	MDA	PREPAYMENT-GENERAL
		310801
		₦
	ADMINISTRATIVE SECTOR	
1	STATE HOUSE - HQTRS	150,000,000.00
2	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	8,508,702,496.63
3	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	68,690,266.66
4	NIGERIA IMMIGRATION SERVICE	7,606,957.99
	ECONOMIC SECTOR	
5	FEDERAL INLAND REVENUE SERVICES	459,611,615.09
6	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	2,480,000.00
7	NIGERIAN ELECTRICITY REGULATORY COMMISSION	877,786,000.00
8	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	6,927,360.00
9	FISCAL RESPONSILIBITY COMMISSION	12,800,250.00
10	SOKOTO RIMA RBDA	11,343,402.29
	LAW & JUSTICE SECTOR	
11	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,000,000.00
12	NATIONAL HUMAN RIGHTS COMMISSION	22,724,649.66
	SOCIAL SECTOR	
13	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	415,228,946.23
14	TERTIARY EDUCATION TRUST FUND	1,046,477,690.38
15	FEDERAL POLYTECHNIC BIDA	146,185.00
16	FEDERAL COLLEGE OF EDUCATION YOLA	29,280,495.85
17	UNIVERSITY OF LAGOS	1,294,048.50
18	FGC BUNI-YADI	10,000,000.00
19	FGC IKET NISE	7,666,386.00
20	FGGC BENIN	21,199,500.00
21	FGGC, YOLA	1,562,500.00
22	FTC OROZO	34,114,675.00
23	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	7,500,000.00
24	UNIVERSITY OF UYO TEACHING HOSPITAL	1,425,320.62
25	FEDERAL MEDICAL CENTRE, KATSINA	8,722,222.00
26	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,562,500.00
27	FEDERAL MEDICAL CENTRE, NASARAWA STATE	492,000.00
28	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	31,200.46
29	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	157,500.00
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**11.72**

NOTE 29:
INVENTORIES

S/N	MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
		310501	310502	
		₦	₦	₦
	ADMINISTRATIVE SECTOR			
1	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	546,808,443.79	0.00	546,808,443.79
2	SENATE	740,691,174.10	0.00	740,691,174.10
3	HOUSE OF REPRESENTATIVES	797,237,345.00	0.00	797,237,345.00
4	NATIONAL ASSEMBLY COMMISSION	260,148,019.97	0.00	260,148,019.97
5	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	5,226,105.02	0.00	5,226,105.02
6	FOREIGN MISSION: YAOUNDE	1,293,528.06	0.00	1,293,528.06
7	FEDERAL MINISTRY OF INFORMATION - HQTRS	32,463,379.99	0.00	32,463,379.99
8	FEDERAL RADIO CORPORATION OF NIGERIA	13,778,842.64	0.00	13,778,842.64
9	FEDERAL MINISTRY OF INTERIOR - HQTRS	4,778,000.00	0.00	4,778,000.00
10	NIGERIA IMMIGRATION SERVICE	14,783,947.50	0.00	14,783,947.50
11	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	13,429,125.00	0.00	13,429,125.00
12	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	1,575,000.00	0.00	1,575,000.00
13	FEDERAL CHARACTER COMMISSION	90,000.00	0.00	90,000.00
14	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	2,497,000.00	0.00	2,497,000.00
15	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	4,299,715.40	0.00	4,299,715.40
	ECONOMIC SECTOR			
16	FEDERAL MINISTRY OF AGRICULTURE	12,054,185,962.70	0.00	12,054,185,962.70
17	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	60,668,025.00	0.00	60,668,025.00
18	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	105,370,023.00	0.00	105,370,023.00
19	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	46,480,399.06	0.00	46,480,399.06
20	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	125,243,760.00	0.00	125,243,760.00
21	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	222,095,556.62	0.00	222,095,556.62
22	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	21,000,000.00	0.00	21,000,000.00
23	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	109,395,012.60	0.00	109,395,012.60
24	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	42,071,169.36	0.00	42,071,169.36
25	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	54,737,735.79	0.00	54,737,735.79
26	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	60,500.00	0.00	60,500.00
27	DEBT MANAGEMENT OFFICE	48,973,461.21	0.00	48,973,461.21
28	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	18,755,450.00	0.00	18,755,450.00
29	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	6,734,750.00	0.00	6,734,750.00
30	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	10,070,276.25	0.00	10,070,276.25

NOTE 29:
INVENTORIES - Contd.

S/N	MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
		310501	310502	
		N	N	N
	ECONOMIC SECTOR			
31	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	21,941,910.70	0.00	21,941,910.70
32	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,740,957.00	0.00	1,740,957.00
33	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	57,814,276.12	0.00	57,814,276.12
34	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	9,319,100.00	0.00	9,319,100.00
35	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	9,416,650.25	0.00	9,416,650.25
36	SOKOTO ENERGY RESEARCH	20,000.00	0.00	20,000.00
37	NATIONAL INLAND WATERWAYS AUTHORITY	10,594,728.00	0.00	10,594,728.00
38	MARITIME ACADEMY, ORON	47,651,580.00	0.00	47,651,580.00
39	ACCIDENT INVESTIGATION BUREAU	346,594,853.22	0.00	346,594,853.22
40	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	105,904,037.46	0.00	105,904,037.46
41	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	20,000,000.00	0.00	20,000,000.00
42	FEDERAL SCHOOL OF SURVEY, OYO	39,186,000.00	0.00	39,186,000.00
43	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	28,468,800.00	0.00	28,468,800.00
44	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	161,521,505.75	0.00	161,521,505.75
45	METALLURGICAL TRAINING INSTITUTE, ONITSHA	5,121,734.60	0.00	5,121,734.60
46	BUDGET AND NATIONAL PLANNING	188,261,129.40	0.00	188,261,129.40
47	ANAMBRA/ IMO RBDA	2,398,879.35	0.00	2,398,879.35
48	HADEJIA-JAMAÅ»ARE RBDA	1,314,433,768.41	0.00	1,314,433,768.41
49	LOWER BENUE RBDA	364,414,506.94	0.00	364,414,506.94
50	LOWER NIGER RBDA	539,337,965.78	0.00	539,337,965.78
51	OGUN/ OSUN RBDA	19,924,135.35	0.00	19,924,135.35
52	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	2,198,800.00	0.00	2,198,800.00
53	GURARA WATER MANAGEMENT AUTHORITY	37,073,516.50	0.00	37,073,516.50
	LAW & JUSTICE SECTOR			
54	SUPREME COURT OF NIGERIA	111,219,616.00	0.00	111,219,616.00
55	FEDERAL HIGH COURT-LAGOS	88,461,020.29	0.00	88,461,020.29
56	HIGH COURT OF JUSTICE-FCT ABUJA	46,742,925.00	0.00	46,742,925.00
57	CUSTOMARY COURT OF APPEAL-ABUJA	64,894,559.80	0.00	64,894,559.80
58	NATIONAL JUDICIAL INSTITUTE-ABUJA	49,141,968.00	0.00	49,141,968.00
59	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	389,327,706.85	0.00	389,327,706.85
60	COUNCIL OF LEGAL EDUCATION	159,289,470.41	0.00	159,289,470.41

NOTE 29:
INVENTORIES - Contd.

S/N	MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
		310501	310502	
		₦	₦	₦
	LAW & JUSTICE SECTOR			
61	NATIONAL HUMAN RIGHTS COMMISSION	11,331,579.00	0.00	11,331,579.00
	REGIONAL SECTOR			
62	FEDERAL MINISTRY OF NIGER DELTA HQTRS	396,164,168.63	0.00	396,164,168.63
	SOCIAL SECTOR			
63	FEDERAL MINISTRY OF EDUCATION - HQTRS	5,109,384.00	0.00	5,109,384.00
64	TERTIARY EDUCATION TRUST FUND	64,125,312.42	0.00	64,125,312.42
65	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	10,041,500.00	0.00	10,041,500.00
66	NATIONAL TEACHERS INSTITUTE	1,299,564,122.75	0.00	1,299,564,122.75
67	FEDERAL POLYTECHNIC MUBI	38,497,378.00	0.00	38,497,378.00
68	FEDERAL POLYTECHNIC KADUNA	19,555,218.58	0.00	19,555,218.58
69	FEDERAL POLYTECHNIC EDE	165,772,948.02	0.00	165,772,948.02
70	FEDERAL POLYTECHNIC AUCHI	108,380,178.80	0.00	108,380,178.80
71	FEDERAL POLYTECHNIC OKO	579,562.50	0.00	579,562.50
72	FEDERAL POLYTECHNIC DAMATURU	91,615,322.00	0.00	91,615,322.00
73	FEDERAL POLYTECHNIC BALI	151,182,045.68	0.00	151,182,045.68
74	FEDERAL POLYTECHNIC EKOWE	729,800.00	0.00	729,800.00
75	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	2,373,100.00	0.00	2,373,100.00
76	FEDERAL COLLEGE OF EDUCATION ASABA	10,842,302.50	0.00	10,842,302.50
77	FEDERAL COLLEGE OF EDUCATION GOMBE	123,403,205.24	0.00	123,403,205.24
78	FEDERAL COLLEGE OF EDUCATION KATSINA	64,157,629.14	0.00	64,157,629.14
79	FEDERAL COLLEGE OF EDUCATION OKENE	22,567,846.50	0.00	22,567,846.50
80	FEDERAL COLLEGE OF EDUCATION ONDO	1,224,944.12	0.00	1,224,944.12
81	FEDERAL COLLEGE OF EDUCATION OYO	408,000.00	0.00	408,000.00
82	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,912,190.00	0.00	1,912,190.00
83	FEDERAL COLLEGE OF EDUCATION ZARIA	143,322,870.91	0.00	143,322,870.91
84	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	770,000.00	0.00	770,000.00
85	UNIVERSITY OF LAGOS	112,176,547.63	0.00	112,176,547.63
86	UNIVERSITY OF NIGERIA, NNSUKA	213,537,660.73	0.00	213,537,660.73
87	UNIVERSITY OF JOS	151,339,400.81	0.00	151,339,400.81
88	UNIVERSITY OF CALABAR	92,369,097.74	0.00	92,369,097.74

NOTE 29:
INVENTORIES - Contd.

S/N	MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
		310501	310502	
		N	N	N
	SOCIAL SECTOR			
89	UNIVERSITY OF ILORIN	14,403,452.00	0.00	14,403,452.00
90	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	9,336,272.85	0.00	9,336,272.85
91	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	98,402,609.69	0.00	98,402,609.69
92	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	14,020,070.61	0.00	14,020,070.61
93	UNIVERSITY OF MAIDUGURI	1,542,740,245.16	0.00	1,542,740,245.16
94	FEDERAL UNIVERSITY OYE-EKITI	150,560,362.69	0.00	150,560,362.69
95	FEDERAL UNIVERSITY OTUOKE	351,000.00	0.00	351,000.00
96	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,440,000.00	0.00	1,440,000.00
97	FEDERAL UNIVERSITY DUTSIN-MA	30,315,592.72	0.00	30,315,592.72
98	FEDERAL UNIVERSITY KASHERE	13,332,940.00	0.00	13,332,940.00
99	FEDERAL UNIVERSITY WUKARI	3,099,450.00	0.00	3,099,450.00
100	FEDERAL UNIVERSITYOF BERNIN KEBBI	34,512,968.44	0.00	34,512,968.44
101	FEDERAL UNIVERSITYOF GUSAU	11,861,619.97	0.00	11,861,619.97
102	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	13,502,857.00	0.00	13,502,857.00
103	NATIONAL OPEN UNIVERSITY	586,572,430.96	0.00	586,572,430.96
104	FGGC IPETUMODU	207,000.00	0.00	207,000.00
105	FGGC SHAGAMU	7,500,000.00	0.00	7,500,000.00
106	FGGC, YOLA	85,020,800.74	0.00	85,020,800.74
107	FTC KAFANCHAN	4,494,000.00	0.00	4,494,000.00
108	FTC OHANSO	260,000.00	0.00	260,000.00
109	FTC OTOBI	12,946,688.75	0.00	12,946,688.75
110	FTC OTUPKO	17,857,193.50	0.00	17,857,193.50
111	FTC UROMI	223,500.00	0.00	223,500.00
112	FTC YABA	47,088,000.00	0.00	47,088,000.00
113	KING'S COLLEGE	4,095,000.00	0.00	4,095,000.00
114	SULEJA ACADEMY	25,353,342.00	0.00	25,353,342.00
115	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	5,002,400.00	0.00	5,002,400.00
116	NATIONAL BOARD FOR TECHNICAL EDUCATION	112,895,747.00	0.00	112,895,747.00
117	FEDERAL MINISTRY OF HEALTH - HQTRS	2,902,231,355.00	0.00	2,902,231,355.00
118	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	14,694,593,725.36	0.00	14,694,593,725.36
119	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	4,935,000.00	0.00	4,935,000.00
120	DENTAL TECHNOLOGY REGISTRATION BOARD	2,000,000.00	0.00	2,000,000.00

NOTE 29:
INVENTORIES - Contd.

S/N	MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
		310501	310502	
		₦	₦	₦
	SOCIAL SECTOR			
121	PHARMACIST COUNCIL OF NIGERIA COUNCIL	218,135,229.85	0.00	218,135,229.85
123	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	44,561,366.00	0.00	44,561,366.00
124	NURSE TUTOR TRAINNING KADUNA	4,200,000.00	0.00	4,200,000.00
125	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	1,186,000.00	0.00	1,186,000.00
126	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	92,646,850.06	0.00	92,646,850.06
127	AMINU KANO UNIVERSITY TEACHING HOSPITAL	61,022,170.80	0.00	61,022,170.80
128	UNIVERSITY OF UYO TEACHING HOSPITAL	3,886,964.00	0.00	3,886,964.00
129	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	8,133,037.50	0.00	8,133,037.50
130	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	113,202,352.23	0.00	113,202,352.23
131	FEDERAL MEDICAL CENTRE, UMUAHIA	209,468,591.00	0.00	209,468,591.00
132	FEDERAL MEDICAL CENTRE ABEOKUTA	158,592,985.43	0.00	158,592,985.43
133	FEDERAL MEDICAL CENTRE, NGURU YOBE	15,678,277.77	0.00	15,678,277.77
134	FEDERAL MEDICAL CENTRE, ASABA	12,452,917.86	0.00	12,452,917.86
135	FEDERAL MEDICAL CENTRE, BIDA	111,248,842.21	0.00	111,248,842.21
136	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	54,781,932.22	0.00	54,781,932.22
138	FEDERAL MEDICAL CENTRE, TARABA STATE	38,327,283.00	0.00	38,327,283.00
139	NATIONAL EYE CENTRE KADUNA	48,399,748.15	0.00	48,399,748.15
140	NATIONAL EAR CARE CENTRE KADUNA	48,399,748.15	0.00	48,399,748.15
141	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	1,070,319.00	0.00	1,070,319.00
142	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	10,000.00	0.00	10,000.00
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**44.61**	**0.00**	**44.61**

NOTE 30:
LONG TERM LOAN

S/N	MDA	LOCAL LOANS	FOREIGN LOANS	TOTALS
		₦	₦	₦
	ADMINISTRATIVE SECTOR			
1	NIGERIAN ARMY	0.00	677,121,736.20	677,121,736.20
2	NIGERIANACADEMY DEFENCE(NDA)	1,180,000,000.00	22,192,090.00	1,202,192,090.00
3	NIGERIANCOLLEGE DEFENCE	3,033,189,868.85	15,620,712.00	3,048,810,580.85
	ECONOMIC SECTOR			
4	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	3,285,815,277.87	5,221,250,566.29	8,507,065,844.16
	SOCIAL SECTOR			
5	TERTIARY EDUCATION TRUST FUND	1,438,484,668.49	0.00	1,438,484,668.49
6	FEDERAL UNIVERSITY DUTSIN-MA	100,000,000.00	0.00	100,000,000.00
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**9.04**	**5.94**	**14.97**

NOTE 31 A:
INVESTMENT

S/N	MDA	LOCAL INVESTMENT ₦	FOREIGN INVESTMENT ₦	TOTALS ₦
	ECONOMIC SECTOR			
1	CONSOLIDATED REVENUE FUND	1,109,801,070,224.48	41,634,096,298.92	1,151,435,166,523.40
2	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	5,018,340.40	5,018,340.40
3	FISCAL RESPONSILIBITY COMMISSION	7,148,234.36	10,465,602.08	17,613,836.44
	LAW & JUSTICE SECTOR			
4	NATIONAL JUDICIAL INSTITUTE-ABUJA	101,892,164.00	0.00	101,892,164.00
5	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	36,814,471.86	25,338,600.00	62,153,071.86
	SOCIAL SECTOR			
6	TERTIARY EDUCATION TRUST FUND	274,440,799,000.00	0.00	274,440,799,000.00
7	FEDERAL POLYTECHNIC EDE	280,000.00	0.00	280,000.00
8	FEDERAL COLLEGE OF EDUCATION GOMBE	65,000,000.00	0.00	65,000,000.00
9	UNIVERSITY OF IBADAN	30,000,000.00	0.00	30,000,000.00
10	UNIVERSITY OF LAGOS	2,796,003,486.31	0.00	2,796,003,486.31
11	UNIVERSITY OF ILORIN	226,968.78	0.00	226,968.78
12	UNIVERSITY OF ABUJA	20,014,150.00	0.00	20,014,150.00
13	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	2,481,750.00	0.00	2,481,750.00
14	FSTC AWKA	6,123,570.02	0.00	6,123,570.02
15	FSTC MICHIKA	22,847,254.42	0.00	22,847,254.42
16	FSTC USI-EKITI	16,407,154.25	0.00	16,407,154.25
17	FTC IKARE	8,533,011.20	0.00	8,533,011.20
18	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,999,998.00	0.00	7,999,998.00
19	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	15,000,000.00	0.00	15,000,000.00
	GRAND-TOTAL	**1,387,378,641,437.68**	**41,674,918,841.40**	**1,429,053,560,279.08**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**1,387.38**	**41.67**	**1,429.05**

NOTE 31:
SCHEDULE OF FEDERAL GOVERNMENT INVESTMENTS FOR 2018

S/NO	INVESTMENT GROUP	AMOUNT AS 31/12/2018	DISINVESTMENT/ADJUSTMENT	ADDITION/ADJUSTMENT	AMOUNT AS AT 1/1/2018
		₦	₦	₦	₦
1	Investments in Public Corporation-Manufacturing Indusries	8,224,239,373.00			8,224,239,373.00
2	Investments in Public Corporation-Service Companies/Agencies	616,245,381,794.00			616,245,381,794.00
3	Investments in Public Corporation-Financial Institutions	308,661,322,387.37	233,416,519.00	27,868,000.00	308,866,870,906.37
4	Investments in Public Corporation-Insurance Companies	889,166,666.00			889,166,666.00
5	Foreign Investments-Non Quoted	30,390,042,482.80			30,390,042,482.80
6	Investments: Forfieted to Federal Govt. of Nigeria	1,230,287.00			1,230,287.00
7	Loans to Companies -under Power & Steel	81,612,357,636.00			81,612,357,636.00
8	Loans to Companies -under Finance	15,188,715,049.00			15,188,715,049.00
9	Loans to Companies -under Works	19,263,643,570.09			19,263,643,570.09
10	Loans to Companies -under Transport	4,610,423,710.00			4,610,423,710.00
11	Loans to Companies -under Communication	42,395,300,872.00			42,395,300,872.00
12	Loans to Companies -under Secience & Tech.	42,933,333.00			42,933,333.00
13	Loans to Companies -under Agriculture	3,465,055,515.00			3,465,055,515.00
14	Loans to Companies -under Industry	850,000,000.00			850,000,000.00
15	Loan to Democratic Republic of Sao-Tome & Principe	5,233,086,000.00			5,233,086,000.00
16	Loan to Sao-Tome & Principe Joint Dev. Authority	1,649,581,000.00			1,649,581,000.00
17	Funds Invested on behalf of the FGN by Crown Agents (Cash A)	863,410,358.09	- 173.94	715,376,939.58	148,033,244.57
18	Funds Invested on behalf of the FGN by Crown Agents (Bond & Equity B)	10,380,643,805.91		4,168,199,075.09	6,212,444,730.82
19	INVESTMENT BY MDA	1,286,240,520.14	159,560,741,113.94		160,846,981,634.08
20	GIFMIS	182,392,164.00		250,000.00	182,142,164.00
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**1,151.44**	**159.79**	**4.91**	**1,306.32**

S/N	MDA	₦
1	TERTIARY EDUCATION TRUST FUND	274,440,799,000.00
2	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	5,018,340.40
3	FISCAL RESPONSILIBITY COMMISSION	17,613,836.44
4	NATIONAL JUDICIAL INSTITUTE-ABUJA	101,892,164.00
5	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES	62,153,071.86
6	FEDERAL POLYTECHNIC EDE	280,000.00
7	FEDERAL COLLEGE OF EDUCATION GOMBE	65,000,000.00
8	UNIVERSITY OF IBADAN	30,000,000.00
9	UNIVERSITY OF LAGOS	2,796,003,486.31
10	UNIVERSITY OF ILORIN	226,968.78
11	UNIVERSITY OF ABUJA	20,014,150.00
12	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	2,481,750.00
13	FSTC AWKA	6,123,570.02
14	FSTC MICHIKA	22,847,254.42
15	FSTC USI-EKITI	16,407,154.25
16	FTC IKARE	8,533,011.20
17	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,999,998.00
	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	15,000,000.00
		277,618,393,755.68
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**1,429.05**

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE)

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS - FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS UNDER CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	ADMINISTRATIVE SECTOR												
1	STATE HOUSE - HQTRS	2,099,747,926.72	283,223,155.23	238,823,889.03	617,114,537.19	36,401,878.00	42,489,991.90	0.00	0.00	248,164,968.93	0.00	0.00	3,485,965,457.04
2	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	10,165,720.00	0.00	0.00	0.00	0.00	0.00	0.00	10,165,720.00
3	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	11,030,635.00	0.00	0.00	14,030,635.00
4	STATE HOUSE MEDICAL CENTRE	174,680,351.67	0.00	87,753,418.20	0.00	0.00	0.00	0.00	0.00	443,119,871.27	0.00	0.00	705,553,641.14
5	STATE HOUSE LAGOS LIAISON OFFICE	219,245,378.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	219,245,378.50
6	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	7,298,334,791.54	4,399,782,880.44	853,512,529.51	1,282,125,382.49	225,664,999.75	26,465,861.65	0.00	0.00	0.00	0.00	0.00	13,997,886,445.29
7	NIPSS, KURU	244,083,897.86	92,173.20	55,100,500.00	117,750,000.01	0.00	0.00	0.00	0.00	0.00	271,104,176.00	0.00	688,130,747.13
8	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	0.00	7,154,065.68	0.00	0.00	0.00	149,618,126.00	0.00	156,772,191.68
9	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	81,001,949.38	0.00	66,000.00	0.00	15,420,166.05	0.00	0.00	0.00	0.00	0.00	0.00	96,488,115.43
10	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,310,656,703.39	104,521,014.65	295,289,536.23	1,901,436,142.22	1,612,144,768.00	584,490,518.50	0.00	0.00	0.00	22,175,739,742.49	0.00	31,984,318,425.48
11	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	2,589,350.00	236,000.00	16,327,242.78	6,001,845.00	0.00	0.00	0.00	0.00	0.00	25,153,587.78
12	BUREAU OF PUBLIC PROCUREMENT (BPP)	107,012,158.24	0.00	0.00	93,428,426.72	1,015,775.00	34,928,415.51	0.00	0.00	0.00	2,694,203.79	0.00	239,078,979.26
13	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	9,700,810.00	43,031,750.00	16,316,900.00	11,234,829.66	0.00	0.00	0.00	10,615,195.00	0.00	90,899,484.66
14	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	482,327,877.99	605,498,031.95	98,000,813.00	109,364,467.00	54,320,828.00	42,039,185.00	0.00	0.00	0.00	3,758,153,086.01	0.00	5,150,601,433.95
15	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	14,508,385.70	8,309,837.94	0.00	0.00	0.00	0.00	0.00	22,818,223.64
16	NASS MANAGEMENT	136,137,135.77	245,586,571.50	94,500,928.10	406,776,800.00	237,523,387.61	89,023,282.50	0.00	0.00	0.00	0.00	0.00	1,209,568,185.49
17	SENATE	0.00	3,198,542,444.00	93,788,452.00	17,088,610,453.99	5,108,985,852.00	921,810,201.94	0.00	0.00	27,170,598.67	0.00	0.00	26,325,908,003.76
18	HOUSE OF REPRESENTATIVES	0.00	1,132,113,603.53	0.00	15,367,581,462.99	3,636,696,262.90	1,638,864,124.34	0.00	0.00	0.00	0.00	0.00	21,774,415,453.79
19	NATIONAL ASSEMBLY COMMISSION	498,841,341.85	788,039,121.36	238,397,313.81	1,811,430,711.45	667,717,939.26	268,608,735.87	0.00	0.00	219,873,665.00	1,263,010,450.00	0.00	5,755,828,378.60
20	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	520,298,420.00	79,535,080.00	0.00	0.00	0.00	0.00	0.00	599,833,500.00
21	GENERAL SERVICE	4,577,156,983.12	313,272,953.48	253,462,285.96	3,172,786,833.21	289,754,584.75	247,892,754.58	0.00	0.00	0.00	21,759,233,453.63	0.00	30,613,558,188.65
22	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,234,532,750.60	0.00	38,796,188.84	2,790,553,922.97	309,084,947.93	977,587,072.21	0.00	0.00	0.00	65,629,738,409.74	0.00	70,950,293,278.29
23	FEDERAL DEFENCE MINISTRY- MAIN MOD	92,217,798,888.52	13,254,000.00	42,423,919.85	552,486,976.15	1,822,881,818.45	93,824,485.44	0.00	0.00	799,567,953.27	515,431,254.92	980,214,422.56	96,237,883,711.56
24	DEFENCE HEADQURTERS	518,959,287.20	0.00	22,700,000.00	1,267,628,840.60	0.00	486,777,783.16	0.00	0.00	0.00	2,222,457,711.64	7,000,000.00	4,439,604,342.60
25	NIGERIAN ARMY	7,762,920,746.04	0.00	0.00	6,281,893,201.18	1,779,855,526.03	7,871,512,991.49	0.00	0.00	18,420,344,020.51	44,518,601,748.51	27,130,668,956.41	113,565,297,185.29
26	NIGERIA ARMY UNIVERSITY, BIU	176,111,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,111,940.00
27	NIGERIAN NAVY	0.00	0.00	0.00	4,000,000,000.00	0.00	0.00	13,422,040,029.66	976,812,197.00	8,418,661,058.81	0.00	1,980,000,000.00	28,800,513,285.47
28	NIGERIAN AIRFORCE	58,306,868.82	0.00	0.00	0.00	0.04	0.00	0.00	0.00	30,736,121,530.51	567,157,594.17	2,130,546,606.09	33,492,134,599.61
29	NIGERIANACADEMY DEFENCE(NDA)	100,000,000.00	0.00	1,828,129,225.94	0.00	0.00	0.00	600,000,000.00	2,885,360,875.70	0.00	0.00	400,000,000.00	6,005,490,101.64
30	NIGERIANCOLLEGE DEFENCE	2,651,521,085.45	200,189,037.50	111,565,014.22	598,968,888.70	0.00	47,369,227.22	32,599,006.53	1,634,538,732.58	37,620,005.65	5,807,558,864.45	951,475,645.05	11,851,406,888.35
31	COMMANDCOLLEGE, JAJIAND STAFF	6,703,494,858.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	848,642,564.00	0.00	7,552,137,422.42
32	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	1,910,603,178.52	23,922,000.00	371,071,940.73	4,700,000.00	17,374,035.00	273,213,313.33	0.00	0.00	86,000,611.00	335,347,651.50	0.00	3,023,040,730.08
33	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	585,895,774.99	0.00	150,000.00	160,117,606.00	0.00	0.00	0.00	2,445,632,135.96	439,644,965.24	3,631,439,884.21
34	DEFENCE SCHOOL INTELLIGENCE	287,385,953.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,175,883,208.17	0.00	2,463,269,161.94
35	DEFENCE AGENCY INTELLIGENCE	3,570,995,949.39	8,250,440,426.70	671,908,667.43	1,274,498,784.28	0.00	815,803,114.57	0.00	0.00	4,045,436.00	1,689,782,713.35	1,896,399,223.00	18,273,867,234.53

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR												
36	DEFENCE MISSIONS	3,682,246,453.87	0.00	14,196,343.21	76,822,553.71	30,783,206.65	68,086,628.92	0.00	0.00	1,014,429,093.34	0.00	305,593,298.89	5,192,157,578.53
37	DEFENCE SPACE ADMINISTRATION	421,478,487.78	236,694,379.70	0.00	0.00	28,877,100.00	4,942,583.62	0.00	0.00	548,788,142.30	0.00	0.00	1,282,781,613.40
38	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164,397,800.63	0.00	164,397,800.63
39	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	601,542,953.47	89,816,534.74	0.00	74,777,937.01	118,232,024.86	14,425,150.00	0.00	0.00	0.00	54,561,924.00	0.00	953,356,524.08
40	TECHNICAL AIDS CORPS	82,612,338.44	3,915,000.00	0.00	0.00	6,450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	93,177,339.44
41	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	35,733,254.00	0.00	4,784,325.00	4,434,000.00	0.00	0.00	0.00	111,490,921.31	0.00	156,492,500.31
42	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	5,493,757.50	0.00	1,489,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,982,757.50
43	DIRECTORATE OF TECHNICAL COOP IN AFRICA	5,859,010.39	7,463,524.34	0.00	0.00	6,939,655.05	0.00	0.00	0.00	0.00	0.00	0.00	20,262,189.78
44	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	18,875,288.12	0.00	1,905,285.80	28,250,000.00	20,505,175.38	2,625,662.35	0.00	0.00	0.00	0.00	0.00	72,159,411.65
45	FOREIGN MISSION: ABIDJAN	3,559,915.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,559,915.61
46	FOREIGN MISSION: ADDIS ABABA	97,524,717.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,500,000.00	0.00	450,024,717.27
47	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,500,000.00	0.00	52,500,000.00
48	FOREIGN MISSION: BAMAKO	2,347,683.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,347,683.92
49	FOREIGN MISSION: BANGKOK	235,000,113.42	0.00	0.00	0.00	0.00	80,317.42	0.00	0.00	0.00	0.00	0.00	235,080,430.84
50	FOREIGN MISSION: BANJUL	48,576,779.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,576,779.02
51	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,500,000.00	0.00	37,500,000.00
52	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	915,393.56	24,360,666.66	0.00	0.00	0.00	0.00	0.00	25,276,060.22
53	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	57,674.42	1,367,816.86	0.00	0.00	0.00	0.00	0.00	1,425,491.28
54	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,000,000.00	0.00	240,000,000.00
55	FOREIGN MISSION: JOHANNESBURG	28,345,562.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,500,000.00	0.00	75,845,562.09
56	FOREIGN MISSION: KINSHASA	53,968,374.44	0.00	161,568.63	0.00	29,411.76	0.00	0.00	0.00	0.00	0.00	0.00	54,159,354.83
57	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	251,744.12	21,112,235.29	0.00	0.00	0.00	0.00	0.00	21,363,979.41
58	FOREIGN MISSION: NEW YORK (PM)	248,809,896.03	30,340,572.55	0.00	0.00	0.00	0.00	0.00	1,679,686,777.04	0.00	0.00	0.00	1,958,837,245.67
59	FOREIGN MISSION: PARIS	14,810,123.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,810,123.35
60	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	9,322,843.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,322,843.01
61	FOREIGN MISSION BELGRADE, SERBIA	33,457,996.04	0.00	0.00	0.00	0.00	36,757,474.51	0.00	0.00	0.00	0.00	0.00	70,215,472.55
62	PERMANENT REPRESENTATION, ECOWAS, ABUJA	12,749,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,749,000.00
63	FEDERAL MINISTRY OF INFORMATION - HQTRS	83,896,697.46	352,728,359.94	107,927,601.99	139,799,100.00	38,452,155.00	140,006,774.38	0.00	0.00	0.00	0.00	2,037,526,155.27	2,900,316,839.04
64	NIGERIAN TELEVISION AUTHORITY	13,535,810,564.81	14,750,904.00	8,465,254,407.64	1,641,663,277.83	286,064,745.44	888,456,987.62	0.00	0.00	0.00	0.00	0.00	24,903,000,887.34
65	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	461,978,919.38	879,200.11	3,011,837.56	6,772,676.86	0.00	0.00	0.00	200,419.49	0.00	472,843,053.32
66	NEWS AGENCY OF NIGERIA	2,058,690,557.12	19,367,029.00	813,586,213.50	207,424,102.00	329,039,953.88	164,233,234.70	0.00	0.00	0.00	9,779,991.00	0.00	3,602,121,171.20
67	VOICE OF NIGERIA	99,531,127.02	591,981,766.66	206,807,178.81	0.00	225,158,236.51	16,776,285.28	0.00	0.00	0.00	56,336,833.00	0.00	1,196,591,427.30
68	NIGERIAN FILM CORPORATION	138,158,104.21	8,968,430.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	177,584,620.07	440,976,178.00	765,727,332.28
69	NATIONAL BROADCASTING COMMISION	22,323,900.00	0.00	125,035,786.37	0.00	3,443,410.87	30,233,901.50	0.00	0.00	0.00	0.00	0.00	181,006,998.74
70	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	94,154,420.50	25,636,393.47	7,993,625.00	0.00	0.00	0.00	0.00	0.00	127,784,438.97

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR												
71	NATIONAL FILM AND VEDIO CENSOR BOARD	9,999,999.99	0.00	0.00	0.00	20,000.00	9,481,750.00	0.00	0.00	0.00	0.00	0.00	19,501,749.99
72	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	2,593,500.00	4,150,125.00	0.00	0.00	0.00	0.00	0.00	0.00	6,743,625.00
73	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	398,353,456.57	0.00	31,561,375.00	8,476,129.98	3,032,000.00	0.00	0.00	0.00	0.00	0.00	433,442,961.55
74	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	34,323,074.94	28,643,900.00	0.00	85,551,975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	148,518,949.94
75	NATIONAL COUNCIL OF ARTS AND CULTURE	109,632,706.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,632,706.67
76	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	2,981,428.45	4,682,848.92	54,598,516.53	0.00	2,163,863.34	0.00	0.00	0.00	0.00	0.00	0.00	63,686,641.24
77	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	0.00	1,787,705.00	4,019,400.00	0.00	0.00	0.00	0.00	0.00	5,807,105.00
78	NATIONAL THEATRE	33,853,037.50	43,580,449.50	26,182,118.75	0.00	0.00	17,567,268.74	0.00	0.00	0.00	0.00	0.00	121,402,874.49
79	NATIONAL GALLERY OF ART	25,941,699.99	1,200,000.00	3,999,499.99	53,997,500.00	7,997,782.81	13,590,619.99	0.00	0.00	0.00	0.00	0.00	106,727,222.77
80	NATIONAL WAR MUSEUM - UMUAHIA	0.00	5,620,000.00	0.00	0.00	4,055,272.00	0.00	0.00	0.00	0.00	0.00	0.00	7,675,272.00
81	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	48,950,000.00	16,341,464.00	0.00	3,757,328.00	13,936,521.51	0.00	0.00	0.00	0.00	0.00	82,985,985.51
82	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	0.00	1,750,000.00	9,185,000.00	0.00	0.00	0.00	0.00	8,323,575.00	19,258,575.00
83	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES - JOS	0.00	4,658,000.00	0.00	0.00	2,325,600.00	0.00	0.00	0.00	0.00	0.00	0.00	6,983,600.00
84	NATIONAL ORIENTATION AGENCY	359,474,812.15	527,425,664.00	73,436,368.00	715,215,410.00	116,677,865.00	260,914,485.00	0.00	0.00	0.00	241,000.00	0.00	2,053,387,516.15
85	FEDERAL MINISTRY OF INTERIOR - HQTRS	649,836,431.40	358,660,835.87	34,159,937.41	0.00	233,937,222.99	0.00	0.00	0.00	0.00	8,408,000.00	0.00	1,285,841,687.67
86	NIGERIAN PRISON SERVICE	10,351,861,978.36	892,762,987.58	0.00	3,660,994,911.87	0.00	172,500,000.00	0.00	0.00	0.00	0.00	0.00	14,577,739,798.21
87	NIGERIA IMMIGRATION SERVICE	4,320,282,737.10	1,261,700.00	207,369,765.68	2,686,294,723.97	651,786,218.42	179,829,420.42	0.00	0.00	358,653,702.09	1,395,175,529.32	3,182,177,232.78	12,982,233,129.78
88	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	276,274,150.78	0.00	1,091,162,999.79	1,712,123,877.37	98,500,000.00	1,003,906,447.68	0.00	0.00	2,193,625,032.12	1,336,581,074.67	2,154,227,244.83	9,872,582,887.24
89	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	82,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,400.00	0.00	132,400.00
90	FEDERAL FIRE SERVICE	430,644,370.51	994,883,734.00	7,000,679,402.47	170,432,549.99	0.00	83,463,318.93	0.00	0.00	0.00	0.00	0.00	8,750,103,375.74
91	NIGERIA POLICE ACADEMY WUDIL, KANO	889,193,678.44	237,188,148.73	81,495,806.21	10,343,750.00	178,000.00	38,364,031.05	0.00	0.00	3,499,409.35	1,829,436,606.34	0.00	3,089,699,430.76
92	POLICE FORMATION & COMMAND HQTRS	3,890,986,997.58	2,247,472,605.33	799,975,612.79	4,863,657,644.26	23,440,000.00	0.00	0.00	0.00	0.00	10,627,300,104.13	5,830,910,610.46	27,683,743,654.55
93	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	333,099,736.56	193,070,945.00	50,089,000.15	178,380,976.86	93,252,397.27	19,528,703.50	0.00	0.00	0.00	0.00	0.00	793,422,559.34
94	FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,999,265,875.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,999,265,875.68
95	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	10,000,000.00	17,867,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,867,375.00
96	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	0.00	2,707,857.10	0.00	0.00	0.00	0.00	0.00	2,707,857.10
97	FEDERAL TRAINING CENTRE,ILORIN	7,517,462.49	4,513,097.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,030,559.49
98	FEDERAL TRAINING CENTRE,KADUNA	8,274,008.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,274,008.40
99	FEDERAL TRAINING CENTRE,MAIDUGURI	4,513,095.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,513,095.00
100	FEDERAL TRAINING CENTRE,CALABAR	36,782,654.99	4,295,737.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,078,391.99
101	PUBLIC SERVICE INSTITUTE OF NIGERIA.	78,602,802.16	28,231,723.00	62,250,958.97	21,000,000.00	14,862,940.00	5,400,150.00	0.00	0.00	0.00	0.00	0.00	210,347,574.13
102	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	13,500,000.00	0.00	63,078,400.00	38,679,256.00	55,315,684.00	0.00	0.00	0.00	3,308,475.00	0.00	173,881,815.00
103	AUDITOR GENERAL FOR THE FEDERATION	26,485,850.00	69,828,124.10	31,356,030.00	0.00	144,645,245.44	0.00	0.00	0.00	0.00	0.00	0.00	272,265,219.54
104	PUBLIC COMPLAINTS COMMISSION	61,485,391.62	82,454,277.00	0.00	0.00	66,203,600.00	0.00	0.00	0.00	0.00	0.00	0.00	210,153,268.62
105	FEDERAL CIVIL SERVICE COMMISSION	0.00	1,500,000.00	69,850.00	147,200.00	15,473,860.00	0.00	0.00	0.00	0.00	0.00	0.00	17,190,910.00

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)-GENERAL	LEASED ASSETS-FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR												
106	INDEPENDENT NATIONAL ELECTORAL COMMISSION	2,345,084,812.65	8,460,000.00	486,612,398.05	1,415,677,200.00	2,094,017,922.60	1,012,571,948.15	0.00	0.00	0.00	0.00	0.00	7,362,344,281.65
107	FEDERAL CHARACTER COMMISSION	1,919,100,627.25	0.00	0.00	176,434,600.00	66,819,000.00	935,172,826.00	0.00	0.00	0.00	706,494,215.44	45,080,632.65	3,849,101,901.34
108	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	4,312,589,818.29	263,018,841.26	267,715,943.21	0.00	17,580,114.78	0.00	0.00	0.00	0.00	835,240,362.39	0.00	5,696,153,079.93
109	NIGERIA COMMUNICATION SATELLITE	0.00	1,490,706,596.24	0.00	0.00	33,263,762.70	12,640,795.33	0.00	0.00	0.00	0.00	0.00	1,536,611,154.27
110	NIPOST	191,121,026.81	0.00	13,429,510.95	86,682,700.00	57,722,694.68	16,996,350.00	0.00	0.00	0.00	0.00	0.00	365,952,282.44
111	NATIONAL SECURITY ADVISER	1,015,000,000.00	6,379,540,000.00	0.00	26,000,000.00	0.00	0.00	0.00	0.00	0.00	32,141,299,061.00	0.00	39,562,439,061.00
112	DIRECTORATE OF STATE SECURITY SERVICE	1,244,929,500.00	0.00	737,158,500.00	845,274,672.60	0.00	0.00	0.00	0.00	3,983,959,836.00	5,635,524,181.50	0.00	12,366,838,690.10
113	NATIONAL INTELLIGENT AGENCY	261,500,000.00	35,840,000.00	1,332,679,390.00	354,720,000.00	1,120,000.00	0.00	0.00	0.00	0.00	2,935,639,659.00	0.00	4,921,499,049.00
114	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	483,585,360.00	35,840,000.00	1,379,174,630.00	354,720,000.00	1,120,000.00	2,250,000.00	0.00	0.00	0.00	220,952,000.00	3,109,736,000.00	5,586,397,990.00
115	CODE OF CONDUCT TRIBUNAL	700,180,582.50	0.00	0.00	0.00	0.00	5,702,760.02	0.00	276,519,239.99	0.00	243,634,300.51	0.00	1,226,036,883.51
116	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	17,041,500.00	8,161,000.15	0.00	0.00	0.00	0.00	528,711,999.30	0.00	553,914,499.45
117	POLICE SERVICE COMMISSION HQTRS	80,447,821.22	0.00	23,791,787.50	36,501,089.06	22,792,875.00	0.00	0.00	0.00	0.00	528,711,999.30	0.00	692,245,572.08
118	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	183,901,688.79	51,578,470,359.55	49,547,350.00	629,247,326.37	51,602,800.00	16,141,557.00	0.00	0.00	9,176,499.50	0.00	81,480,000.00	52,599,568,521.21
119	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	0.00	8,931,804.98	0.00	0.00	0.00	0.00	0.00	0.00	8,931,804.98
120	NATIONAL COMMISSION FOR REFUGEES	722,283,509.31	1,472,546,410.08	25,095,143.35	330,725,000.00	11,415,670.00	41,795,630.00	0.00	0.00	7,492,200.00	0.00	4,787,200.00	2,616,068,761.74
121	LAGOS LIAISON OFFICE	153,433,752.90	28,658,280.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,292,032.90
123	NATIONAL IDENTITY MANAGEMENT COMMISSION	88,816,426.18	3,428,230,251.18	347,083,966.12	0.00	2,050,000.00	3,647,500.00	0.00	0.00	0.00	0.00	0.00	3,869,828,143.48
124	NATIONAL MERIT AWARD	58,162,160.00	15,302,900.25	7,169,970.00	0.00	22,490,285.00	19,805,000.00	0.00	0.00	0.00	43,895,000.03	0.00	166,825,315.28
125	FEDERAL ROAD SAFETY COMMISSION	1,124,654,831.01	214,658,887.79	16,896,600.00	895,174,092.70	15,000,000.00	58,422,740.33	0.00	0.00	0.00	0.00	0.00	2,324,807,351.85
126	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	48,012,515.40	76,795,300.00	14,271,595.66	18,924,995.66	11,324,427.48	23,179,459.00	0.00	0.00	0.00	0.00	0.00	192,508,293.20
127	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	34,723,470.00	0.00	15,451,519.14	0.00	0.00	0.00	2,495,000.00	0.00	1,915,991,727.12	1,968,661,716.26
128	NATIONAL PENSION COMMISSION	15,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,189,579.81	0.00	33,589,579.81
129	NATIONAL HAJJ COMMISSION OF NIGERIA	58,842,189.57	8,480,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,322,939.57
130	NIGERIA CHRISTIAN PILGRIM COMMISSION	7,489,233.00	2,030,000.00	0.00	37,627,515.00	22,820,349.90	30,112,840.00	0.00	0.00	0.00	0.00	0.00	100,079,937.90
131	NATIONAL LOTTERY TRUST FUND	0.00	17,314,379.78	0.00	0.00	84,942,200.00	2,266,000.00	0.00	0.00	174,168,212.50	0.00	0.00	278,688,792.28
132	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	2,297,847.00	0.00	0.00	50,032,675.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,330,522.00
133	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	11,539,413.01	9,935,867.00	0.00	0.00	0.00	0.00	0.00	0.00	1,839,998.00	0.00	23,315,278.01
134	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	704,425,012.61	0.00	26,596,997.22	279,013,000.00	21,910,700.00	28,814,950.00	0.00	0.00	0.00	44,600,947.80	0.00	1,105,361,607.63
135	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	1,252,846,324.69	1,531,478,498.21	154,744,840.30	64,534,758.74	2,164,859.99	467,500.00	0.00	0.00	9,551,324.82	2,659,648,856.79	0.00	5,675,536,963.54
136	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	1,026,955,335.54	0.00	28,000,000.00	6,014,605.72	0.00	0.00	0.00	0.00	0.00	0.00	1,060,969,941.26
	ECONOMIC SECTOR												
138	FEDERAL MINISTRY OF AGRICULTURE	7,415,212,622.81	16,188,698,316.85	50,253,038,982.12	296,887,256.24	176,105,481.00	8,792,200.00	0.00	0.00	10,029,033,100.00	391,176,867.31	4,536,259,841.82	89,287,876,588.15
139	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	41,534,514.95	0.00	143,500.00	9,637,222.22	653,321.00	1,732,800.00	0.00	0.00	1,861,210.00	45,684,811.14	0.00	101,247,379.31

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	ECONOMIC SECTOR												
140	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	612,149,147.36	95,888,175.53	258,293,999.65	138,290,500.40	123,883,442.05	185,841,839.38	0.00	0.00	0.00	0.00	314,965,830.71	1,727,251,335.68
141	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	325,679,167.52	82,542,579.41	162,979,219.28	32,092,750.00	45,366,501.50	50,764,496.00	0.00	0.00	0.00	752,281,730.80	0.00	1,451,696,444.51
142	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	13,759,150.00	185,774,604.33	3,001,880.25	0.00	30,951,113.33	30,885,079.00	0.00	0.00	0.00	27,494,826.45	0.00	300,866,522.36
143	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	19,500.00	240,000.00	40,406,674.01	231,500.00	722,000.00	0.00	0.00	0.00	0.00	0.00	41,619,674.01
144	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	84,555,248.70	71,045,478.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,987,226.69	0.00	232,587,953.40
145	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) -	900,000.00	10,511,375.87	3,150,000.00	7,455,453.67	0.00	711,075.00	0.00	0.00	0.00	66,659,031.91	0.00	89,386,936.45
147	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	118,550,862.69	55,276,149.90	0.00	0.00	2,783,900.00	20,931,232.58	0.00	0.00	7,431,375.00	74,515,742.81	0.00	271,468,462.98
148	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE-	75,966,943.57	19,192,734.98	1,145,000.00	0.00	0.00	0.00	0.00	0.00	0.00	85,292,789.00	0.00	181,597,467.55
149	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	66,165,329.07	8,480,750.00	57,101,727.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,747,806.99
150	COCOA RESEARCH INSTITUTE- IBADAN	13,928,395.70	58,909,672.69	31,000.00	1,893,132.50	4,998,596.50	0.00	0.00	0.00	0.00	5,941,570.60	0.00	85,694,367.99
151	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	61,481,665.97	85,474,792.86	251,378,423.05	71,429,593.75	6,688,144.45	5,884,667.01	0.00	0.00	37,091,094.65	0.00	0.00	519,708,381.75
152	RUBBER RESEARCH INSTITUTE - BENIN	14,303,315.00	33,804,584.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,107,899.33
153	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW	237,504,579.87	58,528,232.75	1,439,275.00	0.00	0.00	9,660,650.00	0.00	0.00	0.00	38,827,952.56	0.00	347,960,940.18
154	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	83,046,255.71	6,663,662.23	0.00	8,200,000.00	0.00	0.00	0.00	0.00	0.00	31,102,176.99	0.00	109,012,104.93
156	VETERINARY COUNCIL OF NIGERIA	28,180,288.68	9,338,191.90	0.00	0.00	0.00	34,238,971.66	0.00	0.00	4,721,850.00	424,925.00	0.00	66,984,227.24
157	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	179,392,569.16	31,013,259.55	5,179,753.89	67,982,895.99	1,979,661.44	104,793,707.38	0.00	0.00	206,594,798.00	105,205,533.68	0.00	702,333,179.10
158	FEDERAL COLLEGE OF AGRICULTURE - AKURE	71,030,564.31	66,471,100.00	1,895,197.52	25,690,000.00	0.00	0.00	0.00	0.00	0.00	42,095,609.42	100,000,000.00	309,182,471.25
159	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION - IBADAN	36,431,654.50	0.00	0.00	27,061,650.00	0.00	0.00	0.00	0.00	0.00	102,570,237.50	0.00	166,063,542.00
160	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	128,173,664.05	300,610,640.00	140,246,231.44	0.00	0.00	29,993,000.00	0.00	0.00	0.00	641,497,789.50	0.00	1,240,530,325.55
161	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	74,743,182.34	1,993,000.50	0.00	0.00	0.00	0.00	0.00	0.00	10,796,999.85	0.00	0.00	87,533,182.69
162	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	6,864,962.33	116,426,524.84	31,005,338.87	67,202,625.00	61,973,911.00	95,423,033.50	0.00	0.00	71,924,765.00	4,510,000.00	0.00	455,432,160.54
163	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	6,715,700.00	42,393,052.00	30,150,400.13	64,581,100.00	51,788,075.52	67,806,662.00	0.00	0.00	254,347,138.35	4,510,000.00	0.00	522,284,128.14
164	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	122,117,326.10	30,300,000.00	89,441,690.00	32,000,000.00	20,500,000.00	65,277,450.00	0.00	0.00	56,877,585.99	0.00	0.00	416,514,052.15
165	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	700,234,068.94	895,907,246.50	471,869,299.72	106,642,178.81	0.00	4,767,857.14	0.00	0.00	5,894,100.00	95,745,323.85	14,850,000.00	2,304,910,974.96
167	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	89,084,306.05	55,992,836.59	0.00	19,997,602.91	0.00	6,100,000.00	0.00	0.00	0.00	6,000,000.00	0.00	177,084,745.55
168	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	170,474,558.28	109,284,569.76	0.00	0.00	0.00	63,273,885.00	0.00	0.00	0.00	0.00	0.00	439,033,013.04
169	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	72,594,865.00	139,277,877.50	10,502,750.00	0.00	0.00	5,878,000.00	0.00	0.00	2,024,000.00	0.00	0.00	230,276,692.50
171	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	29,137,525.90	68,000.00	22,472,829.74	0.00	4,198,929.00	0.00	0.00	0.00	0.00	0.00	0.00	55,869,284.64
172	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	144,544,006.79	13,064,942.00	20,249,047.62	21,500,000.00	593,000.00	0.00	0.00	0.00	0.00	0.00	0.00	199,937,098.41
173	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	6,815,800.00	1,556,573,120.33	95,097,579.77	168,000.00	0.00	20,347,718.29	0.00	0.00	987,500.00	0.00	0.00	1,679,989,718.39
174	NATIONAL AGRICULTURAL INSURANCE CORPORATION	759,604,155.14	0.00	4,753,990.00	193,087,940.84	26,525,278.69	6,288,661.75	0.00	0.00	0.00	70,725,693.00	0.00	1,060,985,719.42
175	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	12,700,000.01	0.00	0.00	0.00	0.00	13,033,440.00	0.00	0.00	0.00	0.00	0.00	25,733,440.01
176	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	14,034,499.99	15,995,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,029,999.99
177	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	974,029,502.77	586,987,971.85	137,949,791.00	185,223,219.00	36,524,848.00	108,930,685.40	0.00	0.00	71,249,660.00	424,510,712.67	1,782,746,848.54	4,267,618,239.38
178	NATIONAL AGRICULTURE SEEDS COUNCIL	38,146,893.12	114,991,190.28	0.00	0.00	1,213,600.00	0.00	0.00	0.00	0.00	9,777,972.00	0.00	156,129,855.40

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)-GENERAL	LEASED ASSETS-FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECOVERY EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	ECONOMIC SECTOR												
179	NIGERIA AGRICULTURAL QUARANTINE SERVICE	50,975,985.15	19,480,565.00	35,226,681.06	0.00	42,589,045.00	6,782,800.00	0.00	0.00	2,482,812.00	40,399,664.58	0.00	197,886,752.79
180	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	57,442,854.42	0.00	0.00	0.00	5,376,000.00	1,285,200.00	0.00	0.00	0.00	19,444,000.00	0.00	83,548,054.42
181	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	34,177,990.87	14,473,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,923,274.83	0.00	115,574,265.70
182	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	242,498,758.84	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	447,957,597.10	0.00	691,006,265.94
183	FEDERAL MINISTRY OF FINANCE - HQTRS	149,346,982.13	0.00	98,000,000.00	149,665,925.00	119,022,049.78	106,131,950.00	0.00	0.00	0.00	63,742,000.01	0.00	682,708,286.90
184	DEBT MANAGEMENT OFFICE	0.00	0.00	14,605,595.45	66,681,124.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,286,720.45
185	INVESTMENT AND SECURITIES TRIBUNAL	558,075,868.01	8,945,764.03	28,428,650.40	206,632,815.00	109,033,476.51	33,569,206.72	0.00	0.00	0.00	0.00	0.00	736,684,980.67
186	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	542,262,851.51	14,667,887.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,834,000.00	238,929,428,755.00	239,337,194,104.40
187	FEDERAL INLAND REVENUE SERVICES	41,780,569,891.26	0.00	3,256,492,257.53	10,155,968,861.30	22,837,238,253.59	9,877,237,933.28	0.00	0.00	0.00	57,758,112,193.75	0.00	144,869,527,640.71
188	NIGERIA CUSTOMS SERVIVES	8,236,841,347.75	216,744,760.62	98,912,734.20	3,334,205,737.25	125,511,625.00	8,797,580.00	0.00	0.00	59,050,000.00	0.00	0.00	12,021,863,792.82
189	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	793,956,190.68	221,913,418.82	168,602,875.10	64,090,224.00	100,964,513.10	77,937,010.94	0.00	0.00	0.00	6,471,100.05	0.00	1,431,935,341.67
190	STANDARD ORGANIZATION OF NIGERIA	1,170,891,514.23	12,997,825.79	248,909,715.98	987,257,191.76	253,813,381.62	6,335,667,777.68	0.00	0.00	0.00	3,174,120,811.13	0.00	11,583,656,618.19
191	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	2,463,182,351.00	87,663,011.00	83,875,248.00	108,134,654.00	139,881,359.10	40,052,026.00	0.00	0.00	0.00	58,770,335.00	0.00	3,022,907,884.10
192	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375,227,634.96	375,227,634.96
193	NIGERIAN EXPORT PROMOTION COUNCIL	114,685,000.00	21,255,876.00	8,600,850.00	32,285,253.00	50,655,519.04	54,558,931.79	0.00	0.00	0.00	0.00	0.00	280,039,429.83
194	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	184,648,053.60	5,805,593,989.07	95,786,378.67	155,117,312.57	85,178,452.78	21,559,212.66	0.00	0.00	0.00	17,170,046.75	0.00	6,365,051,046.02
195	CONSUMER PROTECTION COUNCIL	12,222,387.23	0.00	0.00	239,526,938.69	111,698,970.61	27,015,575.13	0.00	0.00	0.00	0.00	0.00	390,443,871.57
196	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	25,256,029.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,256,029.73
197	ONNE OIL AND GAS FREE ZONE AUTHORITY	144,662,200.00	49,028,391.50	0.00	155,172,500.49	11,500,000.00	0.00	0.00	0.00	0.00	61,163,374.80	597,753,975.93	1,019,280,442.72
198	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	516,150,983.00	12,070,552.00	72,903,633.00	93,237,421.00	0.00	229,935,674.00	0.00	0.00	0.00	50,099,211.98	0.00	974,415,674.98
199	NIGERIA COMMODITY EXCHANGE (NCX)	125,074,775.44	0.00	0.00	48,500.00	0.00	0.00	0.00	0.00	0.00	27,524,337.50	0.00	152,642,613.94
201	SMEDAN - H/QTRS	74,160,586.99	1,589,346,812.23	149,607,865.00	87,005,785.00	1,371,933.05	0.00	0.00	0.00	0.00	89,418,392.40	8,712,554,497.04	10,614,484,191.71
202	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	0.00	22,959,492.40	14,821,800.00	0.00	0.00	0.00	0.00	10,475,718.29	48,257,011.69
203	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	95,675,500.00	14,431,699.03	32,838,295.00	0.00	0.00	0.00	0.00	0.00	142,937,694.03
204	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	111,739,396.57	826,117,606.19	92,585,280.25	197,015,885.07	957,697,208.95	642,016,462.90	0.00	0.00	2,536,260.00	40,600,378.00	1,399,541,433.52	4,229,850,841.36
205	INDUSTRIAL ARBITRATION PANEL	85,386,500.00	0.00	0.00	52,919,099.06	0.00	0.00	0.00	0.00	0.00	33,368,000.00	10,975,400.00	182,648,899.06
206	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	13,766,842.00	13,099,812.40	0.00	447,364.50	0.00	58,898,877.86	0.00	0.00	0.00	81,914,880.96	0.00	168,124,177.72
207	NATIONAL PRODUCTIVITY CENTRE	0.00	4,400,000.00	190,400.00	2,989,800.00	4,000,000.00	8,055,000.00	0.00	0.00	0.00	38,713,781.70	32,585,000.00	91,020,091.70
208	NATIONAL DIRECTORATE OF EMPLOYMENT	214,875,669.12	133,574,279.22	161,705,569.99	2,657,728.00	20,000.00	4,822,750.00	0.00	0.00	0.00	634,326,627.58	309,636,697.70	1,471,819,313.61
209	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	14,115,095.54	42,389,812.50	50,975,236.23	25,636,156.09	0.00	0.00	0.00	0.00	0.00	133,116,300.36
210	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	859,359,267.00	1,317,816,966.71	297,903,891.85	90,782,219.05	4,848,372.50	4,935,995.25	0.00	0.00	0.00	1,162,010,150.40	152,324,730.39	4,466,386,555.15
211	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	148,455,625.96	4,862,550.00	5,400,000.00	35,830,000.00	250,000.00	328,000.00	0.00	0.00	188,904,415.33	56,693,258.42	0.00	422,715,641.71
212	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	194,739,648.80	0.00	46,272,235.00	10,910,000.00	0.00	5,847,000.00	0.00	0.00	0.00	3,078,340.00	0.00	260,847,224.40
213	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	837,986,941.09	762,758,887.76	367,586,793.43	21,049,855.82	5,578,456.00	43,138,487.50	0.00	0.00	0.00	0.00	0.00	2,038,047,421.60
214	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	225,374,000.00	7,156,922.85	49,090,849.00	0.00	0.00	1,487,000.00	0.00	0.00	0.00	13,991,256.00	0.00	297,100,027.85

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECOVERY EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	ECONOMIC SECTOR												
215	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	21,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	511,002.80	0.00	21,511,002.80
216	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,498,000.00	1,498,000.00
217	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	18,164,747.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,164,747.50
218	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	28,171,311.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,171,311.83
219	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	12,109,745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,109,745.00
220	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	27,305,880.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,305,880.90
221	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	24,753,495.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,753,495.73
222	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	19,797,982.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,797,982.75
223	COOPERATIVE INFORMATION NETWORK	0.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,862,669.35	0.00	58,862,669.35
224	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	198,249,345.80	0.00	110,578,281.81	0.00	12,652,279.57	5,842,885.33	0.00	0.00	0.00	215,174,587.34	0.00	552,497,979.87
225	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	1,047,663,926.02	0.00	15,499,995.00	6,454,800.00	2,816,000.00	0.00	0.00	69,932,756.41	11,250,001.00	0.00	1,153,597,478.43
226	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	7,199,999.94	0.00	0.00	0.00	7,823,970.00	4,629,996.80	0.00	0.00	0.00	0.00	0.00	19,653,966.74
227	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	12,619,262.50	62,404,572.56	0.00	30,000,000.00	25,892,600.14	14,698,350.73	0.00	0.00	0.00	362,297,575.54	182,352,854.00	696,185,215.47
228	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	0.00	6,205,000.03	3,686,988.94	0.00	0.00	0.00	42,525,800.00	0.00	52,417,788.97
229	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	15,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00	0.00	115,500,000.00
230	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	0.00	0.00	0.00	10,193,611.70	5,297,000.00	0.00	0.00	0.00	19,464,280.01	5,993,575.00	40,898,466.71
231	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	10,515,000.00	30,500,500.00	0.00	0.00	8,800,799.92	7,614,919.60	0.00	0.00	0.00	114,900,000.01	0.00	172,345,219.53
232	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	0.00	8,278,987.50	5,692,575.00	0.00	0.00	0.00	61,416,266.50	0.00	75,387,829.00
233	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	3,743,551.09	0.00	0.00	0.00	4,005,960.00	5,681,193.68	0.00	0.00	0.00	22,542,614.78	36,746,000.00	72,669,319.55
234	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	115,400,864.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,400,864.22
235	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	33,459,996.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,459,996.83
236	AQUATIC BIORESOURCES TRAINING CENTRE TVNARI TARABA STATE	8,700,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	100,250,000.00	108,953,000.00
237	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	8,699,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,699,999.99
238	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	0.00	0.00	3,998,500.00	0.00	0.00	0.00	57,699,998.99	0.00	61,698,498.99
239	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	0.00	3,999,500.00	0.00	0.00	0.00	8,700,000.00	0.00	12,699,500.00
240	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	2,249,999.96	0.00	0.00	0.00	0.00	13,315,211.52	0.00	15,565,211.48
241	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,085,730.24	0.00	13,085,730.24
242	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,199,998.94	0.00	121,199,998.94
243	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	1,961,870.00	0.00	0.00	0.00	0.00	1,999,999.05	0.00	0.00	0.00	8,699,250.00	69,999,344.71	82,660,463.76
244	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	11,300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,310,000.01	0.00	61,610,000.01
245	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	4,000.00	0.00	0.00	0.00	4,999,949.73	2,499,999.97	0.00	0.00	0.00	7,500,000.00	0.00	15,004,039.70
246	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,700,000.00	0.00	14,700,000.00
247	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	0.00	6,580,000.00	8,420,000.00	0.00	0.00	0.00	162,760,459.91	16,750,000.00	194,510,459.91
248	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	11,077,500.00	0.00	0.00	10,000,000.00	5,992,875.00	4,992,750.00	0.00	0.00	0.00	56,258,800.33	0.00	88,321,925.33

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	ECONOMIC SECTOR												
249	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,314,747.50	0.00	11,314,747.50
250	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	4,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,231,250.00	0.00	41,631,250.00
251	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	692,000.00	0.00	692,000.00
252	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	386,351,029.77	111,355,223.13	6,372,313.50	32,130,000.00	0.00	0.00	0.00	0.00	0.00	69,676,030.26	0.00	605,884,596.66
254	TECHNOLOGY INCUBATION CENTRE, GOMBE	31,661,852.01	16,866,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,548,067.01
255	TECHNOLOGY INCUBATION CENTRE, KATSINA	18,315,319.25	21,229,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,545,069.25
256	TECHNOLOGY INCUBATION CENTRE, LAFIA	64,421,985.33	32,205,684.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,627,669.34
257	TECHNOLOGY INCUBATION CENTRE, LOKOJA	60,859,269.55	21,702,417.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82,561,687.00
258	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	33,801,724.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,801,724.53
259	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	18,974,400.00	4,999,998.99	5,294,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,268,898.99
260	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	4,945,500.00	3,353,700.00	8,870,668.00	0.00	0.00	0.00	0.00	0.00	0.00	619,832.00	0.00	17,789,700.00
261	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	12,975,193.75	4,963,698.50	14,385,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,782,828.63	0.00	45,106,704.88
262	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	36,821,761.00	26,570,250.00	47,164,161.20	0.00	0.00	0.00	0.00	0.00	0.00	2,179,531.55	31,862,242.62	143,788,946.37
263	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	2,934,000.00	2,992,500.00	36,299,715.84	0.00	0.00	0.00	0.00	0.00	0.00	324,407.60	0.00	42,550,623.44
264	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	4,868,428.45	1,865,800.00	8,081,456.85	0.00	0.00	0.00	0.00	0.00	0.00	3,134,197.50	0.00	17,149,914.84
265	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	3,583,173.50	2,999,500.00	14,215,378.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	22,798,051.50
266	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	17,966,833.50	0.00	10,083,060.44	0.00	0.00	0.00	0.00	0.00	0.00	3,864,171.60	0.00	31,914,065.54
267	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	4,410,168.00	4,959,549.97	7,537,379.55	0.00	0.00	0.00	0.00	0.00	0.00	324,402.10	0.00	17,231,499.62
268	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	1,800,000.00	0.00	21,159,944.68	0.00	0.00	0.00	0.00	0.00	0.00	5,307,252.00	0.00	28,267,196.68
269	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	4,411,445.80	3,004,577.23	15,348,327.76	0.00	0.00	0.00	0.00	0.00	0.00	311,252.15	0.00	23,155,602.94
270	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	4,417,250.00	0.00	7,350,212.65	19,679,625.00	0.00	0.00	0.00	0.00	0.00	4,984,929.71	0.00	36,443,017.36
271	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	4,377,695.00	1,795,500.00	2,865,571.00	0.00	0.00	0.00	0.00	0.00	0.00	7,074,407.67	0.00	16,061,173.67
272	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	4,470,000.00	4,607,588.00	13,741,082.00	0.00	593,000.00	0.00	0.00	0.00	0.00	0.00	0.00	23,548,670.00
273	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	12,176,714.00	0.00	9,996,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,177,746.00	0.00	29,350,460.00
274	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	14,520,000.00	2,383,500.00	9,871,575.00	0.00	0.00	0.00	0.00	0.00	0.00	647,350.00	0.00	27,422,425.00
275	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	3,997,144.00	0.00	18,747,083.76	0.00	0.00	0.00	0.00	0.00	0.00	4,736,582.69	0.00	27,480,810.45
276	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	27,867,310.00	18,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,294,466.25	0.00	47,461,776.25
277	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	4,830,000.00	4,995,499.99	6,815,883.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,641,383.48
278	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	4,428,000.00	10,259,130.25	50,279,999.45	0.00	0.00	0.00	0.00	0.00	0.00	10,571,199.98	0.00	75,538,329.68
279	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	4,257,771.25	4,788,000.00	24,456,600.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00	0.00	37,002,371.25
280	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	20,919,228.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,919,228.90
281	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	40,759,476.42	150,470,815.94	81,606,135.19	31,250,000.00	0.00	21,552,142.56	0.00	0.00	3,470,000.00	0.00	0.00	329,108,570.11
282	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	10,809,635.75	50,000.00	0.00	11,808,875.78	5,000,000.25	0.00	0.00	0.00	9,999,775.80	0.00	37,668,287.58
283	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	13,797,998.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,797,998.01

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	ECONOMIC SECTOR												
284	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	2,811,376.20	0.00	44,584,200.00	6,995,250.00	0.00	2,274,161.40	0.00	0.00	58,460,744.22	0.00	0.00	115,125,731.82
285	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	57,479,687.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,479,687.00
286	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	159,278,439.64	106,976,643.53	0.00	6,600,130.00	25,658,250.00	0.00	0.00	39,609,490.00	0.00	0.00	338,522,953.17
287	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	197,621,335.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,621,052.64	0.00	202,242,388.50
288	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	20,958,579.86	41,142,420.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,101,000.67
289	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	16,279,500.01	19,236,158.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,515,658.89
290	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	856,269,119.15	1,318,931,693.88	453,453,444.05	21,822,546.92	15,117,193.21	114,222,942.57	0.00	0.00	0.00	4,106,173,738.87	961,589,458.30	7,847,500,136.10
291	PROJECT DEVELOPMENT INSTITUTE - ENUGU	24,395,829.40	194,435,772.85	165,824,904.39	25,879,140.00	0.00	115,000.00	0.00	0.00	0.00	241,114,851.57	2,710,166,628.53	3,361,932,126.74
292	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	40,895,636.43	93,106,261.12	0.00	23,064,340.60	4,635,007.96	5,072,874.00	0.00	0.00	0.00	0.00	0.00	103,972,120.19
293	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	33,828,691.47	1,277,840,095.62	20,026,506.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,331,695,293.35
294	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	349,339,691.60	19,848,010.38	235,834.52	85,609,440.28	0.00	100,995,964.02	0.00	0.00	0.00	347,592,904.02	0.00	904,628,445.00
295	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	186,380,128.11	272,719,010.81	335,426,155.93	0.00	0.00	0.00	0.00	0.00	0.00	322,680,647.96	0.00	1,117,205,942.81
296	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-ENUGU	86,965,621.99	291,665,757.03	12,941,648.55	19,950,000.00	0.00	0.00	0.00	0.00	0.00	13,350,000.00	23,600,000.00	448,413,019.62
297	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	14,843,412.91	248,242,556.26	198,663,635.04	11,999,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	473,749,604.20
298	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	216,121.05	934,889,838.04	45,855,900.00	0.00	1,100,000.00	0.00	0.00	0.00	0.00	0.00	981,861,859.07
299	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	44,144,469.50	222,755,452.88	222,928,796.89	20,623,684.21	0.00	0.00	0.00	0.00	0.00	428,083,534.32	171,342,908.18	1,109,878,837.08
300	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	21,851,725.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,956,773.90	0.00	137,808,499.49
301	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	3,897,983.25	49,369,886.52	0.00	0.00	0.00	0.00	0.00	0.00	36,604,086.18	0.00	89,871,955.95
302	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	45,700,421.06	0.00	0.00	0.00	0.00	0.00	0.00	188,596,893.04	0.00	234,305,314.10
303	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	7,980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,514,964.99	0.00	47,494,964.99
304	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	314,486,701.11	37,357,962.84	65,486,875.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	417,250,739.33
305	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	38,392,500.00	6,188,954.00	18,445,875.30	17,000,000.00	1,000,000.00	10,449,650.00	0.00	0.00	0.00	0.00	0.00	91,476,179.30
306	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	21,715,000.00	24,662,000.00	0.00	0.00	3,857,487.61	0.00	0.00	0.00	204,194,799.00	0.00	254,429,286.61
307	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	312,709,780.75	1,644,352.49	158,556,931.85	34,434,980.30	19,607,410.03	0.00	0.00	0.00	0.00	0.00	0.00	521,953,455.50
308	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	14,185,605.10	0.00	8,402,237.50	0.00	0.00	5,895,890.00	0.00	0.00	0.00	3,889,931.96	0.00	32,373,664.56
309	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	24,726,959.56	3,811,630.00	34,065,888.76	0.00	0.00	7,847,253.43	0.00	0.00	0.00	6,469,756.56	0.00	76,921,488.31
310	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	19,739,257.82	5,000,000.00	20,046,817.79	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00	0.00	48,286,075.61
311	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	144,280,233.95	12,584,750.00	496,337,514.41	22,598,168.69	57,369,681.56	19,569,219.51	0.00	0.00	0.00	0.00	0.00	722,739,480.12
312	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	152,863,279.61	98,242,617.42	103,215,744.60	28,035,999.99	16,336,900.01	11,347,416.00	0.00	0.00	0.00	0.00	17,635,123.82	399,476,483.47
313	SOKOTO ENERGY RESEARCH	85,476,101.64	29,919,812.53	14,638,499.10	20,200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,234,413.27
314	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	79,612,928.00	114,136,200.00	0.00	9,851,185.31	0.00	0.00	0.00	0.00	0.00	153,622,861.69	0.00	357,223,175.00
315	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	48,338,475.59	10,371,625.01	0.00	0.00	0.00	0.00	0.00	22,931,224.57	0.00	81,641,325.17

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	ECONOMIC SECTOR												
316	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	20,357,142.00	40,888,112.01	2,494,758.00	15,678,600.00	0.00	0.00	0.00	0.00	0.00	22,754,140.00	0.00	102,122,752.01
317	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	0.00	0.00	25,399,729.54	0.00	0.00	0.00	0.00	0.00	0.00	32,354,240.50	0.00	57,753,970.04
318	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	28,678,935.18	3,999,996.00	3,355,550.02	0.00	0.00	5,406,631.25	0.00	0.00	0.00	0.00	0.00	41,641,112.45
319	ENERGY COMMISSION OF NIGERIA	248,709,894.23	5,180,452,656.10	254,600,443.00	274,595,174.00	0.00	142,287,801.00	0.00	0.00	0.00	828,280,827.51	454,807,223.42	7,383,764,019.26
320	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA	102,534,459.09	0.00	18,963,674.00	16,243,500.00	0.00	0.00	0.00	0.00	0.00	71,881,713.01	0.00	207,623,346.10
321	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	46,928,284.85	3,723,184.50	5,833,072.50	0.00	0.00	5,073,709.21	0.00	0.00	0.00	0.00	0.00	61,557,821.06
322	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	35,750,998.90	0.00	16,328,656.03	0.00	0.00	8,356,900.00	0.00	0.00	0.00	0.00	0.00	60,435,554.93
323	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	121,173,958.54	32,831,788,818.72	144,505,708.75	28,737,587.50	45,545,112.00	202,566,036,810.09	0.00	2,343,836,367.14	0.00	25,786,517,774.00	0.00	263,070,141,328.74
324	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	338,294,252.72	85,332,729.88	0.00	0.00	0.00	2,419,661,401.15	0.00	0.00	696,767,963.15	7,979,862,029.48	0.00	11,519,918,376.38
325	NIGERIAN RAILWAY CORPORATION	330,533,361.43	3,255,546,620.38	5,967,499,792.31	528,573,636.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,082,153,410.40
326	NATIONAL INLAND WATERWAYS AUTHORITY	178,375,547.75	3,382,167,169.78	34,595,965.00	682,081,284.88	44,036,934.18	3,916,026.00	0.00	0.00	525,140.00	0.00	0.00	4,237,698,029.59
327	MARITIME ACADEMY, ORON	2,166,439,057.47	768,006,845.38	158,173,854.49	333,331,589.16	219,924,283.72	523,135,868.44	0.00	0.00	178,191,360.71	136,306,866.92	0.00	4,475,508,926.21
328	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	1,314,695,485.02	742,377,229.11	0.00	0.00	0.00	0.00	0.00	0.00	290,040,395.37	1,599,520,276.79	0.00	3,946,633,386.29
329	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	36,101,834.39	616,379,543.96	2,387,031,315.72	103,027,700.00	0.00	983,843,553.95	0.00	0.00	68,275,620.30	1,297,172,247.15	31,556,425.92	5,435,388,641.39
330	NIGERIAN METEOROLOGICAL AGENCY	122,014,981.11	377,302,855.85	1,986,562,969.87	7,444,440.00	62,165,796.00	1,078,135,628.50	0.00	0.00	38,022,134.67	179,652,458.83	0.00	3,843,300,596.83
331	ACCIDENT INVESTIGATION BUREAU	754,629,315.90	36,100,000.00	908,003,133.36	394,146,292.64	84,202,955.25	35,447,262.98	0.00	0.00	19,397,387.57	0.00	0.00	2,131,886,347.70
332	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	2,219,999,993.74	508,760,985.74	0.00	0.00	0.00	0.00	0.00	0.00	730,581,248.00	0.00	3,459,342,227.48
333	FEDERAL MINISTRY OF WORKS, POWER & HOUSING HQTRS	18,194,120,164.29	200,176,347,279.03	17,465,511,437.05	512,352,657.22	523,711,353.60	361,233,766.15	53,929,636.00	0.00	226,323,220.52	348,032,670,274.64	95,739,401,354.35	681,285,691,742.91
334	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	22,724,877,908.90	8,256,666.00	642,246,198.00	69,338,698.00	53,422,487.00	0.00	0.00	0.00	0.00	480,161,685.91	23,978,303,644.81
335	NIGERIAN ELECTRICITY REGULATORY COMMISSION	13,441,287,491.16	15,949,000.00	227,712,000.00	51,815,000.00	528,320,495.51	74,499,186.47	0.00	0.00	0.00	0.00	0.00	14,339,573,153.48
336	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	291,113,182.85	52,300,000.00	683,693,626.41	47,738,250.00	22,457,609.99	4,977,000.00	0.00	0.00	11,451,959.12	171,541,116.15	0.00	985,272,743.90
337	NATIONAL POWER TRAINING INSTITUTE	291,041,424.04	461,587,408.97	98,324,456.57	81,628,543.00	562,000.00	138,874,950.91	911,092.84	0.00	96,264,901.90	0.00	6,450,000.00	1,123,484,818.03
338	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	1,465,046.00	0.00	0.00	0.00	13,468,925.00	15,446,728.50	0.00	0.00	0.00	595,851,234.31	0.00	626,231,933.81
339	TRANSMISSION COMPANY OF NIGERIA	10,017,589.29	31,003,438,819.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,437,195,856.59	0.00	45,050,652,265.73
340	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	31,136,900.48	0.00	583,022,383.48	0.00	583,246,759.17	0.00	0.00	0.00	595,851,234.31	0.00	1,793,257,277.44
341	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	84,149,503.04	38,540,200.00	922,976,224.35	184,793,899.99	126,864,000.33	0.00	0.00	0.00	0.00	1,079,439,028.13	13,322,000.00	2,370,085,003.84
342	FEDERAL SCHOOL OF SURVEY, OYO	64,759,956.59	0.00	24,650,000.00	0.00	0.00	0.00	0.00	0.00	0.00	40,400,000.00	0.00	129,009,956.59
343	FEDERAL ROAD MAINTENANCE AGENCY	281,542,998.44	17,942,863,740.91	38,226,971.00	214,883,396.75	33,899,055.00	46,552,541.55	0.00	0.00	0.00	7,915,416,696.39	0.00	26,385,382,452.04
344	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	89,203,818.09	63,915,362.71	543,750.00	8,681,823.80	5,054,276.57	7,612,904.40	0.00	0.00	0.00	431,718,346.01	0.00	606,730,281.58
345	SURVEY COUNCIL OF NIGERIA	59,560,000.00	0.00	79,894,999.97	17,000,000.00	0.00	4,047,500.00	0.00	0.00	0.00	0.00	77,564,264.30	238,486,764.27
346	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	70,100,683.90	25,709,670.19	102,660,873.01	22,950,000.00	5,920,897.50	9,336,139.00	0.00	0.00	0.00	0.00	0.00	236,678,263.59
347	MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	16,336,882.50	274,172,151.71	0.00	0.00	156,854,475.38	85,943,456.16	0.00	0.00	0.00	0.00	0.00	533,316,965.67
348	DEPARTMENT OF PETROLEUM RESOURCES	4,319,022,998.32	88,171,500.00	598,982,758.15	2,887,642,412.41	325,098,723.93	715,473,415.30	0.00	0.00	167,918,161.74	250,578,623.61	0.00	9,344,888,593.46
349	PETROLEUM TRAINING INSTITUTE	10,522,841.91	958,924,134.82	278,375,436.54	100,327,500.00	78,924,682.09	1,677,488.30	0.00	0.00	5,000,000.00	412,258,704.89	0.00	1,838,010,788.55

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP) - GENERAL	LEASED ASSETS - FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR												
350	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	220,489,209.81	0.00	0.00	0.00	53,607,531.61	25,979,941.69	0.00	0.00	0.00	0.00	0.00	300,076,783.11
351	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	36,492,750.00	0.00	0.00	516,021,907.28	18,515,000.00	42,971,470.01	0.00	0.00	0.00	0.00	0.00	614,001,127.29
352	NIGERIA NUCLEAR REGULATORY AUTHORITY	58,442,665.47	175,573,145.33	166,586,059.00	0.00	0.00	6,326,198.55	0.00	0.00	0.00	0.00	0.00	406,848,068.35
353	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	170,718,445.00	858,893,921.26	542,175,552.00	856,117,980.00	558,230,717.28	240,072,882.46	2,900,000,000.00	0.00	203,984,322.18	126,079,117.29	0.00	6,056,279,517.47
354	NIGERIAN GEOLOGICAL SURVEY AGENCY.	250,395,805.78	150,000,000.00	1,379,185,445.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,779,581,252.20
355	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	19,626,614.14	614,357,061.04	246,245,097.00	16,792,646.96	285,000.00	0.00	186,930,928.58	922,500.00	0.00	107,632,187.28	1,114,712,035.00
356	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	32,412,058.04	53,208,487.17	121,867,456.80	0.00	0.00	0.00	0.00	0.00	242,000,000.00	0.00	0.00	429,588,004.01
357	METALLURGICAL TRAINING INSTITUTE, ONITSHA	76,428,968.44	167,495,653.94	117,282,264.01	28,381,500.00	0.00	8,500,000.01	0.00	0.00	31,130,071.33	105,896,746.21	0.00	535,825,203.94
358	NATIONAL IRON ORE MINING PROJECT - ITAKPE	58,649,732.03	89,887,576.11	0.00	0.00	0.00	4,632,100.00	0.00	0.00	0.00	0.00	0.00	153,169,408.14
359	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	14,838,464.85	10,563,799.43	16,592,845.00	7,500,000.00	42,465.00	354,825.00	0.00	0.00	0.00	83,936,019.24	0.00	133,828,418.52
360	NIGERIA MINING CADASTRE OFFICE & CENTRES	30,293,879.80	0.00	0.00	160,619,650.75	26,166,600.00	19,859,289.00	0.00	0.00	0.00	0.00	0.00	252,849,339.55
361	AJAOKUTA STEEL COMPANY LIMITED	0.00	53,105,297.34	341,764,613.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	394,869,910.91
362	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	16,182,100.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,182,100.29
363	BUDGET AND NATIONAL PLANNING	0.00	625,594,685.76	28,852,581.00	84,636,925.01	15,597,950.00	68,786,174.99	0.00	0.00	0.00	0.00	0.00	818,068,317.76
364	NIGERIA INSTITUTE FOR SOCIAL AND ECONOMIC RESEARCH	22,328,178.92	4,380,500.00	0.00	399,962.67	4,670,000.00	0.00	0.00	0.00	0.00	0.00	0.00	31,778,641.59
365	CENTRE FOR MANAGEMENT DEVELOPMENT	375,638,585.65	0.00	0.00	22,950,000.00	24,213,051.10	110,000.00	0.00	0.00	0.00	29,900,000.00	0.00	452,811,636.75
366	NATIONAL BUREAU OF STATISTICS	100,000,000.00	0.00	26,253,078.00	0.00	41,498,500.00	54,777,878.00	0.00	0.00	0.00	0.00	0.00	222,529,456.00
367	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	49,740,000.00	135,161,252.98	103,678,752.26	55,812,155.00	0.00	0.00	0.00	0.00	0.00	335,392,160.24
368	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	5,000,142.86	7,499,050.00	26,324,490.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,823,683.24
369	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	0.00	290,036,615.00	0.00	0.00	0.00	0.00	0.00	0.00	290,036,615.00
370	FISCAL RESPONSIBILITY COMMISSION	733,650.00	0.00	21,459,000.00	39,832,064.81	12,626,750.00	16,178,337.60	0.00	0.00	0.00	0.00	0.00	95,829,802.50
371	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	3,678,905,353.36	72,865,201,152.74	735,181,401.75	54,670,000.00	58,312,260.00	74,139,230.00	353,192,810.97	0.00	859,335,198.49	45,282,253,158.68	0.00	123,941,280,566.97
372	NIGERIA HYDROLOGICAL SERVICE AGENCY	49,554,340.01	634,112,492.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	683,666,832.77
373	ANAMBRA/ IMO RBDA	346,697,318.07	5,716,825,020.11	38,176,466.86	0.00	10,761,410.85	4,999,953.00	0.00	0.00	101,407,115.55	0.00	0.00	6,218,867,284.44
374	BENIN/ OWENA RBDA	1,705,971,151.45	303,639,297.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775,015,677.29	2,784,626,125.79
375	CHAD BASIN RBDA	333,908,101.18	198,310,835.20	70,316,525.00	90,316,707.60	0.00	0.00	0.00	0.00	0.00	1,261,525,735.27	0.00	1,885,771,904.45
376	CROSS RIVER RBDA	242,839,325.00	15,019,388,521.16	589,174,881.05	329,023,039.00	0.00	226,709,619.00	0.00	0.00	114,503,548.81	17,759,023,951.75	0.00	34,270,662,343.85
377	HADEJIA JAMAA=ARE RBDA	269,125,120.64	5,941,731,354.32	0.00	0.00	0.00	0.00	0.00	0.00	16,979,976.72	0.00	0.00	6,167,836,451.68
378	LOWER BENUE RBDA	607,857,067.66	3,864,104,526.61	14,469,573.59	5,000,000.00	0.00	14,385,000.00	0.00	0.00	0.00	473,934,150.27	0.00	4,979,750,318.13
379	LOWER NIGER RBDA	705,288,473.71	2,306,340,531.22	2,199,641.50	0.00	0.00	89,616,817.17	0.00	0.00	0.00	1,877,906,544.94	387,408,180.01	5,369,680,188.55
380	NIGER DELTA RBDA	136,342,118.59	1,705,656,021.19	9,994,999.20	0.00	0.00	0.00	0.00	0.00	0.00	1,932,821,875.49	885,877,548.88	3,770,692,562.95
381	OGUN/ OSUN RBDA	257,237,389.33	582,520,698.33	232,871,107.86	10,896,528.18	0.00	349,883,886.12	0.00	0.00	0.00	851,475,260.42	29,970,889.92	2,108,855,726.16
382	SOKOTO RIMA RBDA	242,916,389.42	4,762,364,074.58	15,118,091.32	0.00	0.00	524,542,896.03	0.00	0.00	1,828,833.55	1,804,245,472.52	183,075,654.75	6,533,811,272.17
383	UPPER BENUE RBDA	419,617,856.06	3,197,598,598.88	167,470,954.62	0.00	0.00	0.00	0.00	0.00	355,891,036.98	115,765,467.45	4,251,343,915.99	
384	UPPER NIGER RBDA	271,364,909.97	5,390,675,828.25	60,000,000.00	20,127,600.00	0.00	53,561,256.73	0.00	0.00	24,963,545.60	1,848,924,061.52	632,904,435.61	8,304,521,638.68

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR												
385	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	184,950,242.04	289,710,799.37	223,798,042.71	174,497,530.93	85,572,298.00	153,418,059.42	0.00	0.00	6,963,120.00	298,513,388.78	148,992,555.24	1,556,361,986.49
386	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	6,087,000.00	8,287,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,202,582.34	65,175,000.00	224,752,382.34
387	GURARA WATER MANAGEMENT AUTHORITY	85,509,237.00	316,556,465.38	0.00	16,114,110.00	0.00	2,618,720.00	0.00	0.00	0.00	144,059,140.00	0.00	564,849,673.18
	LAW & JUSTICE SECTOR												
388	NATIONAL JUDICIAL COUNCIL- ABUJA	5,097,574,519.87	1,255,221,148.63	336,322,827.80	2,167,359,179.50	728,114,795.83	1,872,939,665.11	0.00	0.00	206,500,001.50	3,011,627,627.76	0.00	14,675,659,966.00
389	SUPREME COURT OF NIGERIA	10,321,983,490.57	353,056,134.44	583,716,924.94	1,643,697,249.94	184,074,198.92	1,584,181,326.12	0.00	0.00	1,692,411,283.81	511,792,188.38	0.00	16,874,912,797.32
390	COURT OF APPEAL	3,822,516,234.14	84,625,500.00	240,053,647.13	1,080,497,743.25	134,124,079.18	701,652,892.29	0.00	0.00	50,033,000.00	103,783,732.19	0.00	6,197,256,828.18
391	FEDERAL HIGH COURT-LAGOS	4,624,067,868.41	106,498,691.51	255,934,251.35	1,446,326,682.00	441,537,261.34	1,866,018,179.31	0.00	0.00	87,342,708.28	2,623,197,349.65	0.00	10,682,323,191.77
392	HIGH COURT OF JUSTICE-FCT ABUJA	92,926,490,151.45	204,330,235.00	666,363,200.00	6,248,356,162.02	712,080,344.00	7,788,738,001.00	0.00	0.00	1,117,693,450.00	524,978,920.00	0.00	103,368,340,483.47
393	SHARIA COURT OF APPEAL-ABUJA	169,769,157.69	32,154,067.83	13,792,000.00	428,290,500.00	5,134,750.00	29,724,000.05	0.00	0.00	27,824,000.00	2,000,000.00	0.00	708,626,475.57
394	CUSTOMARY COURT OF APPEAL ABUJA	25,877,491,965.97	397,941,600.00	340,990,345.80	2,355,867,722.00	429,774,510.00	2,621,005,172.50	0.00	0.00	230,915,966.00	0.00	0.00	31,653,987,501.47
395	NATIONAL INDUSTRIAL COURT	4,127,512,292.94	427,107,434.86	351,018,966.70	1,332,225,123.92	305,851,815.54	1,221,108,343.65	0.00	0.00	36,734,245.20	0.00	0.00	7,801,613,221.81
396	NATIONAL JUDICIAL INSTITUTE-ABUJA	53,584,738,183.10	1,944,548,099.55	755,736,560.00	2,760,041,137.00	2,711,613,991.00	5,927,659,088.61	0.00	0.00	1,833,108,746.00	0.00	0.00	69,517,438,605.30
397	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	601,262,416.87	0.00	0.00	370,000,000.00	19,500,000.00	84,105,150.70	0.00	0.00	0.00	0.00	0.00	1,074,867,567.57
398	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	3,550,441,477.57	84,957,007.00	42,158,349.00	661,897,492.27	160,216,044.77	582,014,431.34	0.00	0.00	0.00	2,744,757,712.75	0.00	7,825,943,394.70
399	FEDERAL MINISTRY OF JUSTICE - HQTRS	93,359,312.10	0.00	160,467,036.25	286,635,384.81	38,433,195.56	0.00	0.00	0.00	8,000,000.00	0.00	428,074,050.00	936,968,978.72
400	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	45,781,461.35	13,221,625.00	0.00	0.00	0.00	0.00	0.00	59,003,086.35
401	LEGAL AID COUNCIL	24,464,652.67	0.00	7,662,483.21	0.00	1,521,450.00	10,877,950.00	0.00	0.00	0.00	0.00	0.00	44,526,535.88
402	COUNCIL OF LEGAL EDUCATION	400,494,850.89	54,862,727.49	39,265,883.23	147,555,555.00	285,500.00	0.00	0.00	0.00	0.00	137,407,888.55	0.00	779,232,405.16
403	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	32,280,891.44	4,970,143.00	0.00	3,415,816.00	0.00	8,100,000.00	0.00	0.00	10,055,975.00	9,263,900.00	0.00	68,086,725.44
404	NATIONAL HUMAN RIGHTS COMMISSION	407,762,660.87	0.00	47,699,705.23	116,793,567.00	41,545,628.65	77,538,230.42	0.00	0.00	0.00	1,146,746,868.63	808,069,041.85	2,648,214,902.65
405	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	17,944,888.58	731,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000,000.00	40,000,000.00	93,676,288.58
406	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	159,529,860.60	0.00	0.00	0.00	0.00	0.00	3,000,000.00	18,433,900.00	180,963,760.60
407	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
408	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	13,836,250.00	371,400.00	84,959,599.97	652,600.00	5,967,600.00	0.00	0.00	10,587,500.00	24,979,088.87	1,323,068,354.51	1,444,422,793.35
409	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	271,294,908.73	449,000.00	162,590,796.00	16,039,450.00	26,599,463.20	0.00	0.00	0.00	0.00	0.00	476,913,617.93
410	CODE OF CONDUCT BUREAU	0.00	303,112,842.55	423,000,000.00	0.00	7,197,840.00	39,740,090.45	0.00	0.00	176,879,552.25	0.00	0.00	949,930,325.25
	REGIONAL SECTOR												
411	FEDERAL CAPITAL TERRITORY ADMINISTRATION	1,137,663,265.44	17,771,848,377.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,117,233,675.91	0.00	27,026,745,318.69
412	FEDERAL MINISTRY OF NIGER DELTA HQTRS	4,058,720,671.04	35,745,910,065.22	336,698,671.94	0.00	78,695,671.76	6,447,375.00	0.00	0.00	96,268,103.88	100,877,391.27	1,083,791,845.15	41,507,319,795.26
413	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,049,999,999.50	0.00	41,049,999,999.50

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR												
414	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	3,298,352,944.79	291,725,865.81	466,923,364.66	60,000,000.00	30,979,161.00	166,858,525.75	0.00	0.00	11,000,000.00	84,662,649.00	2,479,252,716.55	6,813,851,844.84
415	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	722,999,666.61	165,665,224.75	34,652,166.66	124,599,777.00	0.00	247,819,587.00	0.00	0.00	412,898,141.81	107,836.50	0.00	1,648,245,275.43
416	NATIONAL YOUTH SERVICE CORPS (NYSC)	73,906,500.00	285,339,135.88	598,227,157.80	497,187,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,374,659,968.68
417	NIGERIA FOOTBALL FEDERATION	34,007,000.00	34,161,000.00	13,973,283.40	77,549,999.99	11,139,700.01	24,474,750.00	0.00	0.00	17,858,357.99	8,030,805.00	0.00	221,375,796.45
418	NIGERIA INSTITUTE FOR SPORTS (NIS)	275,870,884.00	15,637,275.00	495,510.00	45,662,760.00	36,692,721.00	34,238,142.75	0.00	0.00	0.00	22,114,582.98	0.00	430,712,595.73
419	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	256,390,170.75	0.00	105,017,855.35	0.00	21,416,050.00	2,777,200.00	0.00	0.00	0.00	321,701,647.08	0.00	707,302,923.18
420	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	24,971,009.57	61,445,826.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,416,836.30
421	NATIONAL CENTER FOR WOMEN DEVELOPMENT	2,221,321.00	0.00	102,000.00	0.00	0.00	0.00	0.00	0.00	0.00	286,209,591.40	0.00	288,532,912.40
422	FEDERAL MINISTRY OF EDUCATION - HQTRS	564,310,144.79	625,855,724.56	86,747,870.65	261,225,672.34	67,892,569.23	137,618,774.00	0.00	0.00	1,579,699.00	587,117,698.86	122,626,389.20	2,574,966,653.51
423	TERTIARY EDUCATION TRUST FUND	2,213,468,382.17	0.00	251,847,271.18	1,393,426,679.78	1,399,388,426.13	713,588,710.48	0.00	0.00	18,946,867.56	93,146,583.67	0.00	5,963,716,120.97
424	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	23,481,342,699.65	0.00	30,574,145.92	214,998,505.91	349,082,032.11	1,593,232,547.35	0.00	0.00	0.00	4,062,536,940.75	0.00	29,732,271,671.65
425	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	89,587,744.27	0.00	0.00	18,000,192.00	0.00	19,193,994.54	0.00	0.00	0.00	28,230,734.00	0.00	97,004,664.81
426	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,588,082.28
427	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	117,879,854.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,917,193.48	0.00	130,797,048.37
428	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	15,522,288.52	0.00	0.00	0.00	10,499,200.00	0.00	0.00	0.00	61,317,132.00	0.00	87,338,620.52
429	NATIONAL LIBRARY OF NIGERIA	1,845,550,817.09	270,724,664.92	137,286,716.93	27,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,480,511,398.88
430	NATIONAL EXAMINATIONS COUNCIL	2,493,218,788.39	0.00	55,493,772.00	12,652,547.69	2,144,535,596.00	124,664,610.00	0.00	0.00	0.00	1,195,479,730.89	0.00	5,936,044,964.89
431	MASS LITERACY COUNCIL	25,017,922.29	700,000.00	448,524,514.84	70,327,861.42	5,725,009.00	34,438,409.50	0.00	0.00	0.00	221,522,886.05	0.00	796,248,603.10
432	NOMADIC EDUCATION COMMISSION	132,063,416.20	0.00	0.00	46,145,900.75	35,171,050.00	49,641,847.50	0.00	0.00	0.00	0.00	0.00	263,023,014.45
433	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	784,578.20	0.00	0.00	73,640,000.00	0.00	1,511,120.00	0.00	0.00	1,538,900.00	246,534,078.20	0.00	324,008,676.40
434	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	6,932,445.00	714,950.00	41,485,978.00	53,208,582.86	0.00	0.00	0.00	0.00	0.00	0.00	102,402,955.86
435	TEACHERS REGISTRATION COUNCIL OF NIGERIA	418,662,882.45	59,742,000.00	43,572,999.25	228,125,140.45	297,033,294.92	329,539,331.90	0.00	0.00	0.00	45,734,856.74	51,020,800.00	1,465,430,507.75
436	COMPUTER REGISTRATION COUNCIL OF NIGERIA	17,321,818.50	0.00	0.00	6,869,593.50	0.00	2,021,250.00	0.00	0.00	0.00	38,325,441.00	0.00	64,538,103.00
437	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	19,382,986.55	0.00	41,018,120.00	366,167,740.01	5,488,050.00	450,748,669.82	0.00	0.00	0.00	52,633,418.15	0.00	965,438,763.71
438	NATIONAL TEACHERS INSTITUTE	21,648,430.21	0.00	0.00	74,934,876.27	898,000.00	0.00	0.00	0.00	0.00	499,060,961.71	97,219,688.75	743,143,876.94
439	FEDERAL POLYTECHNIC ADO-EKITI	1,618,001,934.92	35,381,966.77	73,528,817.00	98,083,465.55	22,733,332.46	437,188,335.40	0.00	0.00	132,113,238.99	93,499,559.40	0.00	2,510,240,640.55
440	FEDERAL POLYTECHNIC BAUCHI	192,314,995.65	0.00	29,220,640.29	0.00	10,210,884.23	52,083,774.21	0.00	0.00	59,219,874.54	328,306,285.32	0.00	671,356,374.22
441	FEDERAL POLYTECHNIC BIDA	3,338,968,788.94	536,268,429.65	251,323,009.59	186,747,353.05	313,102,404.39	786,936,718.84	0.00	0.00	1,284,500,485.00	203,412,876.82	0.00	6,861,317,984.28
442	FEDERAL POLYTECHNIC IDAH	1,562,688,546.71	417,706,018.15	358,061,875.35	288,284,760.00	0.00	496,083,481.00	0.00	0.00	277,672,995.00	0.00	0.00	3,314,497,625.22
443	FEDERAL POLYTECHNIC KAURA NAMODA	424,945,794.65	0.00	3,987,671.25	357,000.00	38,492,737.50	2,706,740.00	0.00	0.00	0.00	246,428,842.01	0.00	716,917,985.41
444	FEDERAL POLYTECHNIC MUBI	11,565,565.00	12,024,990.87	4,857,500.00	60,000.00	6,848,079.94	25,463,068.76	0.00	0.00	1,589,500.00	143,604,618.06	0.00	206,163,322.63
445	FEDERAL POLYTECHNIC NASARAWA	17,380,926.04	99,939,296.13	18,198,310.17	37,294,560.51	20,734,776.33	223,285,930.27	0.00	0.00	247,881,279.69	702,652,890.92	0.00	1,359,267,970.06
446	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,544,395,417.03	166,974,963.47	149,790,278.00	182,805,965.00	11,987,116.55	49,416,669.25	0.00	0.00	110,586,388.00	2,415,593,156.41	42,274,431.00	6,763,744,374.71
447	FEDERAL POLYTECHNIC KADUNA	716,580,183.84	16,194,834.77	6,715,583.20	24,711,946.10	202,138,029.80	409,577,620.34	0.00	0.00	44,615,965.39	22,900,721.45	0.00	1,443,434,284.93
448	FEDERAL POLYTECHNIC OFFA	2,544,582,746.50	44,625,364.60	211,201,236.70	238,561,265.20	62,887,420.30	548,401,922.41	0.00	0.00	15,237,195.18	337,384,885.50	0.00	4,002,882,036.39
449	FEDERAL POLYTECHNIC EDE	73,077,449.72	33,512,852.22	10,692,000.00	58,573,000.00	42,564,623.73	58,473,463.01	0.00	0.00	0.00	54,155,762.16	0.00	349,757,150.84
450	FEDERAL POLYTECHNIC AVICHI	253,421,824.20	54,988,284.16	78,118,588.00	30,263,625.00	6,926,450.74	33,988,099.00	0.00	0.00	0.00	609,959,859.91	0.00	1,062,652,911.81

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECOVERY EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	SOCIAL SECTOR												
451	FEDERAL POLYTECHNIC NEKEDE	488,348,581.19	197,349,195.92	6,783,166.00	0.00	51,923,689.00	274,572,923.81	0.00	0.00	2,900,000.00	142,492,880.50	0.00	1,156,369,636.42
452	FEDERAL POLYTECHNIC OKO	1,716,733,334.00	193,710,841.91	553,217,733.00	396,567,832.00	1,875,119,908.86	883,481,688.38	0.00	0.00	946,016,741.25	1,334,638,997.31	0.00	7,899,487,136.71
453	FEDERAL POLYTECHNIC DAMATURU	1,693,813,183.00	84,516,194.78	189,656,618.00	95,486,865.00	126,884,360.00	952,577,475.00	0.00	0.00	124,458,811.00	0.00	0.00	3,896,534,046.78
454	FEDERAL POLYTECHNIC HUSSAINI ADAMU	92,372,425.18	97,409,309.57	19,105,864.88	0.00	77,256,396.46	79,496,396.80	0.00	0.00	0.00	98,455,847.29	0.00	454,095,440.18
455	FEDERAL POLYTECHNIC GWANDU	0.00	47,114,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,114,000.00
456	FEDERAL POLYTECHNIC ILARO	2,287,533,766.54	395,986,632.57	309,369,515.48	246,644,285.84	255,898,865.45	500,940,838.21	0.00	0.00	411,954,970.27	23,350,847.93	0.00	4,431,679,722.29
457	YABA COLLEGE OF TECHNOLOGY	0.00	14,455,945.74	0.00	0.00	123,762,374.40	3,517,886.53	0.00	0.00	0.00	90,500,903.00	0.00	232,236,309.76
458	FEDERAL POLYTECHNIC BALI	2,073,472,000.36	29,084,135.68	360,783,347.31	273,689,359.70	1,447,319,448.05	589,587,546.80	0.00	0.00	0.00	1,272,545,440.13	0.00	6,046,481,368.12
459	FEDERAL POLYTECHNIC EKOWE	0.00	18,821,147.50	84,092,550.00	1,250,000.00	4,404,754.54	0.00	0.00	0.00	8,518,166.44	22,636,870.86	0.00	119,723,439.34
460	FEDERAL POLYTECHNIC BONNY	18,103,791.00	0.00	0.00	19,190,475.00	0.00	12,059,250.84	0.00	0.00	0.00	0.00	0.00	49,353,516.84
461	FEDERAL POLYTECHNIC UKANA	126,400,877.16	46,262,976.20	10,058,000.00	0.00	0.00	8,002,316.07	0.00	0.00	0.00	111,502,537.25	0.00	302,226,706.68
462	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	129,553,287.39	0.00	61,200.00	22,436,643.94	45,551,787.00	4,275,316.78	0.00	0.00	2,662,410.00	76,009,216.20	0.00	280,549,662.71
463	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	24,334,000.00	11,156,270.15	12,130,166.71	139,213,747.12	60,864,996.20	25,388,858.48	0.00	0.00	43,781,170.55	955,866,308.84	73,000,002.71	1,345,735,470.74
464	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	172,240,808.33	0.00	132,418,945.95	313,031,826.00	825,589,790.47	501,396,595.58	0.00	0.00	272,284,266.67	258,234,183.20	2,093,456,886.57	4,568,494,332.77
465	FEDERAL COLLEGE OF EDUCATION AKOKA	14,592,272.29	323,405,793.45	101,537,605.00	107,057,436.00	233,581,639.00	613,424,996.62	0.00	0.00	147,984,133.00	1,201,617,835.62	1,410,558,921.96	4,154,181,884.94
466	FEDERAL COLLEGE OF EDUCATION ASABA	152,486,922.16	0.00	0.00	0.00	15,644,020.58	120,234,762.54	0.00	0.00	0.00	56,010,711.80	32,482,800.14	376,859,217.14
467	FEDERAL COLLEGE OF EDUCATION BICHI	14,596,052.00	24,821,544.36	0.00	30,476.19	17,265,728.65	140,173,798.18	0.00	0.00	0.00	627,254,350.76	198,934,700.29	1,023,074,650.43
468	FEDERAL COLLEGE OF EDUCATION GOMBE	5,833,700,000.00	778,582,595.82	814,225,533.46	423,761,400.00	1,862,008,215.03	2,112,986,126.46	0.00	0.00	182,149,931.25	741,273,723.95	5,805,830,529.98	17,667,358,455.95
469	FEDERAL COLLEGE OF EDUCATION GUSAU	5,000,000.00	0.00	0.00	13,822,664.00	0.00	0.00	0.00	0.00	9,458,945.85	27,240,855.26	14,860,157.52	70,382,622.63
470	FEDERAL COLLEGE OF EDUCATION KANO	362,655,482.45	8,777,380.14	53,954,493.28	15,447,943.79	25,611,529.86	58,114,811.14	0.00	0.00	0.00	72,483,886.52	202,641,461.13	799,286,108.25
471	FEDERAL COLLEGE OF EDUCATION KATSINA	116,392,835.34	5,852,090.54	0.00	23,897,856.11	12,588,039.71	112,338,582.06	0.00	0.00	0.00	14,135,089.80	215,597,684.42	501,261,377.98
472	FEDERAL COLLEGE OF EDUCATION KOTANGORA	178,696,653.04	19,767,580.00	14,493,168.50	6,251,175.00	2,666,100.00	4,792,340.00	0.00	0.00	0.00	100,154,119.35	40,052,420.13	366,873,486.02
473	FEDERAL COLLEGE OF EDUCATION OBUDU	20,896,588.84	5,198,940.00	0.00	28,400,000.00	18,484,800.00	60,217,266.52	0.00	0.00	0.00	84,324,976.76	128,337,846.75	345,860,418.87
474	FEDERAL COLLEGE OF EDUCATION OKENE	2,533,264,718.82	263,893,877.00	583,464,797.93	532,354,678.02	331,498,776.17	1,571,783,616.97	0.00	0.00	4,921,700.00	415,997,948.58	5,345,431,893.49	11,522,549,206.98
475	FEDERAL COLLEGE OF EDUCATION OMUKU	153,448,085.22	0.00	228,526,233.00	263,241,060.00	176,046,988.24	788,025,166.86	0.00	0.00	411,017,864.86	448,841,723.60	2,548,450,035.63	4,930,596,377.41
476	FEDERAL COLLEGE OF EDUCATION ONDO	2,989,868,916.97	23,853,258.04	252,134,782.93	230,013,895.00	236,681,548.74	579,675,568.92	0.00	0.00	449,530,689.15	692,641,158.97	0.00	5,371,998,961.72
477	FEDERAL COLLEGE OF EDUCATION OYO	521,226,829.82	27,180,015.93	51,611,229.73	7,410,328.94	101,724,220.00	220,957,662.98	0.00	0.00	61,892,531.50	193,800,552.58	0.00	1,139,803,571.61
478	FEDERAL COLLEGE OF EDUCATION PANKSHIN	757,595,888.84	21,859,674.98	4,278,351.37	94,155,463.00	53,499,939.01	106,161,833.99	0.00	0.00	0.00	19,913,790.38	0.00	997,464,861.57
479	FEDERAL COLLEGE OF EDUCATION POTISKUM	241,941,244.74	8,812,503.01	42,804,367.75	10,840,435.00	85,262,075.70	114,755,327.37	0.00	0.00	19,752,108.22	311,021,138.89	0.00	835,189,200.68
480	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,613,967,404.00	332,218,994.91	98,039,469.00	228,448,803.00	273,382,486.00	480,489,792.70	0.00	0.00	9,939,384.00	144,158,199.99	0.00	3,180,637,263.60
481	FEDERAL COLLEGE OF EDUCATION YOLA	28,571,228.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,094,969.00	0.00	0.00	40,666,189.58
482	FEDERAL COLLEGE OF EDUCATION ZARIA	2,996,221,957.52	0.00	213,770.00	44,870,164.00	404,655,856.29	692,919,650.00	0.00	0.00	48,289,219.00	96,355,568.62	0.00	4,163,526,385.43
483	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	394,951,565.50	7,693,818.00	42,650,894.00	96,640,354.00	281,985,164.00	687,028,831.96	379,870,787.00	0.00	0.00	170,944,117.69	0.00	2,061,684,732.21
484	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	136,958,718.61	12,916,433.35	6,777,587.85	0.00	4,884,235.00	464,000.00	0.00	0.00	0.00	0.00	0.00	162,000,974.81

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	SOCIAL SECTOR												
486	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	737,995,852.29	972,200.00	0.00	49,720,935.00	1,125,000.00	0.00	0.00	0.00	0.00	32,973,420.00	2,623,976,198.18	3,446,762,605.44
487	UNIVERSITY OF IBADAN	1,374,980,133.51	198,784,657.73	45,383,934.61	249,035,447.78	190,109,040.73	114,969,959.46	0.00	0.00	41,829,827.24	43,387,713.00	24,316,542.59	2,282,797,256.67
488	UNIVERSITY OF LAGOS	65,273,496,198.67	113,705,819.72	13,651,614.12	440,854,911.00	2,030,241,355.88	1,188,187,481.71	0.00	0.00	861,322.50	9,829,721,738.67	0.00	78,090,530,392.27
489	UNIVERSITY OF NIGERIA, NNSUKA	1,157,059,846.52	86,294,788.95	18,025,000.00	24,748,500.00	25,383,078.82	61,273,991.25	0.00	0.00	62,237,999.12	448,974,310.92	0.00	934,849,289.58
490	AHMADU BELLO UNIVERSITY, ZARIA	1,366,837,880.26	1,226,521,749.82	5,048,657.79	0.00	19,832,676.96	43,428,316.25	0.00	0.00	0.00	0.00	6,980,945.00	2,662,641,426.14
491	OBAFEMI AWOLOWO UNIVERSITY	433,190,793.78	0.00	0.00	89,763,336.70	0.00	0.00	0.00	0.00	158,000.00	0.00	0.00	523,112,130.48
492	UNIVERSITY OF BENIN	6,749,801,897.54	85,725,347.68	19,848,596.65	0.00	85,532,984.00	99,431,708.25	0.00	0.00	54,371,648.77	567,132,401.95	0.00	7,661,793,782.84
493	UNIVERSITY OF JOS	2,549,075,500.01	104,633,503.32	47,004,531.98	278,824,956.69	100,948,511.71	95,861,502.81	0.00	0.00	61,572,234.26	19,900,188.94	0.00	3,257,820,934.72
494	UNIVERSITY OF CALABAR	884,792,755.11	473,618,370.07	98,196,855.00	77,000,000.00	22,970,079.00	91,576,318.00	0.00	0.00	436,178,892.86	1,419,501,381.01	0.00	3,503,814,651.05
495	UNIVERSITY OF ILORIN	18,705,868,119.31	241,577,635.21	337,755,525.16	1,814,496,975.57	380,266,071.83	111,218,647.15	0.00	17,126,550.52	6,465,095,289.36	13,281,882,184.88	0.00	40,054,486,996.99
496	UNIVERSITY OF ABUJA	12,117,707,937.36	35,284,613.19	699,628,461.35	857,882,701.17	230,426,400.16	1,228,513,104.71	0.00	0.00	40,226,186.25	2,034,186,853.18	0.00	17,243,775,457.37
497	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,752,000.00	0.00	43,050,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,802,000.00
498	UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,038,187.79
499	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	262,508,810.52	9,465,837.00	0.00	75,700,000.00	85,789,227.70	121,929,578.99	0.00	0.00	122,788,200.14	29,013,970.25	0.00	707,195,119.40
500	UNIVERSITY OF PORT HARCOURT	13,102,583,312.74	646,714,765.75	17,864,175.00	636,708,874.00	1,891,328,650.49	2,292,804,132.99	0.00	0.00	0.00	13,450,845,380.53	0.00	32,040,349,291.50
501	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	928,406,686.62	116,432,755.21	0.00	35,150,000.00	31,099,022.20	84,499,247.25	0.00	0.00	54,211,864.43	16,338,154.21	369,485,270.04	1,635,617,089.96
502	UNIVERSITY OF TECHNOLOGY, OWERRI	256,371,776.69	119,079,303.78	89,169,369.45	43,139,125.98	23,798,549.82	57,354,993.47	0.00	0.00	22,106,883.14	928,956,771.14	60,894,780.39	1,592,862,463.74
503	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	437,945,656.59	150,874,189.32	24,274,866.75	6,785,714.28	11,587,273.17	31,869,609.73	0.00	0.00	6,186,917.66	0.00	3,150,000.00	671,793,093.44
504	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	78,504,311.32	0.00	0.00	0.00	0.00	0.00	48,688,271.73	0.00	127,192,583.05
505	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	690,027,448.90	344,454,630.16	503,433,110.00	387,493,847.86	629,469,079.28	933,450,310.72	0.00	0.00	1,746,425,630.83	0.00	54,732,141,845.00	59,966,895,896.75
506	UNIVERSITY OF UYO	805,446,942.00	81,828,011.71	100,500.00	150,920,000.00	7,422,340.00	225,762,767.00	0.00	0.00	30,034,252.00	23,936,675.00	78,899.51	1,325,550,587.22
507	UNIVERSITY OF MAIDUGURI	54,860,794.11	163,698,734.52	0.00	35,717,440.00	132,290,137.65	31,355,645.05	0.00	0.00	44,697,503.03	383,586,761.97	788,328,125.68	1,634,955,148.01
508	NNAMDI AZIKIWE UNIVERSITY, AWKA	483,119,842.30	46,034,261.95	23,593,959.91	246,248,169.99	65,105,622.11	116,505,350.69	0.00	0.00	48,614,602.05	419,684,365.86	0.00	1,370,897,374.90
509	BAYERO UNIVERSITY, KANO	1,613,466,984.86	628,454,516.86	64,694,208.43	162,088,241.72	79,896,847.00	346,423,598.32	0.00	0.00	126,384,442.65	124,076,778.00	0.00	3,084,417,617.24
510	USMAN DAN FODIO UNIVERSITY, SOKOTO	440,886,616.15	43,439,653.08	0.00	54,103,290.51	3,458,399.51	31,167,521.73	0.00	0.00	262,472,005.87	254,003,859.30	25,494,594.99	1,115,838,141.14
511	NATIONAL MATHEMATICAL CENTRE, SHEDA	16,476,945.04	277,704,029.48	141,300,058.00	105,395,218.33	84,183,505.62	220,184,264.00	0.00	0.00	84,789,765.76	405,753,421.04	639,597,045.35	1,975,424,226.50
513	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	6,975,879.71	10,558,875.43	0.00	23,875,625.00	0.00	0.00	0.00	0.00	0.00	5,479,706.22	0.00	47,889,286.36
514	ARABIC LANGUAGE VILLAGE BORNO	19,963,383.49	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	100,250,000.00	120,216,383.49
515	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	67,181,778.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,287,904.14	0.00	72,469,682.40
516	FEDERAL UNIVERSITY OYE-EKITI	548,141,426.03	225,778,927.17	0.00	26,528,600.00	54,967,680.87	145,946,449.95	0.00	0.00	236,125,343.73	66,710,986.87	8,473,872.95	1,302,873,359.77
517	FEDERAL UNIVERSITY OTUOKE	11,094,787.34	13,000.00	8,677,164.52	93,405,555.00	3,006,047.66	48,638,033.70	0.00	0.00	49,725,793.70	102,906,583.75	0.00	318,660,365.67
518	FEDERAL UNIVERSITY DUTSE	1,158,538,825.72	198,337,697.75	55,390,405.50	53,521,279.61	300,294,750.66	192,187,816.32	0.00	0.00	0.00	124,315,348.55	0.00	2,082,585,317.11
519	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	898,066,925.69	661,240,017.50	320,000.00	60,752,100.50	75,339,262.22	102,793,452.67	0.00	0.00	159,485,234.14	22,879,054.00	0.00	1,980,795,046.66
520	FEDERAL UNIVERSITY LAFIA	158,976,549.75	235,400,314.62	0.00	59,612,500.00	0.00	22,585,710.00	0.00	0.00	0.00	0.00	0.00	468,575,074.37

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	SOCIAL SECTOR												
521	FEDERAL UNIVERSITY DUTSIN-MA	1,041,173,655.16	283,091,636.04	386,689,349.00	354,877,688.00	111,714,196.25	531,991,180.75	0.00	0.00	484,627,405.36	404,547,817.45	0.00	3,448,713,127.98
522	FEDERAL UNIVERSITY KASHERE	579,332,432.35	38,280,594.70	0.00	0.00	910,000.00	0.00	0.00	0.00	27,459,731.33	320,208,735.00	0.00	966,191,953.38
523	FEDERAL UNIVERSITY LOKOJA	213,865,886.84	108,751,706.67	130,000.00	6,601,876.54	6,818,936.17	35,656,828.69	0.00	0.00	5,361,500.00	0.00	0.00	379,177,935.31
524	FEDERAL UNIVERSITY WUKARI	915,877,818.67	34,338,835.10	0.00	58,656,720.47	24,842,127.98	322,007,447.48	0.00	0.00	100,296,640.05	14,551,689.37	0.00	1,471,370,779.10
525	FEDERAL UNIVERSITYOF BERNIN KEBBI	384,032,674.89	148,165,351.83	5,670,071.48	1,400,000.00	0.00	22,215,171.82	0.00	0.00	53,204,781.79	193,507,371.88	0.00	758,195,423.64
526	FEDERAL UNIVERSITYOF GASHUA	521,648,499.27	227,863,587.10	701,518.45	34,600,000.00	47,247,537.58	64,975,286.48	0.00	0.00	74,479,983.22	79,297,176.04	0.00	1,051,093,587.98
527	FEDERAL UNIVERSITYOF GUSAU	345,959,987.40	142,611,804.46	150,000.00	19,980,000.00	2,954,690.48	61,514,318.88	0.00	0.00	109,512,037.92	0.00	0.00	682,491,719.06
528	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	98,629,765.20	23,127,649.99	1,415,000.00	0.00	0.00	0.00	0.00	0.00	0.00	112,815,261.85	0.00	197,987,016.55
529	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	618,648,575.21	4,909,731.25	10,703,878.58	10,275,762.05	9,997,456.28	20,332,687.21	0.00	0.00	0.00	99,241,554.77	0.00	714,584,645.35
530	NATIONAL OPEN UNIVERSITY	476,875,719.01	49,728,106.43	283,116,704.37	38,587,500.00	948,844,751.00	572,376,036.02	0.00	0.00	38,419,816.97	0.00	0.00	2,327,948,633.80
531	F.S.C. SOKOTO	18,369,782.00	0.00	0.00	8,195,000.00	0.00	0.00	0.00	0.00	0.00	124,752,772.76	0.00	143,317,474.76
532	FGC AZARE	0.00	13,353,292.58	3,018,750.00	0.00	41,555,782.00	2,823,593.63	0.00	0.00	292,000.00	257,334,159.72	0.00	318,315,077.93
533	FGC BUNI YADI	48,059,786.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	443,192,910.30	0.00	491,252,696.30
534	FGC BIRIN YAURI	0.00	16,657,657.00	0.00	0.00	20,549,294.95	0.00	0.00	0.00	0.00	208,046,539.52	0.00	245,253,491.47
535	FGC DAURA	0.00	4,237,852.01	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	72,571,334.52	0.00	77,209,426.53
536	FGC GANYE	0.00	37,895,494.75	0.00	12,951,811.50	0.00	13,848,786.60	0.00	0.00	0.00	105,745,729.69	0.00	170,441,822.54
537	FGC GARKI	0.00	44,641,039.75	0.00	0.00	0.00	7,613,624.99	0.00	0.00	0.00	123,518,864.54	0.00	175,773,529.28
538	FGC GANIKIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,481,571.91	0.00	154,481,571.91
539	FGC IKET NISE	0.00	18,264,886.88	0.00	0.00	0.00	14,903,000.00	0.00	0.00	0.00	67,412,654.27	0.00	100,485,540.35
540	FGC IKET VANDAKYA	0.00	22,782,879.75	11,913,000.00	0.00	12,035,000.00	1,868,000.00	0.00	0.00	501,594.72	71,362,000.00	0.00	120,182,474.47
541	FGC IKOM	12,179,385.64	37,457,518.75	0.00	0.00	0.00	7,403,000.00	0.00	0.00	0.00	207,955,875.85	0.00	264,992,780.24
542	FGC IKOT EKPENE	166,823,785.98	59,618,042.43	0.00	0.00	3,293,000.00	0.00	0.00	0.00	0.00	31,226,742.80	0.00	260,898,491.21
543	FGC IKURIN	0.00	34,535,238.34	0.00	0.00	14,000,000.00	6,496,000.00	0.00	0.00	1,419,926.56	85,271,716.16	30,000,000.00	171,632,875.06
544	FGC JOS	74,353,885.34	12,774,711.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,107,625.40	176,236,142.49
545	FGC KADUNA	93,331,879.50	0.00	0.00	0.00	0.00	34,020,000.00	0.00	0.00	0.00	0.00	92,649,003.66	166,000,883.16
546	FGC KANO	24,321,926.01	17,397,161.71	3,436,000.00	0.00	0.00	0.00	0.00	0.00	0.00	89,810,865.28	0.00	134,875,973.00
547	FGC KEFFI	20,763,685.73	85,645,215.77	0.00	0.00	13,480,228.13	20,055,165.63	0.00	0.00	0.00	4,639,594.70	0.00	125,583,889.96
548	FGC KIYAWA	68,668,199.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,258,000.00	0.00	106,926,199.99
549	FGC KWALI	0.00	93,993,555.17	0.00	0.00	24,797,057.85	0.00	0.00	0.00	0.00	42,315,059.37	0.00	161,105,672.39
550	FGC MAIDUGURI	63,811,125.00	13,040,355.99	5,000,000.00	0.00	0.00	1,275,700.00	0.00	0.00	0.00	108,516,244.60	0.00	192,643,425.59
551	FGC MINJIBIR	0.00	71,292,855.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,787,307.79	0.00	219,080,163.68
552	FGC MINNA	21,670,785.00	2,000,000.01	0.00	0.00	2,497,000.00	11,327,100.00	0.00	0.00	0.00	83,142,781.00	0.00	120,637,666.01
553	FGC ODIKOLOGUNA	22,999,999.97	7,199,449.43	0.00	0.00	145,000.00	4,021,150.00	0.00	0.00	0.00	161,987,611.06	0.00	196,353,210.46
554	FGC ODOGBOLU	77,386,496.70	33,963,597.79	0.00	0.00	5,926,624.99	0.00	0.00	0.00	11,019,875.18	88,719,637.77	0.00	217,016,632.43
555	FGC OGBOMOSHMO	116,530,518.03	0.00	0.00	0.00	0.00	1,750,000.00	0.00	0.00	0.00	80,451,671.01	0.00	198,732,189.04

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR												
557	FGC OGOJA	113,006,146.00	20,174,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,286,639.22	0.00	181,467,160.22
558	FGC OHAFIA	4,254,866.00	156,885,405.17	906,775.00	0.00	697,519.00	12,165,002.83	0.00	0.00	556,953.00	12,606,691.25	0.00	187,993,213.45
559	FGC OKIGWE	54,682,426.60	22,055,428.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,218,906.00	0.00	123,956,762.36
560	FGC OKPOSI	65,972,326.45	19,621,999.95	0.00	0.00	0.00	6,985,000.00	0.00	0.00	0.00	139,425,389.28	0.00	232,004,715.65
561	FGC ONITSHA	35,465,511.70	23,293,678.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,999,171.10	0.00	106,688,361.15
562	FGC PORT HARCOURT	30,800,863.38	32,544,344.81	0.00	0.00	0.00	72,000.00	0.00	0.00	0.00	23,142,266.35	0.00	86,559,473.74
563	FGC POTISKUM	34,350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,693,000.00	0.00	150,043,000.00
564	FGC RUBBOCHI	0.00	70,226,927.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,396,874.24	0.00	101,623,801.36
565	FGC SOKOTO	70,000,000.00	0.00	0.00	14,999,999.70	0.00	9,900,000.00	0.00	0.00	0.00	78,439,314.99	0.00	173,339,314.69
566	FGC UGWOLAWO	77,286,815.50	62,442,014.46	13,835,794.47	0.00	1,825,000.00	2,926,530.00	0.00	0.00	2,496,229.00	20,959,451.44	0.00	181,771,834.87
567	FGC WARRI	39,590,656.10	0.00	0.00	11,193,000.00	992,000.00	10,720,000.00	0.00	0.00	0.00	86,204,100.00	0.00	148,699,756.10
568	FGC ZARIA	0.00	0.00	0.00	0.00	1,791,588.75	0.00	0.00	0.00	0.00	81,894,617.37	0.00	83,686,206.12
569	FGC, BILLIRI	12,156,446.81	57,037,299.21	0.00	0.00	0.00	9,525,096.00	0.00	0.00	0.00	216,076,647.15	0.00	294,795,491.97
570	FGC, IDO-ANI	8,320,000.00	36,975,745.00	0.00	11,950,000.00	0.00	45,000,000.00	0.00	0.00	0.00	167,148,352.27	0.00	264,394,097.27
571	FGC, IKOLE	57,175,183.70	3,531,671.50	0.00	0.00	0.00	3,762,050.00	0.00	0.00	0.00	93,444,866.57	0.00	157,913,171.77
572	FGGC ABAJI	0.00	67,910,414.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,509,469.65	0.00	102,419,884.56
573	FGGC ABULOMA	3,000,000.00	12,766,341.69	19,003,042.95	0.00	0.00	0.00	0.00	0.00	0.00	120,760,002.80	0.00	156,337,386.48
574	FGGC AKURE	0.00	32,018,047.50	0.00	0.00	0.00	16,100,000.00	0.00	0.00	0.00	76,959,948.90	0.00	125,077,996.40
575	FGGC ANKA	0.00	48,694,777.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,519,889.55	0.00	127,214,586.67
577	FGGC BAJOGA	16,267,613.00	32,225,684.34	0.00	0.00	0.00	285,000.00	0.00	0.00	0.00	69,809,727.63	0.00	118,588,024.97
578	FGGC BAKORI	21,966,520.37	0.00	12,304,885.01	1,343,700.00	1,500,000.00	0.00	0.00	0.00	0.00	74,406,674.16	0.00	110,621,779.54
579	FGGC BAUCHI	21,118,998.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,296,377.07	0.00	122,415,375.67
580	FGGC BENIN	5,239,500.00	0.00	29,426,250.00	0.00	0.00	32,170,635.00	0.00	0.00	0.00	78,366,900.00	0.00	145,203,485.00
581	FGGC BIDA	24,620,368.50	66,283,922.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000,000.00	0.00	105,904,290.70
582	FGGC BWARI	0.00	8,918,041.40	1,575,000.00	0.00	0.00	2,322,750.00	0.00	0.00	0.00	113,559,675.05	0.00	126,375,466.45
583	FGGC CALABAR	0.00	11,704,234.16	0.00	0.00	0.00	7,900,400.00	0.00	0.00	1,396,934.85	103,957,758.62	0.00	124,959,319.61
584	FGGC EFON ALAYE	190,000.00	118,573,907.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,827,674.90	0.00	236,591,582.10
585	FGGC EFON IMNRINGI	0.00	46,890,754.47	0.00	0.00	0.00	4,052,112.70	0.00	0.00	0.00	117,840,896.54	0.00	168,783,963.71
586	FGGC ENUGU	10,024,169.07	48,458,052.47	26,494,399.88	0.00	6,375,288.28	6,177,065.00	0.00	0.00	8,781,054.92	124,649,059.02	0.00	230,959,088.55
587	FGGC EZZAMGBO ABAKALIKI	0.00	19,555,000.00	0.00	9,500,000.00	0.00	2,094,000.00	0.00	0.00	0.00	133,626,560.25	0.00	165,545,560.25
588	FGGC GBOKO	56,731,828.52	4,477,184.25	0.00	0.00	5,374,950.00	0.00	0.00	0.00	0.00	23,998,775.67	0.00	90,582,738.24
589	FGGC GUSAU	91,504,956.97	28,716,777.00	0.00	26,840,000.00	0.00	0.00	0.00	0.00	0.00	85,740,667.30	0.00	224,802,401.27
590	FGGC GWANDU	57,075,426.50	51,686,577.80	0.00	10,000,000.00	0.00	0.00	0.00	0.00	0.00	229,266,814.99	0.00	348,027,819.29

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR												
591	FGGC IBILLO	0.00	0.00	0.00	0.00	0.00	4,432,000.00	0.00	0.00	0.00	118,566,772.02	0.00	123,398,772.02
592	FGGC IBUSA	0.00	1,711,500.00	849,838.56	33,748,500.00	0.00	7,093,000.00	0.00	0.00	0.00	159,169,455.54	0.00	206,569,294.10
593	FGGC IKOT-OBIO-ITONG	43,874,744.65	51,454,701.33	0.00	0.00	69,400.00	0.00	0.00	0.00	0.00	10,025,764.67	0.00	105,424,610.71
594	FGGC ILORIN	69,222,429.54	11,845,582.00	0.00	0.00	0.00	16,659,199.00	0.00	0.00	0.00	120,373,909.20	0.00	218,101,119.74
595	FGGC IPETUMODU	25,348,801.31	22,727,346.83	0.00	14,290,000.00	5,088,500.00	3,350,000.00	0.00	0.00	0.00	125,563,214.56	0.00	196,357,862.70
596	FGGC JALINGO	0.00	5,417,889.75	0.00	11,692,812.50	0.00	6,348,273.50	0.00	0.00	0.00	89,494,753.93	0.00	112,953,729.68
597	FGGC KABBA	43,757,983.64	67,993,999.05	0.00	0.00	0.00	1,857,500.00	0.00	0.00	0.00	134,515,671.26	0.00	248,125,073.75
598	FGGC KAZAURE	62,476,398.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,654,588.35	0.00	108,130,979.05
599	FGGC KEANA	5,324,889.40	42,719,789.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,247,551.43	0.00	119,292,229.95
600	FGGC LANGTANG	0.00	39,229,064.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,923,096.64	0.00	167,152,161.04
601	FGGC LEJJA	9,849,372.34	147,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,338,515.66	0.00	124,334,888.00
602	FGGC MONGUNO	25,000,000.00	61,413,723.65	0.00	10,800,000.00	0.00	5,400,000.00	0.00	0.00	0.00	81,555,200.60	0.00	184,168,924.25
603	FGGC NEW BUSA	26,690,111.59	73,820,473.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,711,265.50	0.00	220,221,850.68
604	FGGC OMU-ARAN	5,000,000.00	174,004,656.03	0.00	0.00	0.00	26,039,030.00	0.00	0.00	160,000.00	50,219,730.58	0.00	255,423,416.61
605	FGGC OWERRI	19,918,205.90	42,874,132.05	11,685,550.00	0.00	0.00	16,989,670.00	0.00	0.00	0.00	21,770,099.99	0.00	115,237,657.94
606	FGGC OYO	0.00	0.00	0.00	0.00	0.00	696,900.00	0.00	0.00	0.00	132,611,491.66	0.00	133,248,391.66
608	FGGC SHAGAMU	27,340,197.00	61,107,072.20	0.00	0.00	0.00	2,700,000.00	0.00	0.00	0.00	56,550,753.90	0.00	147,698,023.10
609	FGGC GUMI TAMBAWAL	0.00	5,498,000.00	0.00	8,055,000.00	0.00	0.00	0.00	0.00	0.00	132,910,010.54	0.00	147,263,010.54
610	FGGC UMUAHIA	7,557,375.00	41,099,487.45	0.00	3,387,777.81	1,912,918.01	10,358,844.21	0.00	0.00	0.00	51,882,259.83	0.00	116,198,662.31
611	FGGC WUKARI	0.00	51,089,076.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,047,881.55	0.00	117,136,957.97
612	FGGC, YOLA	0.00	30,489,897.95	0.00	0.00	3,698,100.00	14,569,715.10	0.00	0.00	0.00	9,641,628.64	0.00	58,398,341.69
613	FSTC AHOADA	500,000.00	240,000.00	0.00	0.00	0.00	74,384,835.96	0.00	0.00	0.00	42,036,681.80	0.00	117,161,517.76
614	FSTC AWKA	150,000.00	5,495,559.04	12,445,020.00	0.00	0.00	55,228,322.45	0.00	0.00	0.00	6,487,588.38	0.00	79,796,289.88
615	FSTC JUBU-IMUSHIN	13,006,222.00	22,985,358.63	5,054,600.00	0.00	0.00	41,614,150.14	0.00	0.00	0.00	42,316,655.67	0.00	124,957,196.44
616	FSTC MICHIKA	27,219,211.50	29,743,000.00	0.00	0.00	2,828,083.15	57,857,688.82	0.00	0.00	0.00	8,027,031.00	0.00	125,675,018.47
617	FSTC TUNGBO - YENAGOA	10,937,137.50	9,194,700.00	0.00	0.00	0.00	139,063,712.87	0.00	0.00	0.00	77,377,140.89	0.00	237,314,691.26
618	FSTC USI-EKITI	2,540,000.00	11,916,000.00	0.00	0.00	0.00	110,575,549.08	0.00	0.00	0.00	53,766,658.00	0.00	180,748,207.08
619	FTC IKARE	0.00	87,018,863.70	0.00	0.00	0.00	21,805,756.03	0.00	0.00	51,207,651.00	57,136,703.28	0.00	217,168,974.03
620	FTC ILESA	0.00	5,739,826.00	6,768,999.95	11,997,142.85	212,000.00	6,193,428.18	0.00	0.00	0.00	99,961,474.89	0.00	130,872,871.87
621	FTC JALINGO	0.00	0.00	0.00	0.00	12,378,000.00	5,000,000.00	0.00	0.00	0.00	296,156,411.31	0.00	313,534,411.31
622	FTC KAFANCHAN	0.00	0.00	948,571.43	10,000,000.00	0.00	0.00	0.00	0.00	0.00	101,774,097.08	0.00	112,722,668.51
623	FTC LASSA	0.00	3,000,000.00	0.00	14,980,000.00	0.00	55,190,740.66	0.00	0.00	0.00	86,080,950.85	0.00	159,251,691.71
624	FTC OHANSO	81,478,482.15	44,614,500.00	0.00	0.00	0.00	285,000.00	0.00	0.00	0.00	31,032,348.00	0.00	157,410,848.15
625	FTC OROZO	46,549,460.40	28,261,875.00	12,591,256.56	0.00	0.00	0.00	0.00	0.00	0.00	53,609,341.45	0.00	141,011,972.41

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		N	N	N	N	N	N	N	N	N	N	N	N
	SOCIAL SECTOR												
626	FTC OTOBI	11,600,000.00	102,919,160.72	0.00	0.00	6,769,713.00	8,096,696.00	0.00	0.00	0.00	21,542,090.60	0.00	150,927,660.32
627	FTC OTUPKO	67,249,987.98	61,936,188.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,358,812.00	0.00	163,544,988.01
628	FTC SHIRORO	0.00	71,216,352.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,977,132.73	0.00	122,193,485.51
629	FTC UROMI	68,506,025.14	350,000.00	0.00	0.00	0.00	1,500,000.00	0.00	0.00	0.00	23,447,986.00	0.00	93,804,761.14
630	FTC UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,747,153.44	0.00	94,747,153.44
631	FTC YABA	0.00	16,195,399.79	36,616,436.00	15,449,950.00	0.00	0.00	0.00	0.00	0.00	25,149,316.16	0.00	93,411,101.95
632	FTC ZURU	42,728,728.35	12,832,213.65	0.00	0.00	2,475,000.01	0.00	0.00	0.00	0.00	191,812,420.59	0.00	249,848,362.60
633	KING'S COLLEGE	0.00	86,648,567.07	21,225,999.99	17,750,250.00	0.00	0.00	0.00	0.00	0.00	13,340,571.55	0.00	138,965,388.61
634	QUEEN'S COLLEGE LAGOS	0.00	125,422,479.12	3,670,000.00	19,950,000.00	6,599,999.99	0.00	0.00	0.00	0.00	85,599,711.76	0.00	241,642,190.87
635	SULEJA ACADEMY	0.00	7,746,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	353,295,414.90	0.00	361,042,164.90
636	FSTC,DOMA	25,000,000.00	17,000,000.00	7,769,025.00	0.00	7,979,696.00	5,280,653.00	0.00	0.00	0.00	100,122,157.15	0.00	163,151,531.15
637	FSTC DAYI	16,163,428.64	3,724,418.03	16,870,735.51	0.00	171,500.00	2,009,640.00	0.00	0.00	0.00	53,872,593.10	0.00	92,012,306.68
638	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	7,264,793.00	51,501,971.58	12,633,288.00	43,251,343.00	0.00	0.00	0.00	0.00	0.00	114,651,395.58
639	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	4,551,804.00	221,146,168.00	281,239,118.99	136,056,863.15	484,436,548.38	0.00	0.00	47,146,254.00	195,813,228.56	724,983,734.44	2,095,412,919.52
640	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,255,698.72	63,598,321.98	268,854,020.70
641	FEDERAL MINISTRY OF HEALTH - HQTRS	58,912,400.00	1,007,138,697.00	106,145,325.00	0.00	4,967,485.00	2,719,270.00	0.00	0.00	0.00	4,844,176,955.76	0.00	5,224,060,132.76
642	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	88,491,450.00	0.00	0.00	0.00	0.00	0.00	0.00	54,824,165.00	52,824,635.00	196,139,250.00
643	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,538,036,058.06	2,728,666,275.90	0.00	458,033,200.00	5,856,950.00	27,555,580.00	0.00	0.00	0.00	6,246,619,645.41	1,224,747,360.64	12,229,515,070.01
644	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	0.00	1,326,000.00	0.00	0.00	0.00	0.00	0.00	4,952,000.00	6,278,000.00
645	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	2,706,499.24	0.00	0.00	0.00	6,978,599.24	374,750.11	10,061,848.59
646	DENTAL TECHNOLOGY REGISTRATION BOARD	16,760,000.00	0.00	6,040,068.10	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	7,500,000.00	0.00	34,700,068.10
647	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	4,542,085.22	31,460,000.00	29,700,798.71	3,332,000.00	0.00	0.00	0.00	17,461,435.54	13,270,000.00	99,766,311.47
648	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	255,000.00	11,157,500.00	9,617,284.20	14,089,788.86	0.00	0.00	0.00	0.00	9,277,611.12	44,397,084.18
649	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	5,985,000.00	0.00	9,756,250.00	4,419,250.00	0.00	0.00	0.00	0.00	0.00	20,160,500.00
650	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	15,485,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,485,500.00
651	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	265,000.00	34,167,338.10	10,632,740.00	10,773,685.00	0.00	0.00	0.00	16,181,916.91	11,760,000.00	83,780,680.01
652	MEDICAL AND DENTAL COUNCIL OF NIGERIA	31,344,889.11	5,254,969.50	170,000.00	19,465,500.00	15,211,900.00	0.00	0.00	0.00	0.00	63,622,137.74	0.00	135,669,396.35
653	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,506,892.01	32,857,358.00	90,364,250.01
654	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	9,650,837.49	1,496,250.00	0.00	0.00	0.00	0.00	53,532,013.08	161,664,999.89	226,344,100.46
655	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	16,586,100.00	40,470,999.25	1,100,000.00	0.00	0.00	0.00	0.00	0.00	44,329,532.90	28,209,999.70	130,616,631.85
656	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	5,877,112.98	0.00	0.00	28,500.00	0.00	0.00	0.00	0.00	4,743,689.65	0.00	9,849,302.63
657	NURSE TUTOR TRAINING - ENUGU	7,875,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,509,100.00	5,076,965.00	18,461,065.00

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR												
658	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,083,500.00	8,682,874.93	13,766,374.93
659	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00	22,036,565.00	18,161,435.06	45,198,000.06
660	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	31,500.00	220,500.00	0.00	0.00	0.00	2,660,701.00	0.00	2,912,701.00
661	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,500,000.00	12,082,900.02	34,582,900.02
662	PHC TUTORS PROGRAMME,'UCH-IBADAN	125,928,010.46	3,757,081.10	11,131,000.00	21,423,675.00	20,199,466.00	12,342,777.00	0.00	0.00	0.00	0.00	0.00	194,783,609.56
663	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	48,169,655.03	0.00	0.00	1,050,000.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	50,219,655.03
664	COMMUNITY HEALTH TUTOR PROGRAMME UCH	144,079,478.90	2,650,507.65	4,460,449.00	17,352,650.00	13,640,784.00	3,351,786.00	0.00	0.00	0.00	0.00	0.00	185,535,655.55
665	UNIVERSITY COLLEGE HOSPITAL IBADAN	3,885,134,949.99	128,952,568.51	28,864,125.60	235,114,826.00	57,389,815.13	3,193,614,098.92	0.00	0.00	157,266,544.25	4,823,300,392.70	0.00	12,501,637,321.10
666	LAGOS UNIVERSITY TEACHING HOSPITAL	132,430,598.22	34,259,140.75	114,143,861.86	1,150,000.00	9,442,825.00	39,660,649.00	0.00	0.00	78,310,139.92	0.00	0.00	404,376,146.75
667	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	72,952,452.98	26,111,767.43	44,810,148.92	1,336,500.00	768,867.25	0.00	0.00	0.00	9,560,271.96	0.00	0.00	155,534,230.54
668	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	2,284,960,798.00	475,961,768.37	0.00	258,003,868.00	275,755,112.50	276,399,600.00	0.00	0.00	69,197,952.00	2,105,494,544.30	40,000,000.00	5,785,772,605.17
669	UNIVERSITY OF BENIN TEACHING HOSPITAL	170,781,047.21	56,897,355.08	98,507,387.58	0.00	24,010,101.01	46,150,947.00	0.00	0.00	0.00	27,075,372.61	0.00	403,342,210.49
670	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	5,212,916.74	96,956,758.50	2,240,100.00	3,627,000.00	16,915,843.75	9,025,480.00	0.00	0.00	62,665,636.00	99,403,751.46	0.00	296,046,688.55
671	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	29,961,798.97	58,297,768.40	4,119,716.32	0.00	26,974,175.00	32,985,875.00	0.00	0.00	111,041,627.81	43,933,867.47	0.00	287,314,828.47
672	JOS UNIVERSITY TEACHING HOSPITAL	50,681,682.72	83,586,254.20	2,922,241.00	0.00	5,310,000.00	12,315,286.95	0.00	0.00	93,036,822.00	55,636,268.53	0.00	303,498,475.41
673	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	59,550,667.56	165,000,746.47	265,500,185.94	0.00	10,516,705.65	90,340,186.00	0.00	0.00	144,553,918.26	64,851,062.60	0.00	740,329,767.48
674	UNIVERSITY OF CALABAR TEACHING HOSPITAL	15,244,805.00	647,964,839.04	0.00	319,056,964.00	188,680,224.00	196,534,847.00	0.00	0.00	158,427,657.20	2,848,454,021.99	0.00	4,366,361,658.23
675	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	24,424,908.00	21,590,199.99	66,651,181.70	24,722,222.42	0.00	0.00	0.00	0.00	6,825,000.00	31,253,694.25	0.00	175,467,206.36
676	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	24,262,608.53	71,077,365.56	57,317,792.27	33,691,000.00	0.00	0.00	0.00	0.00	60,564,384.94	31,167,313.23	0.00	278,020,464.53
677	AMINU KANO UNIVERSITY TEACHING HOSPITAL	60,289,598.77	0.00	51,944,400.55	29,472,657.95	8,914,032.50	991,800.00	0.00	0.00	28,581,444.91	53,628,737.23	0.00	225,814,671.91
678	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	71,891,445.60	55,879,302.04	58,302,336.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186,073,084.03
679	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	76,925,707.35	41,279,778.18	34,794,928.90	5,761,000.00	0.00	12,248,176.00	0.00	0.00	85,019,967.00	0.00	0.00	256,049,557.47
680	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	41,720,640.00	2,100,000.00	105,917,892.96	11,838,440.00	0.00	1,566,870.00	0.00	0.00	25,960,430.54	74,536,818.02	0.00	263,641,091.54
681	FEDERAL SPECIALIST HOSPITAL, IRRUA	15,852,465.33	18,615,678.85	23,283,898.90	2,524,763.85	14,714,318.54	7,175,129.56	0.00	0.00	149,064,371.31	371,667,597.52	0.00	602,897,423.84
682	UNIVERSITY OF UYO TEACHING HOSPITAL	15,108,976.01	54,195,038.22	13,558,344.27	0.00	2,849,700.00	3,834,000.00	2,000,000.00	0.00	17,288,147.51	46,548,540.78	0.00	155,383,236.59
683	FEDERAL STAFF HOSPITAL , ABUJA	60,987,504.63	2,670,588.00	1,853,073.42	42,305,000.00	450,000.00	0.00	0.00	0.00	0.00	41,764,017.99	0.00	170,030,184.04
684	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	19,300,000.00	250,000.00	0.00	0.00	500,000.00	0.00	0.00	0.00	45,472,326.00	0.00	65,522,326.00
685	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	20,930,127.70	6,600,000.00	7,000,000.00	12,551,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,081,827.70
686	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	471,955,559.94	28,934,987.00	61,121,988.35	85,353,269.50	46,151,596.00	193,464,959.00	0.00	0.00	0.00	0.00	0.00	887,022,213.79
687	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	309,264,194.71	107,582,476.10	93,090,315.82	45,051,544.84	67,647,432.45	22,318,947.50	0.00	0.00	0.00	23,350,847.93	0.00	668,300,759.35
688	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	9,299,032.05	0.00	19,420,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,919,032.05
689	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	41,549,655.80	7,216,236.70	18,032,207.00	41,227,900.00	5,919,000.00	4,242,865.00	0.00	0.00	4,837,640.00	0.00	0.00	118,025,504.50
690	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	914,279,867.86	155,321,674.00	87,242,162.15	127,721,610.00	56,651,862.40	71,799,758.75	0.00	0.00	298,149,673.72	34,313,929.71	0.00	1,737,464,610.59

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR												
691	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	38,216,076.20	0.00	227,500.00	0.00	286,600.00	40,000.00	0.00	0.00	0.00	74,741,372.88	0.00	113,511,551.08
692	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	181,088,632.18	0.00	141,563,781.74	38,181,579.32	1,917,012.00	45,079,298.06	0.00	0.00	128,776,250.51	20,000,000.00	0.00	556,556,503.76
693	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	35,592,143.66	0.00	42,737,414.63	0.00	0.00	0.00	0.00	0.00	0.00	30,946,763.63	265,000.00	109,541,321.92
694	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	151,784,479.49	20,498,750.00	0.00	2,112,000.00	73,856,269.45	5,556,000.00	0.00	0.00	4,386,579.00	0.00	0.00	258,186,077.68
695	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	38,266,978.16	0.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	47,000,000.00	15,000,000.00	0.00	185,266,978.16
696	FEDERAL MEDICAL CENTRE, UMUAHIA	113,280,916.31	85,786,155.00	2,205,450.00	0.00	655,000.00	44,103,482.00	0.00	0.00	152,038,093.55	74,494,611.63	0.00	472,563,654.89
697	FEDERAL MEDICAL CENTRE, OWO	4,350,000.00	53,019,999.19	13,680,000.00	0.00	0.00	0.00	0.00	0.00	0.00	25,354,687.50	0.00	96,404,686.69
698	FEDERAL MEDICAL CENTRE ABEOKUTA	171,887,845.69	80,135,987.26	24,065,137.50	6,798,254.91	4,671,666.96	10,313,454.32	0.00	0.00	51,680,346.24	85,279,496.38	48,731,630.04	485,475,019.30
699	FEDERAL MEDICAL CENTRE, OWERRI	165,357,277.85	0.00	143,868,438.61	0.00	16,658,183.77	7,398,847.66	0.00	0.00	126,348,575.35	149,599,932.93	0.00	609,232,254.97
700	FEDERAL MEDICAL CENTRE, MAKURDI	4,825,057,832.29	59,997,841.41	149,456,182.76	46,675,000.00	8,940,500.00	28,269,900.00	0.00	0.00	389,360,711.87	1,120,562,958.38	0.00	5,829,320,126.71
701	FEDERAL MEDICAL CENTRE, KATSINA	1,191,951,201.00	80,327,438.23	78,925,035.00	74,059,532.00	36,274,940.00	125,718,889.00	0.00	0.00	582,570,097.00	38,605,580.90	0.00	2,207,009,713.13
702	FEDERAL MEDICAL CENTRE, GOMBE	65,925,831.87	0.00	8,733,233.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,659,065.47
703	FEDERAL MEDICAL CENTRE, NGURU YOBE	348,147,547.61	1,565,625.00	25,025,230.00	7,786,382.74	0.00	948,000.00	0.00	0.00	3,360,000.00	59,943,724.40	99,348,669.48	546,125,189.23
704	FEDERAL MEDICAL CENTRE, ASABA	0.00	68,554,251.78	38,500,000.00	0.00	15,628,780.10	25,118,218.61	0.00	0.00	113,186,347.67	65,789,371.19	342,865,384.54	669,642,353.89
705	FEDERAL MEDICAL CENTRE, BIDA	0.00	83,636,442.85	64,713,137.92	22,589,657.00	138,000.00	14,672,828.25	0.00	0.00	0.00	25,677,823.10	27,027,352.36	238,285,241.48
706	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	36,581,500.00	72,217,598.80	0.00	0.00	18,881,156.34	0.00	0.00	36,751,436.91	0.00	0.00	164,351,695.71
707	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	6,508,200.00	41,780,000.00	1,094,400.00	11,598,620.00	28,472,072.10	0.00	0.00	110,734,940.74	35,349,773.02	56,196,159.48	299,734,165.34
708	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	29,091,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,091,750.00
709	FEDERAL MEDICAL CENTRES, IDO-EKITI	19,466,570.00	472,490.00	7,463,983.00	0.00	0.00	40,320.00	0.00	0.00	0.00	0.00	0.00	27,443,363.00
710	FEDERAL MEDICAL CENTRE, KOGI	51,102,188.00	1,958,700.00	147,817,709.00	133,770,392.00	65,268,041.12	258,986,792.00	0.00	0.00	705,822,455.63	108,053,785.41	27,999,375.00	1,497,687,496.16
711	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,433,980.00	102,403,320.00	125,221,110.50	119,175,115.00	73,810,228.00	136,038,454.70	0.00	0.00	479,700,868.00	139,715,787.87	1,378,162,996.43	2,496,980,757.65
712	FEDERAL MEDICAL CENTRE, KEBBI STATE	521,524,456.00	44,935,568.69	45,488,721.00	311,491,226.79	57,816,932.81	52,491,790.00	0.00	0.00	444,378,984.21	440,293,269.10	0.00	1,917,549,988.60
713	FEDERAL MEDICAL CENTRE, TARABA STATE	326,754,763.41	2,141,910.00	30,942,869.95	62,449,980.00	39,080,570.00	75,664,556.25	0.00	0.00	86,184,679.87	22,732,000.00	91,135,801.59	737,087,121.11
714	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	917,499,628.46	0.00	34,256,647.00	1,157,422.00	410,000.00	1,673,027.00	0.00	0.00	2,428,000.00	36,885,233.04	0.00	994,309,957.50
715	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,786,171.20	182,587,480.25	272,273,651.45
716	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,890,369.00	53,343,683.22	165,762,759.00	87,174,283.00	2,684,000.00	10,166,420.00	0.00	0.00	42,394,985.75	7,647,000.00	107,703,736.05	478,687,232.02
717	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	711,814,484.74	136,531,237.00	422,216,486.30	81,342,094.10	0.00	0.00	14,486,735.26	0.00	710,143,592.00	2,076,528,629.40
718	NATIONAL EYE CENTRE KADUNA	17,465,883.35	997,000.20	86,363,993.55	44,904,712.65	0.00	3,560,110.00	0.00	0.00	0.00	28,007,463.00	34,770,212.93	216,869,375.58
719	NATIONAL EAR CARE CENTRE KADUNA	17,465,883.35	997,000.20	3,852,605.00	31,404,712.50	0.00	3,560,110.00	0.00	0.00	0.00	30,209,221.50	32,433,724.63	119,933,257.22
720	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	5,070,721.95	0.00	0.00	0.00	0.00	83,500.00	53,847,973.07	3,851,015.00	62,853,209.97
721	FEDERAL SCHOOL OF MEDICAL LABORATORY8 JOS	0.00	57,325,825.63	25,118,400.00	58,609,864.00	0.00	35,213,520.00	0.00	0.00	0.00	30,000,000.00	15,000,000.00	221,259,609.63
722	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	91,784,526.32	30,987,431.44	45,453,250.00	35,746,800.00	14,537,400.00	0.00	0.00	0.00	153,934,370.72	225,279,101.80	0.00	597,722,880.28
723	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,764,017.99	0.00	41,764,017.99
724	PHS, KANO	41,720,640.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,720,640.02

NOTE 32 A:
PROPERTY, PLANT AND EQUIPMENT (PPE) - Contd.

S/N	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP) - GENERAL	LEASED ASSETS - FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
		320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR												
725	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	4,460,649.00	17,352,650.00	13,609,284.00	3,351,766.00	0.00	0.00	0.00	0.00	0.00	38,774,149.00
726	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	47,568,910.00	0.00	1,417,500.00	184,000.00	0.00	9,561,645.22	0.00	0.00	3,634,252.00	0.00	0.00	62,378,307.22
727	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	4,126,540.23	13,442,891.37	170,000.00	19,425,000.00	5,524,296.02	6,126,862.62	0.00	0.00	171,812,281.74	102,137,625.53	0.00	322,766,897.51
728	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	24,628,589.68	0.00	0.00	0.00	47,893,541.10	0.00	0.00	0.00	10,193,497.28	4,801,500.00	87,517,048.06
729	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	4,637,935.70	0.00	0.00	0.00	4,234,658.00	0.00	0.00	0.00	34,520,531.62	0.00	43,393,117.32
730	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	25,336,914.04	0.00	0.00	0.00	0.00	0.00	0.00	28,263,981.22	0.00	53,600,895.26
731	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	15,337,576.50	0.00	0.00	0.00	0.00	3,837,634.00	0.00	0.00	0.00	5,140,481.86	0.00	23,315,612.36
732	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	4,997,895.00	0.00	20,770,474.13	0.00	0.00	0.00	0.00	0.00	8,487,500.39	1,000,500.06	0.00	35,256,369.58
733	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	5,741,297.65	12,785,000.00	0.00	0.00	0.00	0.00	4,336,499.56	0.00	0.00	22,782,797.81
734	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	3,122,768.36	0.00	2,113,356.00	283,810.00	0.00	0.00	0.00	0.00	0.00	5,519,934.36
735	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	2,776,321.55	2,312,640.00	0.00	3,464,600.00	7,893,385.00	0.00	0.00	68,026,580.00	39,993,234.18	0.00	124,466,760.73
736	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	9,141,212.18	6,665,900.69	24,663,877.51	0.00	0.00	0.00	0.00	0.00	0.00	105,703,448.16	0.00	145,624,438.54
737	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,891,421.59	42,100,357.00	0.00	117,991,778.59
738	NATIONAL HOSPITAL	39,000,000.00	0.00	0.00	0.00	82,585,839.26	0.00	0.00	0.00	0.00	95,652,711.99	0.00	217,238,051.25
739	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	56,322,004.00	358,050,103.52	920,491,088.29	200,000.00	12,293,100.01	156,499,826.25	0.00	0.00	0.00	404,245,534.44	0.00	1,908,101,676.51
740	NATIONAL PARK HEADQUARTERS	0.00	223,451,895.66	17,684,035.74	0.00	3,912,387.60	56,756,071.05	0.00	0.00	0.00	0.00	0.00	301,806,390.05
741	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	6,741,640.54	0.00	0.00	0.00	0.00	0.00	6,741,640.54
742	OYO NATIONAL PARK	0.00	4,998,812.56	0.00	0.00	0.00	9,979,872.00	0.00	0.00	0.00	0.00	0.00	14,978,684.56
743	GASHAKA GUMTI NATIONAL PARK	0.00	123,996,918.00	16,033,721.00	67,234,065.00	51,671,216.00	28,442,182.00	0.00	0.00	5,499,375.00	149,121,319.00	0.00	447,400,797.00
744	CROSS RIVER NATIONAL PARK	9,997,050.00	0.00	0.00	0.00	0.00	3,863,586.23	0.00	0.00	0.00	0.00	0.00	13,860,636.23
745	KAMUKU NATIONAL PARK	0.00	266,800.00	0.00	0.00	0.00	29,974,871.30	0.00	0.00	0.00	0.00	0.00	30,241,671.30
746	OKUMU NATIONAL PARK	0.00	17,848,907.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,848,907.75
747	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT – NEW BUSSA	137,809,287.89	164,689,449.74	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302,698,737.63
748	FEDERAL COLLEGE OF FORESTRY IBADAN	99,856,658.49	7,588,581.53	26,506,988.00	0.00	361,000.00	135,500.00	0.00	0.00	0.00	1,002,469.00	0.00	134,053,147.02
749	FEDERAL COLLECGE OF FORESTRY JOS	4,948,465.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,895,412.32	0.00	21,243,878.21
750	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	895,364,862.26	0.00	0.00	0.00	407,761,842.95	0.00	0.00	0.00	170,954,027.56	267,314,875.65	1,741,395,808.42
751	FORESTRY MECHANISATION COLLEGE AFAKA	19,836,938.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,193,699.60	0.00	34,030,638.32
752	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	27,554,290.00	12,190,000.00	32,940,000.00	76,954,601.47	0.00	0.00	0.00	0.00	93,598,656.91	243,237,488.38
753	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	29,642,049.00	50,937,950.00	31,725,530.00	19,600,600.00	0.00	0.00	81,057,759.00	10,900,000.00	0.00	223,233,888.00
754	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	26,011,125.00	33,288,705.22	161,891,111.99	37,862,800.00	380,000.00	29,125,639.36	0.00	56,766,806.26	167,679,220.70	0.00	513,005,409.53
755	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	21,763,405.83	0.00	0.00	0.00	0.00	25,395,098.14	0.00	0.00	0.00	82,432,389.85	0.00	129,590,893.82
756	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	60,677,005.82	20,844,694.62	50,000,000.00	0.00	0.00	0.00	43,519,500.00	0.00	175,040,000.44
757	NATIONAL POPULATION COMMISSION	0.00	0.00	2,413,444.00	18,842,553.00	145,158,358.51	56,320,610.00	0.00	0.00	0.00	1,178,758,831.01	1,667,815,738.21	3,069,309,534.77
	GRAND-TOTAL (APPROX. TO N BILLION)	**779.37**	**666.21**	**140.80**	**147.97**	**79.24**	**310.47**	**17.37**	**9.92**	**110.49**	**961.55**	**567.62**	**3,740.82**

NOTE 32:
PROPERTY, PLANT AND EQUIPMENT (PPE) SCHEDULE

	BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	CONSTITUENCY PROJECTS	TOTALS
	320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	320401	
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
AS AT 01/01/2018	593.41	345.19	62.58	88.58	57.93	75.20	0.82	0.40	68.91	548.05	125.91	1,966.96
ADDITION DURING THE YEAR	185.97	321.02	87.22	59.40	21.32	235.27	16.56	9.52	41.58	413.51	381.71	1,773.06
ADD REVALUATION												-
LESS DISPOSAL												-
IMPAIRMENT CHARGES												-
TOTALS	**779.37**	**666.21**	**149.80**	**147.97**	**79.24**	**310.47**	**17.37**	**9.92**	**110.49**	**961.55**	**507.62**	**3,740.02**
ACCUMULATED DEPRECIATION	51.85	-	-	-	-	35.53	-	0.17	16.39	-	125.91	229.86
ADDITIONAL ACCUMULATED DEPRECIATION	17.31	85.66	53.32	68.14	57.35	72.01	-	0.00	11.29	-	507.12	872.19
ACCUMULATED IMPAIRMENT CHARGES	-	0.03	0.38	0.74	2.88	-	-	-	-	-	-	4.03
ADD CHARGES DURING THE YEAR IMPAIREMENT	-	-	-	-	(0.04)	-	-	-	-	-	-	-
ADD CHARGES DURING THE YEAR							-	-				-
TOTALS	**69.16**	**85.69**	**53.69**	**68.87**	**60.20**	**107.54**	-	**0.17**	**27.68**	-	**633.03**	**1,106.04**
CARRYING AMOUNT 31/12/2018	**710.22**	**580.52**	**96.11**	**79.10**	**19.05**	**202.93**	**17.37**	**9.75**	**82.80**	**961.55**	**(125.42)**	**2,633.98**
CARRYING AMOUNT 31/12/2017												
GRAND-TOTAL (APPROX. TO N BILLION)	*2%*	*5%*	*10%*	*20%*	*25%*	*20%*	*0%*	*0%*	*10%*	*0%*	*100%*	

NOTE 33 A:
INVESTMENT PROPERTY

S/N	MDA	LAND & BUILDING - GENERAL ₦
	ADMINISTRATIVE SECTOR	
1	STATE HOUSE - HQTRS	3,594,133,630.27
2	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	54,127,949.45
3	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,806,375.00
4	FEDERAL DEFENCE MINISTRY- MAIN MOD	33,000,000.00
5	DEFENCE HEADQURTERS	117,610,148.42
6	NIGERIAN FILM CORPORATION	57,610,588.26
7	POLICE FORMATION & COMMAND HQTRS	46,109,029.62
8	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	7,336,717.50
9	PUBLIC SERVICE INSTITUTE OF NIGERIA.	369,801,403.07
10	CODE OF CONDUCT TRIBUNAL	3,920,000.00
11	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	19,815,961.08
12	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	231,241,281.21
	ECONOMIC SECTOR	
13	FEDERAL MINISTRY OF AGRICULTURE	210,298,169.89
14	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	141,965,179.97
15	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	970,757,400.09
16	COCOA RESEARCH INSTITUTE- IBADAN	106,795,779.52
17	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	29,414,327.20
18	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	139,280,274.87
19	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	582,687,761.03
20	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	178,045,215.60
21	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	106,703,635.00
22	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	84,477,281.02
23	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	40,599,999.30
24	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	72,842,995.23
25	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	135,315,935.70
26	NIGERIA AGRICULTURAL QUARANTINE SERVICE	890,531,589.15
27	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	754,581,666.83
28	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	107,224,992.81
29	TECHNOLOGY INCUBATION CENTRE, MAKURDI	23,477,832.90
30	NORTH CENTRAL ZONAL OFFICE, MINNA	565,913.00
31	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	10,678,570.00
32	PROJECT DEVELOPMENT INSTITUTE - ENUGU	44,547,946.91
33	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	44,083,717.06
34	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	146,479,901.22
35	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	14,426,300.01

NOTE 33 A:
INVESTMENT PROPERTY - Contd.

S/N	MDA	LAND & BUILDING - GENERAL ₦
	ECONOMIC SECTOR	
36	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	8,006,531.30
37	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,200,600.00
38	NIGERIAN RAILWAY CORPORATION	275,995,869.62
39	MARITIME ACADEMY, ORON	360,661,824.03
40	NIGERIAN METEOROLOGICAL AGENCY	52,506,386.02
41	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	193,419,243.56
42	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	276,857,381.16
43	FEDERAL SCHOOL OF SURVEY, OYO	4,000,000.00
44	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	48,277,967.73
45	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,395,000.00
46	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	533,687,603.44
47	CROSS RIVER RBDA	690,400,304.00
48	HADEJIA-JAMAÄ»ARE RBDA	128,430,577.40
49	LOWER BENUE RBDA	28,916,947.40
50	LOWER NIGER RBDA	1,510,922.49
51	NIGER DELTA RBDA	20,000,000.00
52	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	771,853,544.86
53	GURARA WATER MANAGEMENT AUTHORITY	101,194,783.55
	LAW & JUSTICE SECTOR	
54	FEDERAL HIGH COURT-LAGOS	67,277,000.00
55	LEGAL AID COUNCIL	7,328,064.19
56	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	163,684,905.98
57	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	61,443,618.80
	REGIONAL SECTOR	
58	FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,430,143,377.22
	SOCIAL SECTOR	
59	NATIONAL YOUTH SERVICE CORPS (NYSC)	14,844,473.82
60	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	1,667,925.00
61	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	7,814,047.82
62	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,721,618,640.29
63	FEDERAL POLYTECHNIC BIDA	427,934,069.94
64	FEDERAL POLYTECHNIC KADUNA	45,375,168.82
65	FEDERAL POLYTECHNIC OFFA	165,080,908.49
66	FEDERAL POLYTECHNIC OKO	6,782,947.00
67	FEDERAL POLYTECHNIC EKOWE	573,919,557.39

NOTE 33 A:
INVESTMENT PROPERTY - Contd.

S/N	MDA	LAND & BUILDING - GENERAL ₦
	SOCIAL SECTOR	
68	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	114,784,341.00
69	FEDERAL COLLEGE OF EDUCATION GOMBE	57,749,402.02
70	FEDERAL COLLEGE OF EDUCATION KANO	34,051,995.57
71	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	590,806.00
72	UNIVERSITY OF IBADAN	4,339,648.39
73	UNIVERSITY OF NIGERIA, NNSUKA	1,600,302.44
74	UNIVERSITY OF BENIN	209,994,234.54
75	UNIVERSITY OF JOS	265,721,605.29
76	UNIVERSITY OF ILORIN	1,478,745,571.35
77	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	73,906.45
78	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,405,859,590.02
79	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	7,467,200.00
80	NATIONAL OPEN UNIVERSITY	472,974,523.77
81	FGC MINNA	114,606,234.84
82	FGC ODOGBOLU	28,784,773.48
83	FGC OHAFIA	11,979,606.47
84	FTC YABA	10,000,000.00
85	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	21,431,000.00
86	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	7,711,230.00
87	PHARMACIST COUNCIL OF NIGERIA COUNCIL	6,888,750.00
88	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,450,000.00
89	LAGOS UNIVERSITY TEACHING HOSPITAL	21,472,500.00
90	JOS UNIVERSITY TEACHING HOSPITAL	50,519,293.79
91	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	27,850,700.00
92	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	45,941,884.95
93	FEDERAL SPECIALIST HOSPITAL, IRRUA	54,589,568.40
94	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	15,425,167.91
95	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	8,051,588.00
96	FEDERAL MEDICAL CENTRE, UMUAHIA	106,122,871.00
97	FEDERAL MEDICAL CENTRE, KOGI	105,588,149.00
98	FEDERAL MEDICAL CENTRE, KEBBI STATE	9,100,000.00
99	FEDERAL MEDICAL CENTRE, BAYELSA STATE	11,152,602.50
100	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	4,712,500.00
101	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	139,737,324.85
	GRAND-TOTAL	**22,429,594,531.54**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**22.43**

NOTE 33:
INVESTMENT PROPERTY

	INVESTMENT PROPERTY
	3202
	₦
AS AT 01/01/2018	9.11
ADDITION DURING THE YEAR	13.32
ADD REVALUATION	-
LESS DISPOSAL	-
IMPAIRMENT CHARGES	-
TOTALS	**22.43**
ACCUMULATED DEPRECIATION 01/01/2018	0.51
ADD CHARGES DURING THE YEAR	0.45
LESS DISPOSAL DEPRECIATION	-
TOTALS	**0.95**
CARRYING AMOUNT 31/12/2018	**21.48**
CARRYING AMOUNT 31/12/2017	**8.61**

NOTE 34 A:
INTANGIBLE ASSET

S/N	MDA	INTANGIBLE ASSET ₦
	ADMINISTRATIVE SECTOR	
1	STATE HOUSE - HQTRS	8,134,559,635.46
2	STATE HOUSE LAGOS LIAISON OFFICE	9,788,643.50
3	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	30,991,840,461.83
4	NIPSS, KURU	79,390,000.00
5	BUREAU OF PUBLIC ENTERPRISES (BPE)	119,731,942.63
6	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	82,800,256.18
7	BUREAU OF PUBLIC PROCUREMENT (BPP)	281,900,591.30
8	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	316,612,147.32
9	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,336,768,739.13
10	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	25,723,928.58
11	GENERAL SERVICE	548,857,294.23
12	FEDERAL DEFENCE MINISTRY- MAIN MOD	6,449,782,309.09
13	NIGERIAN ARMY	217,127,635.75
14	COMMANDCOLLEGE, JAJIAND STAFF	478,135,572.00
15	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	7,768,385.70
16	DEFENCE MISSIONS	2,863,000,000.00
17	DEFENCE SPACE ADMINISTRATION	48,830,125.00
18	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,058,477,398.78
19	TECHNICAL AIDS CORPS	44,573,500.50
20	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	242,020,792.00
21	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	47,806,200.22
22	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	10,698,009.55
23	FEDERAL MINISTRY OF INFORMATION - HQTRS	904,851,590.45
24	FEDERAL RADIO CORPORATION OF NIGERIA	67,971,283.50
25	NEWS AGENCY OF NIGERIA	104,837,198.58
26	VOICE OF NIGERIA	66,076,393.07
27	NIGERIAN FILM CORPORATION	1,518,121,026.08
28	NATIONAL BROADCASTING COMMISION	915,412,874.66
29	NIGERIA PRESS COUNCIL	37,215,295.97
30	NATIONAL FILM AND VEDIO CENSOR BOARD	252,362,276.00
31	ADVERTISING PRACTIONERS OF NIGERIA	10,954,730.00
32	NIGERIAN TOURISM DEVELOPMENT CORPORATION	185,086,441.00
33	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	248,774,811.41
34	NATIONAL COUNCIL OF ARTS AND CULTURE	973,796,216.06
35	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	208,120,558.63
36	NATIONAL TROUPE OF NIGERIA	86,733,324.00
37	NATIONAL THEATRE	34,786,500.00
38	NATIONAL GALLERY OF ART	361,036,418.78
39	NATIONAL WAR MUSEUM - UMUAHIA	2,876,525.00
40	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	62,005,280.00

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET ₦
	ADMINISTRATIVE SECTOR	
41	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	291,303,071.43
42	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	999,500.00
43	FEDERAL MINISTRY OF INTERIOR - HQTRS	357,441,028.97
44	NIGERIAN PRISON SERVICE	3,929,409.39
45	NIGERIA IMMIGRATION SERVICE	231,600,354.36
46	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	311,150,509.62
47	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	210,766,774.04
48	FEDERAL FIRE SERVICE	526,603,343.51
49	NIGERIA POLICE ACADEMY WUDIL, KANO	14,932,863.40
50	POLICE FORMATION & COMMAND HQTRS	6,469,450,740.57
51	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	726,432,411.07
52	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	16,764,411.20
53	FEDERAL TRAINING CENTRE,LAGOS	300,000.00
54	FEDERAL TRAINING CENTRE,MAIDUGURI	1,906,000.00
55	PUBLIC SERVICE INSTITUTE OF NIGERIA.	266,528,540.91
56	BUREAU OF PUBLIC SERVICE REFORMS	54,785,000.00
57	AUDITOR GENERAL FOR THE FEDERATION	8,889,630.00
58	FEDERAL CIVIL SERVICE COMMISSION	18,094,480.45
59	FEDERAL CHARACTER COMMISSION	110,864,953.35
60	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	2,886,318,714.90
61	NATIONAL SECURITY ADVISER	6,677,293,320.00
62	NATIONAL INTELLIGENT AGENCY	3,131,986,000.00
63	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	20,000,000.00
64	CODE OF CONDUCT TRIBUNAL	140,000.00
65	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	227,208,192.30
66	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	82,170,857.83
67	NATIONAL COMMISSION FOR REFUGEES	4,977,709,782.15
68	NATIONAL IDENTITY MANAGEMENT COMMISSION	5,014,527,180.67
69	NATIONAL MERIT AWARD	189,943,524.78
70	FEDERAL ROAD SAFETY COMMISSION	1,068,860,593.16
71	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	277,462,984.85
72	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	817,028,419.76
73	NATIONAL HAJJ COMMISSION OF NIGERIA	483,814,815.60
74	NIGERIA CHRISTIAN PILGRIM COMMISSION	4,832,100.00
75	NATIONAL LOTTERY TRUST FUND	44,007,250.00
76	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	216,368,440.85
77	SERVICOM	3,774,783.50
78	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	1,934,785.50
79	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,054,751,708.94
80	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	241,960,854.63
81	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	26,799,730.00

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET ₦
	ECONOMIC SECTOR	
82	FEDERAL MINISTRY OF AGRICULTURE	9,038,230,778.29
83	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	254,655,442.24
84	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	665,320,738.16
85	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	711,731,649.48
86	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	458,350,114.01
87	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	811,196,574.57
88	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	707,321,718.25
89	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	103,442,626.99
90	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	421,077,188.95
91	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	483,814,815.60
92	COCOA RESEARCH INSTITUTE- IBADAN	242,666,777.17
93	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	145,736,879.77
94	RUBBER RESEARCH INSTITUTE- BENIN	53,187,044.00
95	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	637,407,212.95
96	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	176,112,284.31
97	VETERINARY COUNCIL OF NIGERIA	33,006,133.70
98	FEDERAL COLLEGE OF AGRICULTURE - AKURE	390,377,006.84
99	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	150,651,400.00
100	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	776,176,893.48
101	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	48,800,000.55
102	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	19,225,118.99
103	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	19,225,118.99
104	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	90,600,000.00
105	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,938,786,870.25
106	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	86,672,835.88
107	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	171,657,505.21
108	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	282,845,984.65
109	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	36,350,215.21
110	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	77,274,433.17
111	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	924,956,709.81
112	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	67,546,042.02
113	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	16,700,000.00
114	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	2,329,982,657.67
115	NATIONAL AGRICULTURE SEEDS COUNCIL	433,029,023.08
116	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	249,129,664.35
117	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	10,489,123.00
118	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	241,039,738.75
119	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	560,827,069.71
120	FEDERAL MINISTRY OF FINANCE - HQTRS	1,103,653,845.66
121	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	49,793,600.00

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET ₦
	ECONOMIC SECTOR	
123	FEDERAL INLAND REVENUE SERVICES	999,280,813.18
124	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	86,357,163.51
125	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,293,425,145.33
126	INDUSTRIAL TRAINING FUND	1,139,859,290.82
127	NIGERIAN EXPORT PROMOTION COUNCIL	276,143,304.50
128	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	804,000.00
129	CONSUMER PROTECTION COUNCIL	117,632,181.01
130	EXTERNAL TRADE SECTOR, GENEVA (WTO)	23,622,411.80
131	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	91,246,180.51
132	NIGERIA COMMODITY EXCHANGE (NCX)	134,939,365.47
133	NIGERIA TRADE OFFICE, TAIWAN	13,647,207.40
134	NIGERIA TRADE OFFICE, CHINA	15,988,502.70
135	SMEDAN - H/QTRS	6,720,416,389.21
136	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	23,684,600.00
138	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	18,786,235.00
139	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	171,872,594.26
140	NATIONAL PRODUCTIVITY CENTRE	108,169,426.01
141	NATIONAL DIRECTORATE OF EMPLOYMENT	1,764,970,116.53
142	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,231,675,830.42
143	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	38,325,685.96
144	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	123,540,991.54
146	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	177,844,795.63
147	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	15,009,770.00
148	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	12,951,616.00
149	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	80,216,395.98
150	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	22,356,780.48
151	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	4,073,868.39
152	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	58,250.00
153	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	56,314,760.84
154	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	10,000,000.00
156	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	11,940,900.00
157	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	23,480,344.12
158	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	32,904,060.00
159	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	20,461,436.90
160	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	265,424.40
161	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	17,368,773.00
162	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	265,419.90
163	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	252,315.00
164	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	254,660.85
165	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	265,424.40

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET ₦
	ECONOMIC SECTOR	
167	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	10,198,460.00
168	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	15,674,450.00
169	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	16,579,108.75
171	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	24,146,442.86
172	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	45,790,263.95
173	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	666,500.00
174	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	9,794,080.00
175	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	56,647,506.55
176	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	193,722,728.27
177	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	54,033,197.91
178	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	332,480,555.17
179	PROJECT DEVELOPMENT INSTITUTE - ENUGU	489,495,669.78
180	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	46,570,781.43
181	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	247,102,350.44
182	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	91,528,114.36
183	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,174,961,936.31
184	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	4,995,095.75
185	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	7,486,142.79
186	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	4,939,681.13
187	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	4,999,393.28
188	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	4,989,707.99
189	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	7,487,970.78
190	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	329,375,342.48
191	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	13,350,000.00
192	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	694,900.00
193	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	219,726,446.32
194	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	10,025,750.00
195	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	72,108,894.12
196	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	20,787,280.50
197	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	96,593,084.75
198	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	14,999,995.38
199	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	22,064,600.70
201	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	133,019,616.21
202	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	93,536,773.70
203	NATIONAL CENTRE FOR REMOTE SENSING - JOS	78,007,482.91
204	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	42,479,189.32
205	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	18,015,125.00
206	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	171,701,967.38
207	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	18,431,700.00
208	SOKOTO ENERGY RESEARCH	84,177,292.06

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET ₦
	ECONOMIC SECTOR	
209	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	40,778,057.59
210	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	72,733,164.14
211	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	45,082,104.66
212	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	10,011,750.00
213	ENERGY COMMISSION OF NIGERIA	1,726,015,287.63
214	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	25,613,407.62
215	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,568,609,815.22
216	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	10,220,293,134.65
217	NIGERIAN RAILWAY CORPORATION	60,151,919.75
218	NATIONAL INLAND WATERWAYS AUTHORITY	230,009,548.19
219	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	713,116,617.29
220	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	702,890.00
221	NIGERIAN METEOROLOGICAL AGENCY	214,365,630.99
222	ACCIDENT INVESTIGATION BUREAU	130,104,208.77
223	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	16,074,052,325.22
224	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	219,190,639.19
225	NATIONAL POWER TRAINING INSTITUTE	202,579,130.10
226	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	8,057,791,466.60
227	NIGERIAN BULK ELECTRICITY TRADING PLC	918,975,956.40
228	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	3,458,514,059.94
229	FEDERAL SCHOOL OF SURVEY, OYO	1,661,820.00
230	FEDERAL ROAD MAINTENANCE AGENCY	733,182,499.85
231	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	6,653,500.00
232	SURVEY COUNCIL OF NIGERIA	47,079,566.50
233	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	756,525.71
234	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	347,403,497.20
235	DEPARTMENT OF PETROLEUM RESOURCES	7,240,414,623.93
236	PETROLEUM TRAINING INSTITUTE	329,755,986.42
237	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	90,722,464.53
238	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	943,055,169.28
239	NIGERIA NUCLEAR REGULATORY AUTHORITY	384,390,529.73
240	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	9,109,699,082.36
241	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	53,176,416.17
242	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,677,794,400.69
243	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	651,651,732.30
244	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	156,530,305.03
245	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	24,509,250.00
246	NIGERIA MINING CADASTRE OFFICE & CENTRES	176,591,235.51
247	SOLID MINERAL DEVELOPMENT FUND OFFICE	85,103,036.41
248	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	71,099,081.44

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET N
	ECONOMIC SECTOR	
249	CENTRE FOR MANAGEMENT DEVELOPMENT	692,403,356.08
250	NATIONAL BUREAU OF STATISTICS	2,978,371,081.25
251	BUDGET OFFICE OF THE FEDERATION	306,593,345.60
252	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	273,287,488.86
254	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	255,942,700.04
255	FISCAL RESPONSILIBITY COMMISSION	104,441,342.89
256	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	9,759,432,113.88
257	NIGERIA HYDROLOGICAL SERVICE AGENCY	434,525,181.18
258	ANAMBRA/ IMO RBDA	76,174,639.64
259	BENIN/ OWENA RBDA	79,787,887.48
260	CHAD BASIN RBDA	7,000,000.00
261	CROSS RIVER RBDA	2,397,745,067.42
262	HADEJIA-JAMAÄ»ARE RBDA	276,373,759.99
263	LOWER BENUE RBDA	19,611,337.50
264	LOWER NIGER RBDA	10,990,194.81
265	NIGER DELTA RBDA	277,238,634.05
266	OGUN/ OSUN RBDA	1,002,410,879.43
267	SOKOTO RIMA RBDA	837,786,912.40
268	UPPER NIGER RBDA	497,849,577.41
269	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	151,664,966.05
270	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	571,040,845.86
271	GURARA WATER MANAGEMENT AUTHORITY	22,175,262.50
	LAW & JUSTICE SECTOR	
272	NATIONAL JUDICIAL COUNCIL- ABUJA	118,228,269.00
273	COURT OF APPEAL	79,370,027.96
274	FEDERAL HIGH COURT-LAGOS	8,952,825.00
275	HIGH COURT OF JUSTICE-FCT ABUJA	33,170,000.00
276	NATIONAL INDUSTRIAL COURT	30,000,000.00
277	FEDERAL MINISTRY OF JUSTICE - HQTRS	9,571,086,406.52
278	NIGERIAN LAW REFORM COMMISSION	830,492,233.27
279	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	21,897,000.00
280	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	10,597,250.00
281	NATIONAL DRUG LAW ENFORCEMENT AGENCY	391,368,040.14
282	NIGERIAN COPYRIGHT COMMISSION	4,823,200.00
283	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	224,314,342.28
284	CODE OF CONDUCT BUREAU	125,917,575.00
	REGIONAL SECTOR	
285	FEDERAL MINISTRY OF NIGER DELTA HQTRS	715,355,372.33

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET ₦
	SOCIAL SECTOR	
286	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,101,936,274.69
287	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	271,600.00
288	NATIONAL YOUTH SERVICE CORPS (NYSC)	67,948,194.17
289	NIGERIA INSTITUTE FOR SPORTS (NIS)	28,165,078.71
290	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	2,411,449,803.53
291	NATIONAL CENTER FOR WOMEN DEVELOPMENT	439,011,454.57
292	FEDERAL MINISTRY OF EDUCATION - HQTRS	8,151,833,235.37
293	TERTIARY EDUCATION TRUST FUND	132,821,643.66
294	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	307,899,591.99
295	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	78,479,731.96
296	NATIONAL LIBRARY OF NIGERIA	54,016,072.16
297	MASS LITERACY COUNCIL	354,672,994.75
298	NOMADIC EDUCATION COMMISSION	510,207,305.25
299	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	45,361,001.00
300	TEACHERS REGISTRATION COUNCIL OF NIGERIA	254,207,699.07
301	COMPUTER REGISTRATION COUNCIL OF NIGERIA	4,404,750.00
302	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	176,358,462.67
303	NATIONAL TEACHERS INSTITUTE	5,327,450,436.01
304	FEDERAL POLYTECHNIC ADO-EKITI	306,861,510.28
305	FEDERAL POLYTECHNIC BAUCHI	24,627,503.00
306	FEDERAL POLYTECHNIC KAURA NAMODA	4,544,305.00
307	FEDERAL POLYTECHNIC MUBI	14,458,860.00
308	FEDERAL POLYTECHNIC NASARAWA	20,143,529.10
309	FEDERAL POLYTECHNIC KADUNA	4,946,460.00
310	FEDERAL POLYTECHNIC EDE	5,138,000.00
311	FEDERAL POLYTECHNIC AUCHI	76,665,396.00
312	FEDERAL POLYTECHNIC NEKEDE	17,661,700.00
313	FEDERAL POLYTECHNIC OKO	30,943,500.00
314	FEDERAL POLYTECHNIC HUSSAINI ADAMU	24,924,185.12
315	FEDERAL POLYTECHNIC ILARO	40,445,450.00
316	YABA COLLEGE OF TECHNOLOGY	68,068,000.17
317	FEDERAL POLYTECHNIC BALI	16,576,319.00
318	FEDERAL POLYTECHNIC BONNY	600,600.00
319	FEDERAL POLYTECHNIC UKANA	9,841,619.04
320	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	864,000.00
321	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	58,978,687.00
322	FEDERAL COLLEGE OF EDUCATION AKOKA	969,000.00
323	FEDERAL COLLEGE OF EDUCATION ASABA	75,000.00
324	FEDERAL COLLEGE OF EDUCATION BICHI	19,118,691.93
325	FEDERAL COLLEGE OF EDUCATION GOMBE	24,271,455.00
326	FEDERAL COLLEGE OF EDUCATION KANO	27,899,640.60
327	FEDERAL COLLEGE OF EDUCATION KATSINA	49,224,746.71

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET ₦
	SOCIAL SECTOR	
328	FEDERAL COLLEGE OF EDUCATION KOTANGORA	9,276,900.00
329	FEDERAL COLLEGE OF EDUCATION OBUDU	997,000.00
330	FEDERAL COLLEGE OF EDUCATION OKENE	82,621,500.00
331	FEDERAL COLLEGE OF EDUCATION OMUKU	13,692,675.71
332	FEDERAL COLLEGE OF EDUCATION ONDO	55,287,211.34
333	FEDERAL COLLEGE OF EDUCATION POTISKUM	184,460,869.30
334	FEDERAL COLLEGE OF EDUCATION YOLA	13,107,496.00
335	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	286,693.00
336	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,311,257,062.55
337	UNIVERSITY OF LAGOS	363,989,202.79
338	UNIVERSITY OF NIGERIA, NNSUKA	27,600,725.00
339	AHMADU BELLO UNIVERSITY, ZARIA	1,068,000.00
340	OBAFEMI AWOLOWO UNIVERSITY	106,675,523.10
341	UNIVERSITY OF BENIN	20,458,047.00
342	UNIVERSITY OF JOS	27,958,511.23
343	UNIVERSITY OF AGRICULTURE, ABEOKUTA	22,076,010.00
344	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	138,054,537.73
345	UNIVERSITY OF PORT HARCOURT	10,587,663.83
346	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	140,719,188.30
347	UNIVERSITY OF TECHNOLOGY, OWERRI	19,661,917.00
348	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	34,257,270.35
349	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	128,123,540.44
350	UNIVERSITY OF UYO	19,584,553.00
351	UNIVERSITY OF MAIDUGURI	13,635,279.00
352	NNAMDI AZIKIWE UNIVERSITY, AWKA	124,591,861.28
353	BAYERO UNIVERSITY, KANO	304,429,362.00
354	USMAN DAN FODIO UNIVERSITY, SOKOTO	8,189,349.00
355	NATIONAL MATHEMATICAL CENTRE, SHEDA	343,123,907.62
356	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	3,925,500.00
357	FEDERAL UNIVERSITY OYE-EKITI	19,289,797.00
358	FEDERAL UNIVERSITY OTUOKE	33,870,987.00
359	FEDERAL UNIVERSITY DUTSE	3,916,751.60
360	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	23,835,808.00
361	FEDERAL UNIVERSITY DUTSIN-MA	3,746,000.00
362	FEDERAL UNIVERSITY KASHERE	22,591,265.00
363	FEDERAL UNIVERSITY LOKOJA	217,853,449.31
364	FEDERAL UNIVERSITY WUKARI	428,000.00
365	FEDERAL UNIVERSITYOF BERNIN KEBBI	14,814,795.76
366	FEDERAL UNIVERSITYOF GASHUA	7,980,726.60
367	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	44,826,518.80

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET N
	SOCIAL SECTOR	
368	NATIONAL OPEN UNIVERSITY	94,251,384.06
369	FGC AZARE	945,000.00
370	FGC DAURA	17,400,049.13
371	FGC GANYE	51,390,234.16
372	FGC IJANIKIN	22,447,213.70
373	FGC IKET NISE	15,726,249.70
374	FGC IKURIN	22,717,885.20
375	FGGC IPETUMODU	11,000,000.00
376	FGGC OYO	11,000,000.00
377	FGGC GUMI TAMBAWAL	2,888,800.00
378	QUEEN'S COLLEGE LAGOS	61,683,233.86
379	SULEJA ACADEMY	15,014,288.84
380	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	41,375,534.99
381	NATIONAL BOARD FOR TECHNICAL EDUCATION	85,829,759.49
382	FEDERAL MINISTRY OF HEALTH - HQTRS	18,260,516,967.59
383	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	12,147,074.00
384	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	71,079,856.00
385	RADIOGRAPHERS REGISTRATION BOARD	9,926,183.36
386	DENTAL TECHNOLOGY REGISTRATION BOARD	1,326,183.36
387	HEALTH RECORDS REGISTRATION BOARD	799,300.01
388	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	19,068,000.00
389	PHARMACIST COUNCIL OF NIGERIA COUNCIL	5,300,925.90
390	MEDICAL AND DENTAL COUNCIL OF NIGERIA	5,347,789.00
391	MEDICAL REHABILITATION THERAPY BOARD	3,003,374.93
392	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	8,300,000.00
393	LAGOS UNIVERSITY TEACHING HOSPITAL	20,000,000.00
394	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	44,909,477.72
395	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	893,677.50
396	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	11,799,000.00
397	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	50,129,405.00
398	AMINU KANO UNIVERSITY TEACHING HOSPITAL	69,552,030.49
399	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	10,000,000.00
400	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	199,715,047.60
401	FEDERAL SPECIALIST HOSPITAL, IRRUA	85,619,426.94
402	UNIVERSITY OF UYO TEACHING HOSPITAL	50,213,086.79
403	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	3,153,000.00
404	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	26,710,700.00
405	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	200,000.00
406	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	23,210,200.00
407	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	4,170,903.56

NOTE 34 A:
INTANGIBLE ASSET - Contd.

S/N	MDA	INTANGIBLE ASSET ₦
	SOCIAL SECTOR	
408	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,454,560.00
409	FEDERAL MEDICAL CENTRE, UMUAHIA	114,999,999.32
410	FEDERAL MEDICAL CENTRE, OWERRI	199,999,500.00
411	FEDERAL MEDICAL CENTRE, MAKURDI	36,994,000.00
412	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	35,237,842.42
413	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	5,010,570.00
414	FEDERAL MEDICAL CENTRE, NASARAWA STATE	613,347,790.05
415	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	48,484,664.50
416	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	190,125,971.98
417	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	356,344,179.30
418	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	3,004,849.50
419	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	52,031,795.57
420	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	10,836,088.30
421	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	700,052.00
422	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	3,391,427,079.83
423	NATIONAL PARK HEADQUARTERS	45,176,322.40
424	KAINJI NATIONAL PARK	40,383,359.47
425	OYO NATIONAL PARK	23,234,903.50
426	CHAD BASIN NATIONAL PARK	25,484,152.53
427	GASHAKA GUMTI NATIONAL PARK	82,338,824.25
428	CROSS RIVER NATIONAL PARK	28,262,316.54
429	KAMUKU NATIONAL PARK	27,486,174.58
430	FEDERAL COLLEGE OF FORESTRY IBADAN	569,060.99
431	FEDERAL COLLECGE OF FORESTRY JOS	3,333,731.39
432	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,296,555,697.69
433	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	76,847,105.49
434	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	413,350,477.10
435	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	460,239,486.66
436	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	60,764,472.44
	GRAND-TOTAL	**293,323,278,385.38**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**293.32**

NOTE 34:
INTANGIBLE ASSETS

	INTANGIBLE ASSET
	₦
AS AT 01/01/2018	49.55
ADDITION DURING THE YEAR	243.77
ADD REVALUATION	-
LESS DISPOSAL	-
IMPAIRMENT CHARGES	-
TOTALS	**293.32**
ACCUMULATED PROVISION FOR AMMORTIZATION	12.73
ACCUMULATED IMPAIRMENT CHARGES B/D	0.03
ACCUMULATED IMPAIRMENT CHARGES	-
ADD CHARGES DURING THE YEAR	74.33
TOTALS	**87.09**
CARRYING AMOUNT 31/12/2018	**206.24**
CARRYING AMOUNT 31/12/2017	**36.79**

NOTE 35:
DEPOSITS

S/N	MDA	DEPOSITS	DEPOSITS(NEGATIVE)	DEPOSITS (TOTAL)
		410101	410101	410101
		₦	₦	₦
	ADMINISTRATIVE SECTOR			
1	FOREIGN MISSION: NEW YORK (CG)	5,834,545.46		
2	FEDERAL FIRE SERVICE	8,982,192.96		
3	FEDERAL GOVT STAFF HOUSING LOANS BOARD	4,519,657.53		
4	NATIONAL IDENTITY MANAGEMENT COMMISSION	6,661,011.50		
5	NATIONAL MERIT AWARD	80,000.00		
	ECONOMIC SECTOR			
6	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,040,046.87		
7	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	14,688,952.05		
8	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	446,285.23		
9	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	203,188.62		
10	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	13,348,999.50		
11	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	64,324,501.04		
12	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	246,999.96		
13	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	2,466,425.30		
14	STANDARD ORGANIZATION OF NIGERIA	3,982,822,131.37		
15	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	3,258,894.00		
16	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	531,607,951.47		
17	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	4,085,427,406.83		
18	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	923,488.79		
19	BENIN/ OWENA RBDA	57,332,757.49		
20	LOWER BENUE RBDA	3,150,000.00		
	REGIONAL SECTOR			
21	FEDERAL MINISTRY OF NIGER DELTA HQTRS	551,995,407.18		
	SOCIAL SECTOR			
22	FEDERAL POLYTECHNIC EDE	4,530,000.00		
23	FEDERAL POLYTECHNIC DAMATURU	185,639,391.12		
24	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	11,836,363.00		
25	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	6,684,849.16		
26	FEDERAL COLLEGE OF EDUCATION OKENE	1,502,867.58		
27	FEDERAL COLLEGE OF EDUCATION ONDO	6,398,815.60		
28	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	11,304,726.56		
29	UNIVERSITY OF BENIN	21,022,783.01		
30	UNIVERSITY OF ABUJA	301,034,350.00		
31	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	26,916,108.25		
32	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	20,906,750.00		
33	UNIVERSITY OF MAIDUGURI	473,489,482.98		
34	BAYERO UNIVERSITY, KANO	247,831,134.22		
35	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	7,253,252.03		
36	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	199,824,185.55		
37	F.S.C. SOKOTO	3,922,185.75		
38	UNIVERSITY COLLEGE HOSPITAL IBADAN	1,333,787.40		
39	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	950,000.00		
40	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	5,901,015.00		
41	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	14,592,000.00		
42	NATIONAL EYE CENTRE KADUNA	37,986,481.51		
43	PHS, KANO	60,541,657.00		
	GRAND-TOTAL (APPROX. TO N BILLION)	**10.99**	-	-

NOTE 36A:
DOMESTIC LOANS

S/N	MDA	DOMESTIC LOANS ₦
	ADMINISTRATIVE SECTOR	
1	FOREIGN MISSION: NEW YORK (CG)	126,600,706.06
2	FEDERAL FIRE SERVICE	101,450,311.77
3	FEDERAL GOVT STAFF HOUSING LOANS BOARD	499,999.99
	ECONOMIC SECTOR	
4	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	42,766,924.27
5	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	482,315.06
6	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	61,798,079.63
7	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	16,429,671.49
8	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	365,894.33
9	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	577,097.22
10	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	258,949,377.67
11	CONSOLIDATED REVENUE FUND	3,977,278,834,147.01
12	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	12,893,722.52
13	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	542,093,235.15
	REGIONAL SECTOR	
14	FEDERAL MINISTRY OF NIGER DELTA HQTRS	50,407,520.02
	SOCIAL SECTOR	
15	FEDERAL POLYTECHNIC IDAH	80,796.64
16	FEDERAL POLYTECHNIC DAMATURU	52,268.56
17	FEDERAL POLYTECHNIC HUSSAINI ADAMU	5,052.05
18	FEDERAL POLYTECHNIC EKOWE	91,390.00
19	FEDERAL COLLEGE OF EDUCATION OBUDU	2,000,000.00
20	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	186,293.14
21	FEDERAL UNIVERSITY LOKOJA	76,641.87
22	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	60,141.04
23	FGC JOS	8,632,350.13
24	FGC KEFFI	20,139.74
25	FGGC IPETUMODU	1,046,641.72
26	PHARMACIST COUNCIL OF NIGERIA COUNCIL	20,000,000.00
27	AMINU KANO UNIVERSITY TEACHING HOSPITAL	28,335,498.86
28	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	104,347.80
29	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	17,200,000.00
	GRAND-TOTAL	**3,978,572,040,563.74**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**3,978.57**

NOTE 36
DOMESTIC LOAN STOCK (410201)
SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) AND TREASURY BONDS.
AS AT 31ST DECEMBER, 2018

DESCRIPTION	BALANCE AS AT 31/12/2017	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW	LESS:REPAYMENT WITHIN THE YEAR	BALANCE AS AT 31/12/2017
	₦	₦	₦	₦	₦	₦
FGN AND TREASURY BONDS:						
9.85% FGN JUL 2017	20,000,000,000.00					20,000,000,000.00
9.35% FGN AUG 2017	100,000,000,000.00					100,000,000,000.00
10.7% FGN MAY 2018	300,000,000,000.00					300,000,000,000.00
15% FGN NOV 2028	75,000,000,000.00					75,000,000,000.00
12.49% FGN MAY 2029	150,000,000,000.00					150,000,000,000.00
7% FGN OCT 2019	233,896,698,000.00					233,896,698,000.00
8.5% FGN APR. 2015	200,000,000,000.00					200,000,000,000.00
4.00% FGN APR 2015	-					0.00
10.00% FGN JUL 2030	591,568,208,000.00					591,568,208,000.00
6.39% FGN JAN 2022	605,310,000,000.00					605,310,000,000.00
15.1% FGN APR. 2017	480,133,082,000.00					480,133,082,000.00
16.00% FGN JUN 2019	351,300,000,000.00					351,300,000,000.00
13.05% FGN AUG 2016	581,386,704,000.00					581,386,704,000.00
14.20% FGN MAR 2024	719,994,128,000.00					719,994,128,000.00
UNSPECIFY	-					0.00
15.54% FGN FEB 2020	451,930,000,000.00					451,930,000,000.00
12.1493% FGN JUL	395,500,000,000.00					395,500,000,000.00
12.00% FGN MAR 2025	263,600,000,000.00					263,600,000,000.00
9.00% FGN MAY 2025	190,000,000,000.00					190,000,000,000.00
9.00% FGN AUG 2030	98,522,000,000.00					98,522,000,000.00
	-	1,756.80	-	-	-	1,756.80
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**5,808.14**	**1,756.80**	-	-	-	**7,564.94**

Source:Annual Report and Statement of Accounts for the year ended December, 2018 of DMO

NOTE 36:
SCHEDULE OF MOVEMENTS OF NIGERIA TREASURY BILLS (NTB)
FOR THE YEAR ENDED 31ST DECEMBER, 2018
SHORT TERM LOANS

S/N	DETAILS	NCOA	OPENING BAL 01/01/2018	INFLOW/ADDITIONS	**ADJUSTMENT	PAYMENT	CLOSING BAL 31/12/2018
1	TREASURY BILLS	41020101	3,579,799,138,000.00	12,678,501,000.00		856,510,101,000.00	2,735,967,538,000.00
2	TREASURY BONDS	41020102	175,988,000,000.00		150,988,000,000.00	25,000,000,000.00	-
3	FGN SUKUK		100,000,000,000.00	100,000,000,000.00	200,000,000,000.00		-
4	GREEN BONG		10,690,000,000.00		10,690,000,000.00		-
5	FGN SAVING BOND		7,197,333,000.00	3,553,110,000.00	10,750,443,000.00		-
6	PROMISORY NOTE			331,271,738,405.00			331,271,738,405.00
7	INTERNAL LOANS FROM OTHER FUNDS		390,288,085,668.92				390,288,085,668.92
8	10% RICE LEVY ACCOUNTS		47,678,000,000.00				47,678,000,000.00
9	FGN DEVELOPMENT OF NATURAL RESOURCES -2015		32,073,466,988.00				32,073,466,988.00
10	FGN STABILISATION ACCOUNTS-2015		17,000,000,000.00				17,000,000,000.00
11	NSA -NATURAL RESOURCES		1,153,947,589.00				1,153,947,589.00
12	FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES		40,000,000,000.00				40,000,000,000.00
13	MINISTRY OF DEFENCE - STABILISATION		14,374,728,817.20				14,374,728,817.20
14	10% RICE LEVY ACCOUNTS - NYSC		11,292,018,400.00				11,292,018,400.00
15	10 % RICE LEVY - ONSA		839,367,280.00				839,367,280.00
16	10 % RICE LEVY - MOD		778,392,990.00				778,392,990.00
17	FEDERAL COLLEGE OF EDUCATION BICHI		173,862,255.78				173,862,255.78
18	FEDERAL COLLEGE OF EDUCATION ONDO		22,954,460.88				22,954,460.88
19	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA		1,475,514,375.00				1,475,514,375.00
20	UNIVERSITY OF ILORIN		44,025,430.09				44,025,430.09
21	UNIVERSITY OF ABUJA		6,000,000.00				6,000,000.00
22	LOANS FROM OTHER PUBLIC FUNDS (2004-2015)		352,839,193,487.14				352,839,193,487.14
	GRAND-TOTAL (APPROX. TO ₦ BILLION)		**4,783.71**	**447.50**	**372.43**	**881.51**	**3,977.28**

SOURCE: DMO REPORT FOR YEAR 2018. THE ADJUSTMENT OF 30,000,000,000.00 ARE AS REPORTED BY DMO.

This is an internal debt or domestic debt which is part of total government debt that is owed to lenders. For this purpose it comprises of Short-Term Borrowings, Nigerian Treasury Bills (NTBs) Treasury Bonds, and Treasury Certificates, and are expected to be repaid.

Schedule Of Internal Loans from Other Funds For 2018

Description	Opening Balance	Additions	Deductions	Closing Balance
INTERNAL LOANS FROM OTHER FUNDS	390,288,085,668.92			390,288,085,668.92
10% RICE LEVY ACCOUNTS	47,678,000,000.00			47,678,000,000.00
FGN DEVELOPMENT OF NATURAL RESOURCES -2015	32,073,466,988.00			32,073,466,988.00
FGN STABILISATION ACCOUNTS-2015	17,000,000,000.00			17,000,000,000.00
NSA -NATURAL RESOURCES		1,153,947,589.00		1,153,947,589.00
FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES		40,000,000,000.00		40,000,000,000.00
MINISTRY OF DEFENCE - STABILISATION		14,374,728,817.20		14,374,728,817.20
10% RICE LEVY ACCOUNTS - NYSC		11,292,018,400.00		11,292,018,400.00
10 % RICE LEVY - ONSA		839,367,280.00		839,367,280.00
10 % RICE LEVY - MOD		778,392,990.00		778,392,990.00
ADJUSTMENT FOR UNDERSTATEMENT OF PREVIOUS YEARS LOANS (2004 - 2015)		352,839,193,487.14		352,839,193,487.14
Total	**487.04**	**421.28**	**–**	**908.32**

Description	Opening Balance	Additions	Deductions	Closing Balance
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	487,039,552,656.92	-	–	487,039,552,656.92
		421,277,648,563.34	0.00	421,277,648,563.34
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**487.04**	**421.28**	**–**	**908.32**

Schedule Of Internal Loans from Other Funds For 2018 - contd.

S/N	MDA	TOTAL ₦	₦	₦
1	FOREIGN MISSION: NEW YORK (CG)	126,600,706.06		
2	FEDERAL FIRE SERVICE	101,450,311.77		
3	FEDERAL GOVT STAFF HOUSING LOANS BOARD	499,999.99		
4	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	42,766,924.27		
5	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	482,315.06		
6	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	61,798,079.63		
7	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	16,429,671.49		
8	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	365,894.33		
9	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	577,097.22		
10	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	258,949,377.67		
11	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	12,893,722.52		
12	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	542,093,235.15		
13	FEDERAL MINISTRY OF NIGER DELTA HQTRS	50,407,520.02		
14	FEDERAL POLYTECHNIC IDAH	80,796.64		
15	FEDERAL POLYTECHNIC DAMATURU	52,268.56		
16	FEDERAL POLYTECHNIC HUSSAINI ADAMU	5,052.05		
17	FEDERAL POLYTECHNIC EKOWE	91,390.00		
18	FEDERAL COLLEGE OF EDUCATION OBUDU	2,000,000.00		
19	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	186,293.14		
20	FEDERAL UNIVERSITY LOKOJA	76,641.87		
21	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	60,141.04		
22	FGC JOS	8,632,350.13		
23	FGC KEFFI	20,139.74		
24	FGGC IPETUMODU	1,046,641.72		
25	PHARMACIST COUNCIL OF NIGERIA COUNCIL	20,000,000.00		
26	AMINU KANO UNIVERSITY TEACHING HOSPITAL	28,335,498.86		
27	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	104,347.80		
28	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	17,200,000.00		
		1.29	-	**1.29**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	-	-	**3,978.57**

NOTE 37:
UNREMITTED DEDUCTIONS

S/N	MDA	UNREMITTED TAXES ₦	OTHER UNREMITTED DEDUCTIONS ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR			
1	STATE HOUSE - HQTRS	3,971,708.59	679,900.00	4,651,608.59
2	NIPSS, KURU	14,942,222.82	0.00	14,942,222.82
3	LEGISLATIVE AIDES	873,186,595.79	59,785,433.05	932,972,028.84
4	TECHNICAL AIDS CORPS	35,436.11	0.00	35,436.11
5	FEDERAL RADIO CORPORATION OF NIGERIA	44,465,438.05	1,034,494.55	45,499,932.60
6	NEWS AGENCY OF NIGERIA	150,203,891.92	0.00	150,203,891.92
7	NATIONAL FILM AND VEDIO CENSOR BOARD	1,328,199.37	0.00	1,328,199.37
8	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	10,000,000.00	10,000,000.00
9	POLICE SERVICE COMMISSION HQTRS	0.00	10,000,000.00	10,000,000.00
10	NATIONAL MERIT AWARD	315,424.69	0.00	315,424.69
11	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	12,000.00	12,000.00
	ECONOMIC SECTOR			
12	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	30,712.73	0.00	30,712.73
13	FPO OSOGBO	50,000.00	0.00	50,000.00
14	FPO UYO	0.00	105.00	105.00
15	FEDERAL INLAND REVENUE SERVICES	367,662,595.44	321,836,341.90	689,498,937.34
16	STANDARD ORGANIZATION OF NIGERIA	5,357,926.05	0.00	5,357,926.05
17	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	858,452.51	15,061,751.31	15,920,203.82
18	NIGERIAN ELECTRICITY REGULATORY COMMISSION	4,532,000.00	1,448,812,000.00	1,453,344,000.00
19	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	248,865.94	500,000,000.00	500,248,865.94
	LAW & JUSTICE SECTOR			
20	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	38,952.35	38,952.35
	SOCIAL SECTOR			
21	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,366,729.50	2,190.00	1,368,919.50
22	TERTIARY EDUCATION TRUST FUND	9,375,777.77	310,852,078.44	320,227,856.21
23	NATIONAL TEACHERS INSTITUTE	31,276,833.75	10,652,391.23	41,929,224.98
24	FEDERAL POLYTECHNIC OFFA	12,518,276.66	162,193,871.64	174,712,148.30
25	FEDERAL POLYTECHNIC EDE	6,280,937.57	4,398,000.00	10,678,937.57
26	FEDERAL POLYTECHNIC BALI	2,548,861.89	815,772.78	3,364,634.67
27	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	19,022,571.35	0.00	19,022,571.35
28	FEDERAL COLLEGE OF EDUCATION GOMBE	30,000,000.00	0.00	30,000,000.00

NOTE 37:
UNREMITTED DEDUCTIONS - Contd.

S/N	MDA	UNREMITTED TAXES ₦	OTHER UNREMITTED DEDUCTIONS ₦	TOTALS ₦
	ADMINISTRATIVE SECTOR			
29	FEDERAL COLLEGE OF EDUCATION OKENE	53,786.52	15,756,939.99	15,810,726.51
30	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	6,804,308.48	0.00	6,804,308.48
31	OBAFEMI AWOLOWO UNIVERSITY	30,702.50	0.00	30,702.50
32	UNIVERSITY OF BENIN	219,889,057.71	302,422,089.41	522,311,147.12
33	UNIVERSITY OF ILORIN	0.00	512,408,436.75	512,408,436.75
34	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	6,493,333.34	99,726,801.36	106,220,134.70
35	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	2,081,000.00	2,081,000.00
36	UNIVERSITY OF MAIDUGURI	0.00	3,608,807.09	3,608,807.09
37	FEDERAL UNIVERSITY OTUOKE	0.00	12,945,525.03	12,945,525.03
38	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	24,058,526.80	24,058,526.80
39	FGGC IPETUMODU	0.00	807,366.49	807,366.49
40	FGGC SHAGAMU	5,319,355.00	0.00	5,319,355.00
41	HEALTH RECORDS REGISTRATION BOARD	14,223,432.29	0.00	14,223,432.29
42	MEDICAL AND DENTAL COUNCIL OF NIGERIA	12,188,828.23	5,278,620.89	17,467,449.12
43	NURSE TUTOR TRAINNING IBADAN	41,926.90	0.00	41,926.90
44	UNIVERSITY COLLEGE HOSPITAL IBADAN	51,151,751.60	0.00	51,151,751.60
45	LAGOS UNIVERSITY TEACHING HOSPITAL	110,749,944.27	39,574,824.69	150,324,768.96
46	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	21,830,893.67	54,547,514.53	76,378,408.20
47	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	1,500,000.00	1,500,000.00
48	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	266,000.00	0.00	266,000.00
49	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	541,816.40	0.00	541,816.40
50	DENTAL THERAPISTS REGISTRATION BOARD	0.00	403,968.39	403,968.39
51	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	69,729,980.58	0.00	69,729,980.58
	GRAND-TOTAL	**2,098,894,575.99**	**3,931,295,703.67**	**6,030,190,279.66**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**2.10**	**3.93**	**6.03**

NOTE 38:
OTHER PAYABLES

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ADMINISTRATIVE SECTOR			
1	STATE HOUSE - HQTRS	346,676,622.60	0.00	346,676,622.60
2	STATE HOUSE OPERATIONS - PRESIDENT	147,599.09	0.00	147,599.09
3	STATE HOUSE MEDICAL CENTRE	4,917,939.97	0.00	4,917,939.97
4	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	10,306,084,525.46	0.00	10,306,084,525.46
5	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	585,058,194.26	0.00	585,058,194.26
6	NIPSS, KURU	85,827,213.13	0.00	85,827,213.13
7	BUREAU OF PUBLIC ENTERPRISES (BPE)	7,981,859.90	0.00	7,981,859.90
8	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	23,525,586.89	0.00	23,525,586.89
9	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	366,637,553.77	0.00	366,637,553.77
10	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	17,265,105.00	0.00	17,265,105.00
11	BUREAU OF PUBLIC PROCUREMENT (BPP)	29,240,448.31	0.00	29,240,448.31
12	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	63,152,680.16	0.00	63,152,680.16
13	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	37,048,150.00	0.00	37,048,150.00
14	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	8,537,406.65	0.00	8,537,406.65
15	SENATE	6,599,689,790.88	0.00	6,599,689,790.88
16	HOUSE OF REPRESENTATIVES	12,930,682,526.34	0.00	12,930,682,526.34
17	NATIONAL ASSEMBLY COMMISSION	6,202,406,808.82	0.00	6,202,406,808.82
18	LEGISLATIVE AIDES	1,796,501,715.13	0.00	1,796,501,715.13
19	GENERAL SERVICE	6,115,088,255.02	0.00	6,115,088,255.02
20	FEDERAL DEFENCE MINISTRY- MAIN MOD	441,107,262.65	0.00	441,107,262.65
21	DEFENCE HEADQURTERS	2,908,381,497.83	0.00	2,908,381,497.83
22	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	151,080,000.00	0.00	151,080,000.00
23	NIGERIAN ARMY	63,134,340.47	18,028,070,368.00	18,091,204,708.47
24	NIGERIA ARMY UNIVERSITY, BIU	42,094,440.00	0.00	42,094,440.00
25	NIGERIAN NAVY	12,011,498.51	0.00	12,011,498.51
26	NIGERIAN AIRFORCE	780,572.66	0.00	780,572.66
27	DEFENCE SPACE ADMINISTRATION	407,610,608.01	0.00	407,610,608.01
28	MILITARY PENSION BOARD	490,055,059.91	0.00	490,055,059.91
29	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	303,246,403.10	0.00	303,246,403.10
30	TECHNICAL AIDS CORPS	52,070,845.44	0.00	52,070,845.44
31	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	4,253,394.73	0.00	4,253,394.73
32	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	12,868,438.26	0.00	12,868,438.26
33	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	6,865,189.39	0.00	6,865,189.39
34	PERMANENT REPRESENTATION, ECOWAS, ABUJA	19,413,881.75	0.00	19,413,881.75
35	FEDERAL MINISTRY OF INFORMATION - HQTRS	19,958,051.32	0.00	19,958,051.32

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ADMINISTRATIVE SECTOR			
36	NIGERIAN TELEVISION AUTHORITY	309,859,828.64	0.00	309,859,828.64
37	FEDERAL RADIO CORPORATION OF NIGERIA	81,516,116.50	0.00	81,516,116.50
38	VOICE OF NIGERIA	42,801,695.52	0.00	42,801,695.52
39	NIGERIAN FILM CORPORATION	9,628,753.84	0.00	9,628,753.84
40	NATIONAL BROADCASTING COMMISION	7,867,991.59	0.00	7,867,991.59
41	NIGERIA PRESS COUNCIL	753,897.04	0.00	753,897.04
42	NATIONAL FILM AND VEDIO CENSOR BOARD	130,771,431.22	0.00	130,771,431.22
43	ADVERTISING PRACTIONERS OF NIGERIA	1,497,739.85	0.00	1,497,739.85
44	NIGERIAN TOURISM DEVELOPMENT CORPORATION	5,775,732.20	0.00	5,775,732.20
45	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	7,824,482.54	0.00	7,824,482.54
46	NATIONAL COUNCIL OF ARTS AND CULTURE	12,428,098.25	0.00	12,428,098.25
47	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	996,297.65	0.00	996,297.65
48	NATIONAL TROUPE OF NIGERIA	2,453,942.25	0.00	2,453,942.25
49	NATIONAL GALLERY OF ART	2,132,448.94	0.00	2,132,448.94
50	NATIONAL WAR MUSEUM - UMUAHIA	1,611,228.56	0.00	1,611,228.56
51	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	7,870,203.21	0.00	7,870,203.21
52	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	54,628,255.45	0.00	54,628,255.45
53	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	291,023.03	0.00	291,023.03
54	NATIONAL ORIENTATION AGENCY	125,809,177.94	0.00	125,809,177.94
55	FEDERAL MINISTRY OF INTERIOR - HQTRS	33,680,373.32	0.00	33,680,373.32
56	NIGERIAN PRISON SERVICE	179,294,563.38	0.00	179,294,563.38
57	NIGERIA IMMIGRATION SERVICE	1,949,093,646.77	0.00	1,949,093,646.77
58	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	76,110,142.86	0.00	76,110,142.86
59	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	4,832,177.37	0.00	4,832,177.37
60	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	13,439,887.13	0.00	13,439,887.13
61	NIGERIA POLICE ACADEMY WUDIL, KANO	86,144,404.23	0.00	86,144,404.23
62	POLICE FORMATION & COMMAND HQTRS	1,747,840,488.89	0.00	1,747,840,488.89
63	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	29,325,445.02	0.00	29,325,445.02
64	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	181,109,050.10	0.00	181,109,050.10
65	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	2,070,800.00	0.00	2,070,800.00
66	FEDERAL TRAINING CENTRE,ENUGU	640.00	0.00	640.00
67	FEDERAL TRAINING CENTRE,ILORIN	3,717,922.00	0.00	3,717,922.00
68	FEDERAL TRAINING CENTRE,KADUNA	114,517.75	0.00	114,517.75
69	FEDERAL TRAINING CENTRE,LAGOS	383,031.00	0.00	383,031.00
70	FEDERAL TRAINING CENTRE,CALABAR	39,705,632.19	0.00	39,705,632.19

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ADMINISTRATIVE SECTOR			
71	PUBLIC SERVICE INSTITUTE OF NIGERIA.	7,370,594.30	0.00	7,370,594.30
72	BUREAU OF PUBLIC SERVICE REFORMS	104,297,442.23	0.00	104,297,442.23
73	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	7,576.03	0.00	7,576.03
74	AUDITOR GENERAL FOR THE FEDERATION	186,730,354.06	0.00	186,730,354.06
75	PUBLIC COMPLAINTS COMMISSION	4,613,618.88	0.00	4,613,618.88
76	FEDERAL CIVIL SERVICE COMMISSION	6,119,542.86	0.00	6,119,542.86
77	FEDERAL CHARACTER COMMISSION	6,855,821.62	0.00	6,855,821.62
78	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	538,310,511.51	0.00	538,310,511.51
79	NIGERIA COMMUNICATION SATELLITE	140,064,661.52	0.00	140,064,661.52
80	NIPOST	61,068,737.02	0.00	61,068,737.02
81	DIRECTORATE OF STATE SECURITY SERVICE	1,307,000,000.00	0.00	1,307,000,000.00
82	NATIONAL INTELLIGENT AGENCY	73,500,000.00	0.00	73,500,000.00
83	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	73,500,000.00	0.00	73,500,000.00
84	CODE OF CONDUCT TRIBUNAL	4,166,882.08	0.00	4,166,882.08
85	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	37,917,250.37	0.00	37,917,250.37
86	POLICE SERVICE COMMISSION HQTRS	37,917,250.37	0.00	37,917,250.37
87	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	12,259,426.87	0.00	12,259,426.87
88	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	9,299,157.82	0.00	9,299,157.82
89	NATIONAL COMMISSION FOR REFUGEES	3,422,871.04	0.00	3,422,871.04
90	LAGOS LIAISON OFFICE	39,992,017.50	0.00	39,992,017.50
91	NATIONAL IDENTITY MANAGEMENT COMMISSION	75,864,004.48	0.00	75,864,004.48
92	NATIONAL MERIT AWARD	12,547,280.93	0.00	12,547,280.93
93	FEDERAL ROAD SAFETY COMMISSION	40,377,298.72	0.00	40,377,298.72
94	PRESIDENTIAL ADVISORY COMMITTEE	90,000.00	0.00	90,000.00
95	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	4,273,056.85	0.00	4,273,056.85
96	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	48,229,604.75	0.00	48,229,604.75
97	NATIONAL PENSION COMMISSION	29,519,397.80	0.00	29,519,397.80
98	NATIONAL HAJJ COMMISSION OF NIGERIA	6,732,746.02	0.00	6,732,746.02
99	NIGERIA CHRISTIAN PILGRIM COMMISSION	109,793,321.49	0.00	109,793,321.49
100	NATIONAL LOTTERY TRUST FUND	67,183,133.78	0.00	67,183,133.78
101	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	10,276,409.54	0.00	10,276,409.54
102	SERVICOM	14,038,383.62	0.00	14,038,383.62
103	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	14,038,383.62	0.00	14,038,383.62
104	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	71,088,420.46	0.00	71,088,420.46
105	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	157,054,203.80	0.00	157,054,203.80

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ADMINISTRATIVE SECTOR			
106	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	30,034,104.97	0.00	30,034,104.97
	ECONOMIC SECTOR			
107	FEDERAL MINISTRY OF AGRICULTURE	438,411,130.24	0.00	438,411,130.24
108	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	66,500,207.44	0.00	66,500,207.44
109	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	186,717,555.89	0.00	186,717,555.89
110	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	28,994,214.97	0.00	28,994,214.97
111	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	193,697,063.74	0.00	193,697,063.74
112	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	22,639,343.83	0.00	22,639,343.83
113	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	51,480,870.66	0.00	51,480,870.66
114	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	82,284,426.72	0.00	82,284,426.72
115	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	12,660,145.66	12,660,145.66
116	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	6,732,746.02	0.00	6,732,746.02
117	COCOA RESEARCH INSTITUTE- IBADAN	10,623,807.32	0.00	10,623,807.32
118	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING-IBADAN	105,246,775.77	0.00	105,246,775.77
119	RUBBER RESEARCH INSTITUTE- BENIN	16,108,367.42	0.00	16,108,367.42
120	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	1,771,832.02	0.00	1,771,832.02
121	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	0.00	5,304,021.96	5,304,021.96
123	VETERINARY COUNCIL OF NIGERIA	13,472,767.57	0.00	13,472,767.57
124	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	15,674,999.21	0.00	15,674,999.21
125	FEDERAL COLLEGE OF AGRICULTURE - AKURE	163,490,870.54	0.00	163,490,870.54
126	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	3,467,399.36	0.00	3,467,399.36
127	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	12,717,821.29	0.00	12,717,821.29
128	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	4,961,678.50	0.00	4,961,678.50
129	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	7,120,931.58	0.00	7,120,931.58
130	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	7,120,931.58	0.00	7,120,931.58
131	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	376,113,321.14	0.00	376,113,321.14
132	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	536,267.32	0.00	536,267.32
133	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	25,000,000.00	0.00	25,000,000.00
134	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	6,264,468.01	0.00	6,264,468.01
135	NATIONAL AGRICULTURE SEEDS COUNCIL	12,507,329.17	0.00	12,507,329.17
136	NIGERIA AGRICULTURAL QUARANTINE SERVICE	74,397,427.49	0.00	74,397,427.49
138	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	11,919,412.35	0.00	11,919,412.35
139	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	2,129,781.87	0.00	2,129,781.87
140	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	80,077,575.30	0.00	80,077,575.30

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ECONOMIC SECTOR			
141	FEDERAL MINISTRY OF FINANCE - HQTRS	187,957,782.34	0.00	187,957,782.34
142	DEBT MANAGEMENT OFFICE	61,574,790.91	0.00	61,574,790.91
143	INVESTMENT AND SECURITIES TRIBUNAL	23,656,967.95	0.00	23,656,967.95
144	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	494,374,508.06	0.00	494,374,508.06
146	FPO ABAKALIKI	181,000.00	0.00	181,000.00
147	FPO AKURE	346,100.00	0.00	346,100.00
148	FPO ASABA	22,000.00	0.00	22,000.00
149	FPO BAUCHI	2,000.00	0.00	2,000.00
150	FPO BENIN	300.00	0.00	300.00
151	FPO DAMATURU	5,000.00	0.00	5,000.00
152	FPO IBADAN	179,300.00	0.00	179,300.00
153	FPO ILORIN	3,666.64	0.00	3,666.64
154	FPO SOKOTO	5,898.25	0.00	5,898.25
156	FPO UMUAHIA	5,880.00	0.00	5,880.00
157	SUB-TREASURER OF THE FEDERATION	4,000.00	0.00	4,000.00
158	ZONAL OFFICE ENUGU	30,000.00	0.00	30,000.00
159	ZONAL OFFICE IBADAN	357,375.00	0.00	357,375.00
160	FEDERAL INLAND REVENUE SERVICES	6,927,729,290.07	0.00	6,927,729,290.07
161	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	2,487,659,855.16	0.00	2,487,659,855.16
162	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	93,360,576.31	0.00	93,360,576.31
163	STANDARD ORGANIZATION OF NIGERIA	3,088,437,375.48	0.00	3,088,437,375.48
164	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	1,121,806.90	0.00	1,121,806.90
165	INDUSTRIAL TRAINING FUND	262,504,999.98	0.00	262,504,999.98
167	NIGERIAN EXPORT PROMOTION COUNCIL	49,364,807.54	0.00	49,364,807.54
168	FINANCIAL REPORTING COUNCIL OF NIGERIA	20,480,500.18	0.00	20,480,500.18
169	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	694,259,121.55	0.00	694,259,121.55
171	CONSUMER PROTECTION COUNCIL	25,243,693.16	0.00	25,243,693.16
172	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	15,947,994.77	0.00	15,947,994.77
173	FEDERAL PRODUCE INSPECTION	4,166,000.00	0.00	4,166,000.00
174	ONNE OIL AND GAS FREE ZONE AUTHORITY	87,363,795.29	0.00	87,363,795.29
175	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	24,527,812.19	0.00	24,527,812.19
176	NIGERIA COMMODITY EXCHANGE (NCX)	3,523,915.69	0.00	3,523,915.69
177	SMEDAN - H/QTRS	1,257,825,541.35	0.00	1,257,825,541.35
178	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	2,010,421.37	0.00	2,010,421.37
179	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	726,656,629.96	0.00	726,656,629.96

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ECONOMIC SECTOR			
180	INDUSTRIAL ARBITRATION PANEL	12,814,301.70	0.00	12,814,301.70
181	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,850,562.89	0.00	1,850,562.89
182	NATIONAL PRODUCTIVITY CENTRE	1,872,608.02	0.00	1,872,608.02
183	NATIONAL DIRECTORATE OF EMPLOYMENT	99,045,039.63	0.00	99,045,039.63
184	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	88,585,957.37	0.00	88,585,957.37
185	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	69,094,240.42	0.00	69,094,240.42
186	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	3,185,230.41	0.00	3,185,230.41
187	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	179,098,235.26	0.00	179,098,235.26
188	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	1,267,838.16	0.00	1,267,838.16
189	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	1,563,131.61	0.00	1,563,131.61
190	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	1,838,628.66	0.00	1,838,628.66
191	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	3,693,000.00	0.00	3,693,000.00
192	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	5,284,990.23	0.00	5,284,990.23
193	COOPERATIVE INFORMATION NETWORK	2,062,274.06	0.00	2,062,274.06
194	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,225,614.41	0.00	1,225,614.41
195	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	6,374,595.65	0.00	6,374,595.65
196	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,350,870.76	0.00	1,350,870.76
197	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	24,384,697.84	0.00	24,384,697.84
198	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	5,059,708.99	0.00	5,059,708.99
199	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	4,251,118.68	0.00	4,251,118.68
201	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	2,878,019.16	0.00	2,878,019.16
202	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	913,815.88	0.00	913,815.88
203	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	12,617,736.46	0.00	12,617,736.46
204	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	1,293,598.17	0.00	1,293,598.17
205	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	18,177,242.57	0.00	18,177,242.57
206	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	2,923,727.70	0.00	2,923,727.70
207	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	674,800.00	0.00	674,800.00
208	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	1,273,657.26	0.00	1,273,657.26
209	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	2,612,508.37	0.00	2,612,508.37
210	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	5,415,173.02	0.00	5,415,173.02
211	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	13,797,089.82	0.00	13,797,089.82
212	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	44,672,634.06	0.00	44,672,634.06
213	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	704,966.15	0.00	704,966.15
214	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	2,253,599.55	0.00	2,253,599.55
215	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	150,807.82	0.00	150,807.82

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ECONOMIC SECTOR			
216	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	397,654.66	0.00	397,654.66
217	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	77,231,079.87	0.00	77,231,079.87
218	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	9,800,625.00	0.00	9,800,625.00
219	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	117,547.50	0.00	117,547.50
220	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	17,106,250.00	0.00	17,106,250.00
221	TECHNOLOGY INCUBATION CENTRE, LAFIA	963,148.48	0.00	963,148.48
222	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	5,486,147.21	0.00	5,486,147.21
223	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	739,219.25	0.00	739,219.25
224	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	8,706,538.23	0.00	8,706,538.23
225	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	1,549,601.30	0.00	1,549,601.30
226	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	12,974,720.58	0.00	12,974,720.58
227	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	247,957.36	0.00	247,957.36
228	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	154,633.45	0.00	154,633.45
229	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	363,803.57	0.00	363,803.57
230	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	401,214.46	0.00	401,214.46
231	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	129,583.86	0.00	129,583.86
232	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	225,033.24	0.00	225,033.24
233	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	711,654.94	0.00	711,654.94
234	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	187,319.18	0.00	187,319.18
235	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	467,542.70	0.00	467,542.70
236	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	301,120.05	0.00	301,120.05
237	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	4,645,030.02	0.00	4,645,030.02
238	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	369,198.98	0.00	369,198.98
239	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	343,392.19	0.00	343,392.19
240	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	412,011.51	0.00	412,011.51
241	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	179,689.22	0.00	179,689.22
242	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	11,078,242.91	0.00	11,078,242.91
243	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	1,696,374.55	0.00	1,696,374.55
244	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	4,139,542.74	0.00	4,139,542.74
245	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	12,818,716.44	0.00	12,818,716.44
246	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	4,374,117.45	0.00	4,374,117.45
247	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	42,074,687.00	0.00	42,074,687.00
248	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	7,130,628.33	0.00	7,130,628.33
249	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	36,359,085.86	0.00	36,359,085.86
250	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	3,155,355.38	0.00	3,155,355.38

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ECONOMIC SECTOR			
251	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	1,842,306.08	0.00	1,842,306.08
252	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	26,021,958.17	0.00	26,021,958.17
254	PROJECT DEVELOPMENT INSTITUTE - ENUGU	93,678,784.45	0.00	93,678,784.45
255	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	19,852,163.99	0.00	19,852,163.99
256	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	5,523,313.37	0.00	5,523,313.37
257	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	153,476,663.90	0.00	153,476,663.90
258	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	15,339,379.79	0.00	15,339,379.79
259	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	21,026,931.96	0.00	21,026,931.96
260	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	13,179,045.51	0.00	13,179,045.51
261	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	10,081,028.55	0.00	10,081,028.55
262	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	14,504,916.63	0.00	14,504,916.63
263	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	66,277.24	0.00	66,277.24
264	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	374,616.65	0.00	374,616.65
265	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	2,534,754.77	0.00	2,534,754.77
266	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	5,092,617.27	0.00	5,092,617.27
267	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	9,564,691.50	0.00	9,564,691.50
268	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	5,816,886.82	0.00	5,816,886.82
269	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	1,028,307.09	0.00	1,028,307.09
270	NATIONAL CENTRE FOR REMOTE SENSING - JOS	666,528.91	0.00	666,528.91
271	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	1,590,370.15	0.00	1,590,370.15
272	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	904,196.54	0.00	904,196.54
273	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	10,691,579.80	0.00	10,691,579.80
274	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	291,729.72	0.00	291,729.72
275	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	3,450,159.99	0.00	3,450,159.99
276	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	27,617,997.39	431,254.00	28,049,251.39
277	SOKOTO ENERGY RESEARCH	25,998,996.66	0.00	25,998,996.66
278	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	13,956,837.52	0.00	13,956,837.52
279	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	6,887,159.99	0.00	6,887,159.99
280	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	879,692.20	0.00	879,692.20
281	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	2,052,386.87	0.00	2,052,386.87
282	ENERGY COMMISSION OF NIGERIA	5,162,885.10	0.00	5,162,885.10
283	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA	522,854.98	0.00	522,854.98
284	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	390,417.05	0.00	390,417.05
285	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	3,269,108.74	0.00	3,269,108.74
286	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	100,994,080,265.83	0.00	100,994,080,265.83

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ECONOMIC SECTOR			
287	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	732,441,128.31	0.00	732,441,128.31
288	NIGERIAN RAILWAY CORPORATION	24,621,407.33	0.00	24,621,407.33
289	NATIONAL INLAND WATERWAYS AUTHORITY	51,739,074.74	0.00	51,739,074.74
290	MARITIME ACADEMY, ORON	10,450,911.53	0.00	10,450,911.53
291	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	41,841,147.74	0.00	41,841,147.74
292	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	253,703,636.73	0.00	253,703,636.73
293	NIGERIAN METEOROLOGICAL AGENCY	145,494,787.07	0.00	145,494,787.07
294	ACCIDENT INVESTIGATION BUREAU	27,642,327.94	0.00	27,642,327.94
295	NIGERIA AIRSPACE MANAGEMENT AGENCY	108,403,312.50	0.00	108,403,312.50
296	NATIONAL RURAL ELECTRIFICATION AGENCY	162,130,681.01	0.00	162,130,681.01
297	NIGERIAN ELECTRICITY REGULATORY COMMISSION	374,285,837.70	0.00	374,285,837.70
298	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	47,447,535.20	0.00	47,447,535.20
299	NATIONAL POWER TRAINING INSTITUTE	8,399,479.52	0.00	8,399,479.52
300	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	50,070,839.00	0.00	50,070,839.00
301	TRANSMISSION COMPANY OF NIGERIA	771,150,136.46	0.00	771,150,136.46
302	NIGERIAN BULK ELECTRICITY TRADING PLC	73,726,443.98	0.00	73,726,443.98
303	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	65,570,757.00	0.00	65,570,757.00
304	FEDERAL ROAD MAINTENANCE AGENCY	2,141,855,502.84	0.00	2,141,855,502.84
305	SURVEY COUNCIL OF NIGERIA	27,090,909.73	0.00	27,090,909.73
306	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	22,949,999.99	0.00	22,949,999.99
307	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	109,493,741.54	0.00	109,493,741.54
308	DEPARTMENT OF PETROLEUM RESOURCES	743,869,175.58	0.00	743,869,175.58
309	PETROLEUM TRAINING INSTITUTE	821,852,943.91	0.00	821,852,943.91
310	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	14,386,987.61	0.00	14,386,987.61
311	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	37,205,056.39	0.00	37,205,056.39
312	NIGERIA NUCLEAR REGULATORY AUTHORITY	-0.01	0.00	-0.01
313	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	2,632,551,480.43	0.00	2,632,551,480.43
314	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	198,460.86	0.00	198,460.86
315	NIGERIAN GEOLOGICAL SURVEY AGENCY.	392,394,692.48	0.00	392,394,692.48
316	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	20,586,022.21	0.00	20,586,022.21
317	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	17,020,731.99	0.00	17,020,731.99
318	METALLURGICAL TRAINING INSTITUTE, ONITSHA	71,202,557.11	0.00	71,202,557.11
319	NATIONAL IRON ORE MINING PROJECT - ITAKPE	12,539,944.64	0.00	12,539,944.64
320	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	3,497,147.04	0.00	3,497,147.04
321	NIGERIA MINING CADASTRE OFFICE & CENTRES	283,799.00	0.00	283,799.00

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	ECONOMIC SECTOR			
322	AJAOKUTA STEEL COMPANY LIMITED	244,589.38	0.00	244,589.38
323	SOLID MINERAL DEVELOPMENT FUND OFFICE	2,026,268.76	0.00	2,026,268.76
324	BUDGET AND NATIONAL PLANNING	481,784,173.19	0.00	481,784,173.19
325	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	23,404,016.52	0.00	23,404,016.52
326	CENTRE FOR MANAGEMENT DEVELOPMENT	70,114,129.05	0.00	70,114,129.05
327	NATIONAL BUREAU OF STATISTICS	1,064,659,608.57	0.00	1,064,659,608.57
328	BUDGET OFFICE OF THE FEDERATION	3,304,560.68	0.00	3,304,560.68
329	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	4,693,963.20	0.00	4,693,963.20
330	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	62,764,452.59	0.00	62,764,452.59
331	FISCAL RESPONSILIBITY COMMISSION	5,401,644.72	0.00	5,401,644.72
332	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,571,040,724.86	0.00	1,571,040,724.86
333	NIGERIA HYDROLOGICAL SERVICE AGENCY	28,417,160.11	0.00	28,417,160.11
334	ANAMBRA/ IMO RBDA	140,542,676.52	0.00	140,542,676.52
335	CHAD BASIN RBDA	11,200,878.09	0.00	11,200,878.09
336	CROSS RIVER RBDA	140,034,170.55	0.00	140,034,170.55
337	HADEJIA-JAMAÄ»ARE RBDA	210,454,018.90	0.00	210,454,018.90
338	LOWER BENUE RBDA	197,820,290.82	0.00	197,820,290.82
339	LOWER NIGER RBDA	83,613,404.88	0.00	83,613,404.88
340	NIGER DELTA RBDA	202,442,523.59	0.00	202,442,523.59
341	OGUN/ OSUN RBDA	54,600,306.84	0.00	54,600,306.84
342	SOKOTO RIMA RBDA	47,205,605.73	0.00	47,205,605.73
343	UPPER BENUE RBDA	33,082,847.04	0.00	33,082,847.04
344	UPPER NIGER RBDA	30,051,809.38	0.00	30,051,809.38
345	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	53,870,220.17	0.00	53,870,220.17
346	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	2,564,710.86	0.00	2,564,710.86
347	GURARA WATER MANAGEMENT AUTHORITY	11,833,822.35	0.00	11,833,822.35
	LAW & JUSTICE SECTOR			
348	NATIONAL JUDICIAL COUNCIL- ABUJA	8,333,333,333.33	0.00	8,333,333,333.33
349	FEDERAL MINISTRY OF JUSTICE - HQTRS	114,241,695.43	0.00	114,241,695.43
350	NIGERIAN LAW REFORM COMMISSION	5,800,172.12	0.00	5,800,172.12
351	LEGAL AID COUNCIL	12,277,168.39	0.00	12,277,168.39
352	COUNCIL OF LEGAL EDUCATION	98,343,982.86	0.00	98,343,982.86
353	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	3,721,964.78	0.00	3,721,964.78
354	NATIONAL HUMAN RIGHTS COMMISSION	106,595,250.34	0.00	106,595,250.34

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	LAW & JUSTICE SECTOR			
355	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	179,500.00	0.00	179,500.00
356	NATIONAL DRUG LAW ENFORCEMENT AGENCY	48,325,201.65	0.00	48,325,201.65
357	NIGERIAN COPYRIGHT COMMISSION	9,889,532.37	0.00	9,889,532.37
358	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	41,241,952.10	0.00	41,241,952.10
359	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	77,290,338.85	0.00	77,290,338.85
360	CODE OF CONDUCT BUREAU	80,886,295.05	0.00	80,886,295.05
	REGIONAL SECTOR			
361	FEDERAL CAPITAL TERRITORY ADMINISTRATION	20,367,490.11	0.00	20,367,490.11
	SOCIAL SECTOR			
362	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,177,999,539.31	0.00	1,177,999,539.31
363	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	6,508,644.95	0.00	6,508,644.95
364	NATIONAL YOUTH SERVICE CORPS (NYSC)	93,055,281.97	0.00	93,055,281.97
365	NIGERIA FOOTBALL FEDERATION	699,883.47	0.00	699,883.47
366	NIGERIA INSTITUTE FOR SPORTS (NIS)	18,646,019.07	0.00	18,646,019.07
367	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	18,747,897.26	0.00	18,747,897.26
368	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	5,757,850.48	0.00	5,757,850.48
369	NATIONAL CENTER FOR WOMEN DEVELOPMENT	313,943,615.69	0.00	313,943,615.69
370	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,783,995,983.21	0.00	1,783,995,983.21
371	TERTIARY EDUCATION TRUST FUND	2,243,596,771.15	14,374,205,308.17	16,617,802,079.32
372	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	93,202,543.37	0.00	93,202,543.37
373	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	34,152,857.92	0.00	34,152,857.92
374	JOINT ADMISSIONS MATRICULATION BOARD	10,034,007.04	0.00	10,034,007.04
375	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,620,523.78	0.00	3,620,523.78
376	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	22,217,858.96	0.00	22,217,858.96
377	NATIONAL LIBRARY OF NIGERIA	16,810,956.64	0.00	16,810,956.64
378	NATIONAL EXAMINATIONS COUNCIL	22,314,603.74	0.00	22,314,603.74
379	MASS LITERACY COUNCIL	58,632,599.96	0.00	58,632,599.96
380	NOMADIC EDUCATION COMMISSION	2,282,687.53	0.00	2,282,687.53
381	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	35,114,056.17	0.00	35,114,056.17
382	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	4,354,289.75	0.00	4,354,289.75
383	TEACHERS REGISTRATION COUNCIL OF NIGERIA	10,787,616.71	0.00	10,787,616.71
384	COMPUTER REGISTRATION COUNCIL OF NIGERIA	3,177,004.60	0.00	3,177,004.60
385	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	151,330,883.85	0.00	151,330,883.85

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	SOCIAL SECTOR			
386	NATIONAL TEACHERS INSTITUTE	578,468,989.17	0.00	578,468,989.17
387	FEDERAL POLYTECHNIC ADO-EKITI	1,158,600,195.80	0.00	1,158,600,195.80
388	FEDERAL POLYTECHNIC BAUCHI	17,373,370.84	0.00	17,373,370.84
389	FEDERAL POLYTECHNIC BIDA	144,506,169.31	0.00	144,506,169.31
390	FEDERAL POLYTECHNIC IDAH	162,383,414.87	0.00	162,383,414.87
391	FEDERAL POLYTECHNIC KAURA-NAMODA	5,179,830.16	0.00	5,179,830.16
392	FEDERAL POLYTECHNIC MUBI	24,380,893.44	0.00	24,380,893.44
393	FEDERAL POLYTECHNIC NASARAWA	175,130,404.92	0.00	175,130,404.92
394	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,789,460.16	0.00	3,789,460.16
395	FEDERAL POLYTECHNIC KADUNA	821,455,479.33	0.00	821,455,479.33
396	FEDERAL POLYTECHNIC OFFA	189,206,178.59	0.00	189,206,178.59
397	FEDERAL POLYTECHNIC EDE	103,105,855.55	0.00	103,105,855.55
398	FEDERAL POLYTECHNIC AUCHI	219,513,461.57	0.00	219,513,461.57
399	FEDERAL POLYTECHNIC NEKEDE	424,710,289.39	0.00	424,710,289.39
400	FEDERAL POLYTECHNIC OKO	80,283,030.29	0.00	80,283,030.29
401	FEDERAL POLYTECHNIC HUSSAINI ADAMU	44,421,684.27	0.00	44,421,684.27
402	FEDERAL POLYTECHNIC GWANDU	9,315,006.37	0.00	9,315,006.37
403	FEDERAL POLYTECHNIC ILARO	36,772,224.90	0.00	36,772,224.90
404	YABA COLLEGE OF TECHNOLOGY	20,097,556.77	0.00	20,097,556.77
405	FEDERAL POLYTECHNIC BALI	12,511,792.86	0.00	12,511,792.86
406	FEDERAL POLYTECHNIC EKOWE	7,626,061.09	0.00	7,626,061.09
407	FEDERAL POLYTECHNIC BONNY	39,200,236.43	0.00	39,200,236.43
408	FEDERAL POLYTECHNIC UKANA	57,964,401.24	0.00	57,964,401.24
409	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,586,383.46	0.00	2,586,383.46
410	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	25,696,892.71	0.00	25,696,892.71
411	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	94,210,463.99	0.00	94,210,463.99
412	FEDERAL COLLEGE OF EDUCATION AKOKA	10,286,514.02	0.00	10,286,514.02
413	FEDERAL COLLEGE OF EDUCATION ASABA	44,570,411.17	0.00	44,570,411.17
414	FEDERAL COLLEGE OF EDUCATION BICHI	149,370,128.10	0.00	149,370,128.10
415	FEDERAL COLLEGE OF EDUCATION GOMBE	70,602,971.62	0.00	70,602,971.62
416	FEDERAL COLLEGE OF EDUCATION GUSAU	6,894,956.33	0.00	6,894,956.33
417	FEDERAL COLLEGE OF EDUCATION KANO	32,511,817.97	0.00	32,511,817.97
418	FEDERAL COLLEGE OF EDUCATION KATSINA	3,559,429.63	0.00	3,559,429.63
419	FEDERAL COLLEGE OF EDUCATION KOTANGORA	42,165,366.94	0.00	42,165,366.94
420	FEDERAL COLLEGE OF EDUCATION OBUDU	24,595,143.01	0.00	24,595,143.01

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	SOCIAL SECTOR			
421	FEDERAL COLLEGE OF EDUCATION OKENE	43,954,115.94	0.00	43,954,115.94
422	FEDERAL COLLEGE OF EDUCATION OMUKU	13,347,036.56	0.00	13,347,036.56
423	FEDERAL COLLEGE OF EDUCATION ONDO	401,264,724.33	0.00	401,264,724.33
424	FEDERAL COLLEGE OF EDUCATION OYO	39,986,109.23	0.00	39,986,109.23
425	FEDERAL COLLEGE OF EDUCATION PANKSHIN	30,545,318.36	0.00	30,545,318.36
426	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,630,834.08	0.00	2,630,834.08
427	FEDERAL COLLEGE OF EDUCATION UMUNZE	40,163,503.04	0.00	40,163,503.04
428	FEDERAL COLLEGE OF EDUCATION YOLA	129,092,262.71	0.00	129,092,262.71
429	FEDERAL COLLEGE OF EDUCATION ZARIA	71,623,041.68	0.00	71,623,041.68
430	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	83,126,729.23	0.00	83,126,729.23
431	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	174,606,932.73	0.00	174,606,932.73
432	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	55,693,830.43	0.00	55,693,830.43
433	UNIVERSITY OF IBADAN	21,142,389.21	0.00	21,142,389.21
434	UNIVERSITY OF LAGOS	738,577,077.94	0.00	738,577,077.94
435	UNIVERSITY OF NIGERIA, NNSUKA	1,145,134,227.83	0.00	1,145,134,227.83
436	AHMADU BELLO UNIVERSITY, ZARIA	12,945,343.43	0.00	12,945,343.43
437	OBAFEMI AWOLOWO UNIVERSITY	3,309,024.43	0.00	3,309,024.43
438	UNIVERSITY OF BENIN	17,518,180.81	0.00	17,518,180.81
439	UNIVERSITY OF JOS	1,877,669.73	0.00	1,877,669.73
440	UNIVERSITY OF CALABAR	15,746,258.53	0.00	15,746,258.53
441	UNIVERSITY OF ILORIN	49,735,032.72	0.00	49,735,032.72
442	UNIVERSITY OF ABUJA	97,142.87	0.00	97,142.87
443	UNIVERSITY OF AGRICULTURE, ABEOKUTA	813,962.18	0.00	813,962.18
444	UNIVERSITY OF AGRICULTURE, MAKURDI	836,999.99	0.00	836,999.99
445	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	8,176,449.67	0.00	8,176,449.67
446	UNIVERSITY OF PORT HARCOURT	3,691,863.22	0.00	3,691,863.22
447	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	394,202,191.84	0.00	394,202,191.84
448	UNIVERSITY OF TECHNOLOGY, OWERRI	18,606,390.68	0.00	18,606,390.68
449	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	119,659,947.01	0.00	119,659,947.01
450	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	134,249,258.87	0.00	134,249,258.87
451	UNIVERSITY OF UYO	475,401.76	0.00	475,401.76
452	UNIVERSITY OF MAIDUGURI	2,632,528,842.52	0.00	2,632,528,842.52
453	NNAMDI AZIKIWE UNIVERSITY, AWKA	1,688,470.00	2,020.90	1,690,490.90
454	BAYERO UNIVERSITY, KANO	10,612,007.12	0.00	10,612,007.12
455	USMAN DAN FODIO UNIVERSITY, SOKOTO	102,572,704.67	0.00	102,572,704.67

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	SOCIAL SECTOR			
456	NATIONAL MATHEMATICAL CENTRE, SHEDA	53,693,811.27	0.00	53,693,811.27
457	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	22,912,206.04	0.00	22,912,206.04
458	ARABIC LANGUAGE VILLAGE BORNO	674,800.00	0.00	674,800.00
459	FEDERAL UNIVERSITY OYE-EKITI	5,950,727.54	0.00	5,950,727.54
460	FEDERAL UNIVERSITY OTUOKE	399,276,499.02	0.00	399,276,499.02
461	FEDERAL UNIVERSITY DUTSE	1,856,788.00	0.00	1,856,788.00
462	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	670,171,808.35	0.00	670,171,808.35
463	FEDERAL UNIVERSITY LAFIA	91,263,132.73	0.00	91,263,132.73
464	FEDERAL UNIVERSITY DUTSIN-MA	44,110,162.78	0.00	44,110,162.78
465	FEDERAL UNIVERSITY KASHERE	32,401,763.41	0.00	32,401,763.41
466	FEDERAL UNIVERSITY LOKOJA	88,944,448.17	0.00	88,944,448.17
467	FEDERAL UNIVERSITY WUKARI	249,697,319.74	0.00	249,697,319.74
468	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,103,924.59	0.00	1,103,924.59
469	FEDERAL UNIVERSITYOF GASHUA	9,022,897.19	0.00	9,022,897.19
470	FEDERAL UNIVERSITYOF GUSAU	13,535,180.10	0.00	13,535,180.10
471	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	47,891,556.66	0.00	47,891,556.66
472	NATIONAL OPEN UNIVERSITY	257,856,438.31	0.00	257,856,438.31
473	FGC AZARE	47,193,338.56	0.00	47,193,338.56
474	FGC BUNI-YADI	10,134,879.84	0.00	10,134,879.84
476	FGC BIRIN YAURI	24,911,544.18	0.00	24,911,544.18
477	FGC DAURA	15,801,551.93	0.00	15,801,551.93
478	FGC GANYE	49,540,328.33	0.00	49,540,328.33
479	FGC GARKI	27,577,553.19	0.00	27,577,553.19
480	FGC IJANIKIN	3,869,802.06	0.00	3,869,802.06
481	FGC IKET NISE	1,206,578.16	0.00	1,206,578.16
482	FGC IKET VANDAKYA	3,516,664.94	0.00	3,516,664.94
483	FGC IKOM	14,569,065.70	0.00	14,569,065.70
484	FGC IKOT EKPENE	898,681.46	0.00	898,681.46
485	FGC IKURIN	20,757,468.20	0.00	20,757,468.20
486	FGC JOS	1,515,155.00	0.00	1,515,155.00
487	FGC KADUNA	1,967,586.79	0.00	1,967,586.79
488	FGC KANO	30,869,999.99	0.00	30,869,999.99
489	FGC KEFFI	38,026,056.36	0.00	38,026,056.36
490	FGC KIYAWA	46,532,259.16	0.00	46,532,259.16
491	FGC KWALI	1,357,934.10	0.00	1,357,934.10

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	SOCIAL SECTOR			
492	FGC MAIDUGURI	45,294,217.37	0.00	45,294,217.37
493	FGC MINJIBIR	6,444,584.07	0.00	6,444,584.07
494	FGC MINNA	29,845,867.78	0.00	29,845,867.78
495	FGC ODIKOLOGUNA	198,908.00	0.00	198,908.00
496	FGC ODOGBOLU	864,756.55	0.00	864,756.55
497	FGC OGBOMOSHMO	32,234,793.70	0.00	32,234,793.70
498	FGC OGOJA	59,993,702.48	0.00	59,993,702.48
499	FGC OHAFIA	49,316,769.52	0.00	49,316,769.52
500	FGC OKIGWE	664,848.09	0.00	664,848.09
501	FGC OKPOSI	44,377,901.92	0.00	44,377,901.92
502	FGC ONITSHA	17,724,641.90	0.00	17,724,641.90
503	FGC PORT HARCOURT	9,521,531.52	0.00	9,521,531.52
504	FGC POTISKUM	5,533,859.48	0.00	5,533,859.48
505	FGC RUBBOCHI	1,686,817.42	0.00	1,686,817.42
506	FGC SOKOTO	7,293,776.99	0.00	7,293,776.99
507	FGC UGWOLAWO	34,740,504.40	0.00	34,740,504.40
508	FGC WARRI	14,014,727.74	0.00	14,014,727.74
509	FGC ZARIA	576,862.44	0.00	576,862.44
510	FGC, BILLIRI	20,239,202.76	0.00	20,239,202.76
511	FGC, IDO-ANI	790,913.05	0.00	790,913.05
513	FGC, IKOLE	5,341,702.03	0.00	5,341,702.03
514	FGGC ABAJI	9,422,622.29	0.00	9,422,622.29
515	FGGC AKURE	4,461,448.89	0.00	4,461,448.89
516	FGGC ANKA	24,311,485.44	0.00	24,311,485.44
517	FGGC BAJOGA	12,382,047.04	0.00	12,382,047.04
518	FGGC BAKORI	19,415,450.46	0.00	19,415,450.46
519	FGGC BAUCHI	144,337,972.61	0.00	144,337,972.61
520	FGGC BENIN	128,567,853.53	0.00	128,567,853.53
521	FGGC BIDA	11,148,230.25	0.00	11,148,230.25
522	FGGC BWARI	7,301,716.37	0.00	7,301,716.37
523	FGGC CALABAR	9,831,734.51	0.00	9,831,734.51
524	FGGC EFON ALAYE	1,766,717.78	0.00	1,766,717.78
525	FGGC EFON IMNRINGI	6,174,159.54	0.00	6,174,159.54
526	FGGC ENUGU	6,812,367.97	0.00	6,812,367.97
527	FGGC EZZAMGBO ABAKALIKI	1,272,863.89	0.00	1,272,863.89

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	SOCIAL SECTOR			
528	FGGC GBOKO	4,508,158.30	0.00	4,508,158.30
529	FGGC GUSAU	48,222,538.04	0.00	48,222,538.04
530	FGGC GWANDU	8,964,388.32	0.00	8,964,388.32
531	FGGC IBILLO	3,718,013.00	0.00	3,718,013.00
532	FGGC IBUSA	40,855,246.45	0.00	40,855,246.45
533	FGGC IKOT-OBIO-ITONG	518,104.93	0.00	518,104.93
534	FGGC ILORIN	25,101,207.83	0.00	25,101,207.83
535	FGGC IPETUMODU	6,471,584.97	0.00	6,471,584.97
536	FGGC JALINGO	9,136,275.37	0.00	9,136,275.37
537	FGGC KABBA	5,757,850.48	0.00	5,757,850.48
538	FGGC KAZAURE	307,012.97	0.00	307,012.97
539	FGGC KEANA	325,998.41	0.00	325,998.41
540	FGGC LANGTANG	15,574,877.44	0.00	15,574,877.44
541	FGGC LEJJA	1,057,484.67	0.00	1,057,484.67
542	FGGC MONGUNO	11,384,482.77	0.00	11,384,482.77
543	FGGC NEW BUSA	2,773,530.69	0.00	2,773,530.69
544	FGGC OMU-ARAN	93,560,773.25	0.00	93,560,773.25
545	FGGC OWERRI	1,019,754.75	0.00	1,019,754.75
546	FGGC OYO	15,228,728.67	0.00	15,228,728.67
547	FGGC SHAGAMU	3,198,566.08	0.00	3,198,566.08
548	FGGC GUMI TAMBAWAL	781,691.62	0.00	781,691.62
549	FGGC UMUAHIA	8,725,767.74	0.00	8,725,767.74
550	FGGC WUKARI	485,707.40	0.00	485,707.40
551	FGGC, YOLA	23,381,391.40	0.00	23,381,391.40
552	FSTC AHOADA	332,773.97	0.00	332,773.97
553	FSTC AWKA	8,522,561.31	0.00	8,522,561.31
555	FSTC JUBU-IMUSHIN	3,975,665.95	0.00	3,975,665.95
556	FSTC MICHIKA	20,902,029.63	0.00	20,902,029.63
557	FSTC TUNGBO - YENAGOA	47,062,434.93	0.00	47,062,434.93
558	FSTC USI-EKITI	6,135,240.82	0.00	6,135,240.82
559	FTC IKARE	23,386,950.43	0.00	23,386,950.43
560	FTC ILESA	677,001.36	0.00	677,001.36
561	FTC JALINGO	1,130,864.83	0.00	1,130,864.83
562	FTC KAFANCHAN	7,742,098.56	0.00	7,742,098.56
563	FTC LASSA	30,448,406.81	0.00	30,448,406.81

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		N	N	N
	SOCIAL SECTOR			
564	FTC OHANSO	19,851,443.11	0.00	19,851,443.11
565	FTC OROZO	36,349,341.58	0.00	36,349,341.58
566	FTC OTOBI	24,979,718.72	0.00	24,979,718.72
567	FTC OTUPKO	823,790.68	0.00	823,790.68
568	FTC SHIRORO	5,070,830.47	0.00	5,070,830.47
569	FTC UROMI	16,496,462.90	0.00	16,496,462.90
570	FTC UYO	7,898,806.09	0.00	7,898,806.09
571	FTC YABA	3,414,483.83	0.00	3,414,483.83
572	FTC ZURU	21,700,380.50	0.00	21,700,380.50
573	KING'S COLLEGE	25,201,790.97	0.00	25,201,790.97
574	QUEEN'S COLLEGE LAGOS	10,798,198.21	0.00	10,798,198.21
575	SULEJA ACADEMY	171,802.91	0.00	171,802.91
577	FSTC,DOMA	15,311,010.87	0.00	15,311,010.87
578	FSTC DAYI	10,027,638.55	0.00	10,027,638.55
579	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	2,132,915.81	0.00	2,132,915.81
580	NATIONAL BOARD FOR TECHNICAL EDUCATION	60,494,355.79	0.00	60,494,355.79
581	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	158,267,329.29	0.00	158,267,329.29
582	FEDERAL MINISTRY OF HEALTH - HQTRS	411,895,334.95	0.00	411,895,334.95
583	NATIONAL HEALTH INSURANCE SCHEME	2,258.00	0.00	2,258.00
584	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,426,426,532.33	0.00	1,426,426,532.33
585	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	359,163.61	0.00	359,163.61
586	DENTAL TECHNOLOGY REGISTRATION BOARD	1,965,141.60	0.00	1,965,141.60
587	HEALTH RECORDS REGISTRATION BOARD	726,923.92	0.00	726,923.92
588	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	590,131.94	0.00	590,131.94
589	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	276,057.82	0.00	276,057.82
590	NURSING AND MIDWIFERY COUNCIL	872,878.04	0.00	872,878.04
591	PHARMACIST COUNCIL OF NIGERIA COUNCIL	1,540,892.86	0.00	1,540,892.86
592	MEDICAL AND DENTAL COUNCIL OF NIGERIA	250,058,866.52	0.00	250,058,866.52
593	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	38,900,021.91	0.00	38,900,021.91
594	MEDICAL REHABILITATION THERAPY BOARD	19,639,023.81	0.00	19,639,023.81
595	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	3,092,050.92	0.00	3,092,050.92
596	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	1,671,286.16	0.00	1,671,286.16
597	NURSE TUTOR TRAINING - ENUGU	57,669.90	0.00	57,669.90
598	NURSE TUTOR PROGRAMME AKOKA LAGOS	2,047,396.05	0.00	2,047,396.05
599	NURSE TUTOR TRAINNING KADUNA	1,109,917.53	0.00	1,109,917.53

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	SOCIAL SECTOR			
600	NURSE TUTOR TRAINNING IBADAN	341,260.21	0.00	341,260.21
601	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	15,440,472.13	0.00	15,440,472.13
602	PHC TUTORS PROGRAMME,'UCH-IBADAN	1,762,674.24	0.00	1,762,674.24
603	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	12,440,000.01	0.00	12,440,000.01
604	COMMUNITY HEALTH TUTOR PROGRAMME UCH	553,324.78	0.00	553,324.78
605	UNIVERSITY COLLEGE HOSPITAL IBADAN	429,092,608.32	0.00	429,092,608.32
606	LAGOS UNIVERSITY TEACHING HOSPITAL	1,379,246,634.41	0.00	1,379,246,634.41
608	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	83,081,280.54	0.00	83,081,280.54
609	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	242,336,163.54	0.00	242,336,163.54
610	UNIVERSITY OF BENIN TEACHING HOSPITAL	24,813,654.31	0.00	24,813,654.31
611	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	43,192,566.04	0.00	43,192,566.04
612	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	25,061,331.32	0.00	25,061,331.32
613	JOS UNIVERSITY TEACHING HOSPITAL	280,775,286.81	0.00	280,775,286.81
614	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	167,426,702.19	0.00	167,426,702.19
615	UNIVERSITY OF CALABAR TEACHING HOSPITAL	427,934,401.85	0.00	427,934,401.85
616	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	841,162,011.76	0.00	841,162,011.76
617	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	10,240,640.76	0.00	10,240,640.76
618	AMINU KANO UNIVERSITY TEACHING HOSPITAL	90,364,049.43	0.00	90,364,049.43
619	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	127,165,927.06	0.00	127,165,927.06
620	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	106,266,931.98	0.00	106,266,931.98
621	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	223,713,436.17	0.00	223,713,436.17
622	FEDERAL SPECIALIST HOSPITAL, IRRUA	319,588,002.19	0.00	319,588,002.19
623	UNIVERSITY OF UYO TEACHING HOSPITAL	278,239,690.80	0.00	278,239,690.80
624	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	15,227,912.19	0.00	15,227,912.19
625	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	9,030,122.49	0.00	9,030,122.49
626	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	36,772,224.90	0.00	36,772,224.90
627	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	7,236,868.79	64,150.44	7,301,019.23
628	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	145,776,109.53	0.00	145,776,109.53
629	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	7,400,729.48	0.00	7,400,729.48
630	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	5,344,131.74	0.00	5,344,131.74
631	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	8,340,701.06	0.00	8,340,701.06
632	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	28,502,421.52	0.00	28,502,421.52
633	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	29,086,972.73	0.00	29,086,972.73
634	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	81,915,034.47	0.00	81,915,034.47
635	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	19,066,351.27	0.00	19,066,351.27

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		N	N	N
	SOCIAL SECTOR			
636	FEDERAL MEDICAL CENTRE, UMUAHIA	25,995,520.37	0.00	25,995,520.37
637	FEDERAL MEDICAL CENTRE, OWO	454,550.43	0.00	454,550.43
638	FEDERAL MEDICAL CENTRE ABEOKUTA	29,589,225.52	0.00	29,589,225.52
639	FEDERAL MEDICAL CENTRE, OWERRI	345,861,428.19	0.00	345,861,428.19
640	FEDERAL MEDICAL CENTRE, MAKURDI	47,847,260.75	0.00	47,847,260.75
641	FEDERAL MEDICAL CENTRE, KATSINA	20,679,124.12	0.00	20,679,124.12
642	FEDERAL MEDICAL CENTRE, NGURU YOBE	380,770,728.77	0.00	380,770,728.77
643	FEDERAL MEDICAL CENTRE, ASABA	33,534,025.90	0.00	33,534,025.90
644	FEDERAL MEDICAL CENTRE, BIDA	247,847,198.38	0.00	247,847,198.38
645	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	21,614,476.60	0.00	21,614,476.60
646	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	23,381,391.40	0.00	23,381,391.40
647	FEDERAL MEDICAL CENTRE, KOGI	24,471,105.46	0.00	24,471,105.46
648	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	8,380,513.85	0.00	8,380,513.85
649	FEDERAL MEDICAL CENTRE, KEBBI STATE	6,402,464.97	0.00	6,402,464.97
650	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	10,797,802.73	10,797,802.73
651	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	23,270,117.83	0.00	23,270,117.83
652	FEDERAL MEDICAL CENTRE, NASARAWA STATE	330,975,116.31	0.00	330,975,116.31
653	FEDERAL MEDICAL CENTRE, BAYELSA STATE	62,995,630.06	0.00	62,995,630.06
654	FEDERAL MEDICAL CENTRE, EBUTE METTA	7,844,257.48	0.00	7,844,257.48
655	NATIONAL EAR CARE CENTRE KADUNA	37,986,481.51	0.00	37,986,481.51
656	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	13,156,755.51	0.00	13,156,755.51
657	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	104,530,953.83	0.00	104,530,953.83
658	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	115,926,265.58	0.00	115,926,265.58
659	PHS, MAIDUGURI	555,000.00	0.00	555,000.00
660	PHS, KANO	300.00	0.00	300.00
661	PHS, ILORIN	60,126.50	0.00	60,126.50
662	PHS, SOKOTO	1,092.90	0.00	1,092.90
663	PHS, ABEOKUTA	12,000.00	0.00	12,000.00
664	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	283,000.00	0.00	283,000.00
665	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	250,000.00	0.00	250,000.00
666	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	20,368,295.96	0.00	20,368,295.96
667	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	59,391,199.44	0.00	59,391,199.44
668	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	2,961,809.20	0.00	2,961,809.20
669	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	8,208,072.86	0.00	8,208,072.86
670	NOMA CHILDREN HOSPITAL, SOKOTO	529,791.92	0.00	529,791.92

NOTE 38:
OTHER PAYABLES - Contd.

S/N	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
		410401	410501	
		₦	₦	₦
	SOCIAL SECTOR			
671	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	16,702,710.71	0.00	16,702,710.71
672	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	5,725,950.00	0.00	5,725,950.00
673	DENTAL THERAPISTS REGISTRATION BOARD	250,702.54	0.00	250,702.54
674	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	1,119,651.78	0.00	1,119,651.78
675	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	12,379,775.14	0.00	12,379,775.14
676	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	6,439,912.83	0.00	6,439,912.83
677	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	2,749,220.00	0.00	2,749,220.00
678	NATIONAL HOSPITAL	49,026,878.09	0.00	49,026,878.09
679	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	474,486,073.97	0.00	474,486,073.97
680	NATIONAL PARK HEADQUARTERS	7,399,635.90	0.00	7,399,635.90
681	KAINJI NATIONAL PARK	3,361,215.16	0.00	3,361,215.16
682	OYO NATIONAL PARK	1,717,733.17	0.00	1,717,733.17
683	CHAD BASIN NATIONAL PARK	1,369,866.13	0.00	1,369,866.13
684	GASHAKA GUMTI NATIONAL PARK	43,751,451.19	0.00	43,751,451.19
685	CROSS RIVER NATIONAL PARK	3,598,368.55	0.00	3,598,368.55
686	KAMUKU NATIONAL PARK	6,294,808.84	0.00	6,294,808.84
687	OKUMU NATIONAL PARK	1,677,678.72	0.00	1,677,678.72
688	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	1,642,720.17	0.00	1,642,720.17
689	FEDERAL COLLEGE OF FORESTRY IBADAN	57,028,002.20	0.00	57,028,002.20
690	FEDERAL COLLECGE OF FORESTRY JOS	1,967,275.42	0.00	1,967,275.42
691	FORESTRY RESEARCH INSTITUTE OF IBADAN	161,198,741.77	0.00	161,198,741.77
692	FORESTRY MECHANISATION COLLEGE AFAKA	13,328,740.53	0.00	13,328,740.53
693	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	8,547,115.29	0.00	8,547,115.29
694	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	23,159,961.82	0.00	23,159,961.82
695	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	44,746,259.14	0.00	44,746,259.14
696	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	15,459,380.58	0.00	15,459,380.58
697	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	6,889,791.60	0.00	6,889,791.60
698	NATIONAL POPULATION COMMISSION	54,564,634.39	0.00	54,564,634.39
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**235.64**	**32.43**	**268.07**

NOTE 40:
CURRENT PORTION OF LONG-TERM BORROWINGS

S/N	MDA	CURRENT PORTION OF LONG-TERM BORROWINGS ₦
	SOCIAL SECTOR	
1	UNIVERSITY OF BENIN	6,438,624.00
2	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	257,556.52
	GRAND-TOTAL	**6,696,180.52**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**0.01**

NOTE 41:
PUBLIC FUNDS

S/N	MDA	TRUST FUNDS ₦	OTHER PUBLIC FUNDS ₦	TOTAL ₦
	ADMINISTRATIVE SECTOR			
1	NATIONAL THEATRE	0.00	2,540,459.39	2,540,459.39
2	NIGERIA POLICE ACADEMY WUDIL, KANO	-298,738,587.49	0.00	-298,738,587.49
	ECONOMIC SECTOR			
3	NIGERIA CUSTOMS SERVIVES	57,940.00	0.00	57,940.00
4	CONSOLIDATED REVENUE FUND	1,110,517,544,523.21	393,676,688,051.68	1,504,194,232,574.89
	SOCIAL SECTOR			
5	FEDERAL POLYTECHNIC DAMATURU	189,000,000.00	0.00	189,000,000.00
6	FEDERAL COLLEGE OF EDUCATION AKOKA	177,302,820.00	0.00	177,302,820.00
7	UNIVERSITY OF BENIN	218,959,560.00	0.00	218,959,560.00
8	FEDERAL UNIVERSITYOF BERNIN KEBBI	859,271,173.33	0.00	859,271,173.33
9	KING'S COLLEGE	-210,000.00	0.00	-210,000.00
10	NATIONAL EYE CENTRE KADUNA	133,559,807.75	245,877.71	133,805,685.46
	GRAND-TOTAL	**1,111,796,747,236.80**	**393,679,474,388.78**	**1,505,476,221,625.58**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**1,111.80**	**393.68**	**1,505.48**

NOTE 41:
PUBLIC FUNDS

S/N	Details	NCOA	TRUST FUNDS	OTHER PUBLIC FUNDS			
			420101	420102			
			OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND	CLOSING BALANCE
			₦	₦	₦	₦	₦
	Summary Payments from Cash Flow Statements						-
1	STABILIZATION FUND	42010101	8,510,929,988.31	33,020,649,309.67	13,077,878,095.45	1,219,092,753.52	29,672,793,956.06
2	ECOLOGICAL FUND	42010102	26,348,736,347.95	63,153,188,467.32	43,900,260,617.48	3,249,639,908.75	48,851,304,106.54
3	DEVELOPMENT OF NATURAL RESOURCES	42010103	106,545,939,550.13	107,586,033,265.09	87,120,860,043.88	8,464,934,141.23	135,476,046,912.57
4	TERTIARY EDUCATION TRUST FUND	42010104	121,728,062,543.66	137,287,081,329.89	143,544,665,622.54		115,470,478,251.01
5	PETROLUEM TECHNOLOGY DEVELOPMENT FUND	42010105	-				-
6	POLICE REWARD FUND	42010106	-				-
7	PRISON REWARD FUND	42010107	-				-
8	ARMED FORCES REWARD FUND	42010108	-				-
9	NIGERIAN EX-SERVICEMEN REWARD FUND	42010109	-				-
10	COCOA LEVY FUND	42010110	4,196,237.44				4,196,237.44
11	FERTILIZER REVOLVING FUND	42010111	-				-
12	SINKING FUND	42010112	-				-
13	STEEL POOL LEVY ACCOUNT	42010113	2,235,753,564.12	696,900,139.66	47,906,639.88		2,884,747,063.90
14	NATIONAL ECONOMIC RECONSTRUCTION FUND	42010114	-				-
15	NATIONAL HOUSING FUND	42010115	-				-
16	SOCIAL INSURANCE TRUST FUND	42010116	-				-
17	SUGAR DEVELOPMENT FUND	42010117	5,336,477,518.20	9,382,101,548.64	12,475,879,451.51		2,242,699,615.33
18	NATIONAL AUTOMOTIVE COUNCIL FUND	42010118	8,817,770,536.24	6,936,067,621.24	7,482,969,232.49		8,270,868,924.99
19	RICE LEVY	42010119	3,119,169,244.17	11,136,324.56	421,785,827.28		2,708,519,741.45
20	PORT LEVY	42010120	13,401,737,442.28	32,832,768,104.70	30,191,969,502.10		16,042,536,044.88

NOTE 41:
PUBLIC FUNDS - Contd.

S/N	Details	NCOA	TRUST FUNDS	OTHER PUBLIC FUNDS			
			420101	420102			
			OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND	CLOSING BALANCE
			₦	₦	₦	₦	₦
21	ECOWAS LEVY	42010121	-				-
22	CISS LEVY	42010122	44,654,690,853.66	69,105,669,309.02	22,186,593,241.03		91,573,766,921.65
23	NESS LEVY	42010123	3,325,003,696.59	4,254,190,721.43	6,141,948,892.73		1,437,245,525.29
24	SERVICE CHARGE POOL ACCOUNT	42010124	145,742,631.36				145,742,631.36
25	CIGARETTE LEVY	42010125	4,123,860,828.86	1,304,260,955.31	3,153,809,489.12		2,274,312,295.05
26	CUSTOM TEXTILE LEVY	42010126	317,580,851.70		932,815.94		316,648,035.76
27	IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY	42010127	171,519,906.33				171,519,906.33
28	CEMENT LEVY	42010128	703,443,632.31	6,485,588.74	326,883.60		709,602,337.45
29	HUSK BROWN RICE LEVY	42010129	1,195,659,117.56				1,195,659,117.56
30	LEVY ON SANITORY POOL ACCOUNT	42010130	3,348,815,121.31		2,000,000,000.00		1,348,815,121.31
31	LEVY ON WINES SPIRIT	42010131	1,224,977,009.85		12,453.60		1,224,964,556.25
32	PENSION BOND REDEMPTION FUND	42010132	589,429,549,635.02				589,429,549,635.02
33	CONSOLIDATED POOL ACCOUNT	42010133	30,221,933,035.27	69,983,817,095.78	80,680,500,805.67		19,525,249,325.38
34	MOFI OPTIONAL ACCOUNT	42010134	2,817,307,226.07	2,332,669,175.35	15,602,981.44		5,134,373,419.98
35	WHEAT FLOUR LEVY	42010135	9,491,894.58	10,244,535.69	852,218.18		18,884,212.09
36	WHEAT GRAIN LEVY	42010136	41,039,626,270.78	61,555,801,419.96	68,208,407,062.17		34,387,020,628.57
37	POLICE EQUIPMENT FUND	42010201	55,752,940.56				55,752,940.56
38	CHEQUE OPERATIONAL ACCOUNT	42010202	988,750.00				988,750.00
39	MONITISATION(Motor Vehicle)	42010203	4,327,297.08				4,327,297.08
40	NITDA POOL ACCOUNT	42010204	4,676,193,564.93	11,853,444,139.49	7,090,864,153.60		9,438,773,550.82
41	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	42010205	1,378,930.01				1,378,930.01
42	SOLID MINERALS REVENUE POOL A/C	42010206	8,538,328,460.27	4,063,952,891.86	14,850,860.00		12,587,430,492.13
43	FGN SIGNATURE BONUSES ACCOUNT	42010207	55,640,988,176.15	353,654,474,846.08	41,835,075,538.52		367,460,387,483.71
44	35% NAC LEVY POOL ACCOUNT	42010208	2,348,587,554.95	1,779,014,376.43			4,127,601,931.38
45	40% POLISHED RICE LEVY POOL A/C	42010209	46,675.99				46,675.99
46	IPPIS OPERATION ACCOUNT	42010210	-				-
	GRAND-TOTAL (APPROX. TO ₦ BILLION)		**1,090.04**	**970.81**	**569.59**	**12.93**	**1,504.19**

S/N	MDA	₦	
1	NATIONAL THEATRE	2,540,459.39	
2	NIGERIA POLICE ACADEMY WUDIL, KANO	-298,738,587.49	
3	NIGERIA CUSTOMS SERVIVES	57,940.00	
4	FEDERAL POLYTECHNIC DAMATURU	189,000,000.00	
5	FEDERAL COLLEGE OF EDUCATION AKOKA	177,302,820.00	
6	UNIVERSITY OF BENIN	218,959,560.00	
7	FEDERAL UNIVERSITYOF BERNIN KEBBI	859,271,173.32	
8	KING'S COLLEGE	-210,000.00	
9	NATIONAL EYE CENTRE KADUNA	133,805,685.46	
10	OTHERS AS PER T.B FROM MDAs	1,281,989,050.68	1,281,989,050.68
	GRAND-TOTAL (APPROX. TO ₦ BILLION)		**1,505.48**

NOTE 42:
LONG TERM PROVISION

S/N	MDA	LONG TERM PROVISION ₦
	ADMINISTRATIVE SECTOR	
1	NEWS AGENCY OF NIGERIA	70,763,457.32
	ECONOMIC SECTOR	
2	TERTIARY EDUCATION TRUST FUND	468,328,590,583.76
3	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	3,038,955.00
4	NIGERIAN ELECTRICITY REGULATORY COMMISSION	264,579,000.00
	SOCIAL SECTOR	
5	UNIVERSITY OF ILORIN	52,571,237.70
6	MEDICAL AND DENTAL COUNCIL OF NIGERIA	308,611,571.66
	GRAND-TOTAL	**469,028,154,805.44**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**469.03**
	NOTE :THIS IS AS REPORTED ON GIFMIS	

NOTE 43:
LONG TERM LOANS

S/N	MDA	LONG TERM PROVISION ₦
	ECONOMIC SECTOR	
1	CONSOLIDATED REVENUE FUND	16,167,566,974,592.00
2	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	16,673,905,044.46
	GRAND-TOTAL	**16,184,240,879,636.50**
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**16,184.24**

NOTE 43:
LONG-TERM BORROWINGS (420301)
SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2018

NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2018	ADDITIONAL LOANS PROCURED WITHIN THE YEAR (SEE DETAILS BELOW)	ADDITIONAL LOANS DRAW DOWN WITHIN THE YEAR	*LESS:* LOANS REPAID WITHIN THE YEAR (SEE DETAILS BELOW)	EXCHANGE GAIN/LOSS	CLOSING BALANCE AS AT 31/12/2018	EXCHANGE RATE AT AT 31/12/2018	CLOSING BALANCE AS AT 31/12/2018
	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)		CURRENCY ($)		N
A: MULTILATERAL-WORLD BANK GROUP:								
International Development Association(IDA)	4,303,820,000.00		673,390,000.00	45,800,000.00	165,120,000.00	4,766,290,000.00	307.00	1,463,251,030,000.00
International Fund for Agriculture Development(IFAD)	77,130,000.00		28,360,000.00	1,440,000.00	(23,260,000.00)	127,310,000.00	307.00	39,084,170,000.00
IBRD	124,180,000.00					124,180,000.00	307.00	38,123,260,000.00
B: AFRICA DEVELOPMENT BANK GROUP:						-	307.00	
African Dev. Bank (ADB)	1,177,120,000.00		134,990,000.00	10,000,000.00	38,360,000.00	1,263,750,000.00	307.00	387,971,250,000.00
African Development Foundation(ADF)	604,970,000.00		67,480,000.00	2,960,000.00	(720,000.00)	670,210,000.00	307.00	205,754,470,000.00
C: OTHER MULTILATERALS						-	307.00	
ABEDA	3,830,000.00				(200,000.00)	4,030,000.00	307.00	1,237,210,000.00
European Investment Bank(EDF/EIB)	41,970,000.00			2,970,000.00	1,970,000.00	37,030,000.00	307.00	11,368,210,000.00
Islamic Development Bank(IDB)	15,770,000.00			40,000.00	130,000.00	15,600,000.00	307.00	4,789,200,000.00
D: BILATERAL						-	307.00	
Exim Bank of China (NIGCOMSAT)	1,930,980,000.00		633,290,000.00	79,190,000.00		2,485,080,000.00	307.00	762,919,560,000.00
French Development Agency (AFD)	50,500,000.00		73,500,000.00	3,080,000.00	1,070,000.00	119,850,000.00	307.00	36,793,950,000.00
			9,500,000.00		(5,290,000.00)	14,790,000.00	307.00	4,540,530,000.00
JICA	73,450,000.00				(1,710,000.00)	75,160,000.00	307.00	23,074,120,000.00
KFW	92,590,000.00		80,000,000.00		570,000.00	172,020,000.00	307.00	52,810,140,000.00
E: COMMERCIAL/OTHERS:						-	307.00	
ZTE	-					-	307.00	-
CMEC	-					-	307.00	-
EUROBOND	6,000,000,000.00	5,368,350,000.00		500,000,000.00		10,868,350,000.00	307.00	3,336,583,450,000.00
Others	300,000,000.00					300,000,000.00	307.00	92,100,000,000.00
AFD	-					-	307.00	-
Bank of England/ Citibank Lazards Agency Fees	-					-	307.00	-
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**14.80**	**5.37**	**1.70**	**0.65**	**0.18**	**21.04**	**-**	**6,460.40**
TOTAL DEBTS IN NAIRA	**4,527.67**	**1,642.72**	**520.36**	**197.52**	**53.87**	**6,460.40**	**-**	**-**

CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2018 '=N= 307 to $

Source:Annual Report and Statement of Accounts for the year ended December, 2018 of Debt Managment Office of Nigeria

KINDLY NOTE THAT THE LOAN AMOUNT PRINCIPAL REPAYMENTS AND OTHER TRANSACTIONS ARE IN DIFFERENT CURRENCIES BUT REPORTED IN DOLLARS. THEREFORE ADDITION AND NETTING OUT OF ITEMS FROM THE OPENING BALANCE WOULD NOT REFLECT THE ACCURATE BALANCE AS AT END OF YEAR.

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) TREASURY BONDS AS AT 31ST DECEMBER, 2018

DESCRIPTION	BALANCES AS AT 01/01/2018	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW		LESS: REPAYMENT	BALANCE AS AT 31/12/2018
	N	N	N	N		N	N
FGN AND TREASURY BONDS:							
9.85% FGN JUL 2017	20,000,000,000.00						20,000,000,000.00
9.35% FGN AUG 2017	100,000,000,000.00						100,000,000,000.00
10.7% FGN MAY 2018	300,000,000,000.00						300,000,000,000.00
15% FGN NOV 2028	75,000,000,000.00						75,000,000,000.00
12.49% FGN MAY 2029	150,000,000,000.00						150,000,000,000.00
7% FGN OCT 2019	233,896,698,000.00						233,896,698,000.00
8.5% FGN APR. 2015	200,000,000,000.00						200,000,000,000.00
4.00% FGN APR 2015	-						-
10.00% FGN JUL 2030	591,568,208,000.00						591,568,208,000.00
6.39% FGN JAN 2022	605,310,000,000.00						605,310,000,000.00
15.1% FGN APR. 2017	480,133,082,000.00						480,133,082,000.00
16.00% FGN JUN 2019	351,300,000,000.00						351,300,000,000.00
13.05% FGN AUG 2016	581,386,704,000.00						581,386,704,000.00
14.20% FGN MAR 2024	***719,994,128,000.00***						719,994,128,000.00
UNSPECIFY	-						-
15.54% FGN FEB 2020	***451,930,000,000.00***						451,930,000,000.00
12.1493% FGN JUL	***395,500,000,000.00***						395,500,000,000.00
12.00% FGN MAR 2025	***263,600,000,000.00***						263,600,000,000.00
9.00% FGN MAY 2025	***190,000,000,000.00***						190,000,000,000.00
9.00% FGN AUG 2030	***98,522,000,000.00***						98,522,000,000.00
2017	1,756,796,644,592.00						1,756,796,644,592.00
2017	1,150,874,189,000.00						1,150,874,189,000.00
2018		918,926,328,000.00				***300,000,000,000.00***	618,926,328,000.00
2018(ADJUSTED FROM SHORT TERM LOAN)			372,428,443,000.00				372,428,443,000.00
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**8,715.81**	**918.93**	**372.43**	-	-	**300.00**	**9,707.17**

Source:Annual Report and Statement of Accounts for the year ended December, 2018 of DMO

NOTE: FEDERAL MINISTRY OF WATER RESOURCES REPORTED

NOTE 44:
CAPITAL GRANTS

S/N	MDA	430101
		₦
	ADMINISTRATIVE SECTOR	
1	STATE HOUSE - HQTRS	9,802,995,805.92
2	STATE HOUSE OPERATIONS - VICE PRESIDENT	3,396,500.00
3	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	11,179,979.80
4	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	80,637,448.20
5	STATE HOUSE MEDICAL CENTRE	770,508,525.24
6	STATE HOUSE LAGOS LIAISON OFFICE	247,198,937.00
7	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	61,620,318,241.21
8	NIPSS, KURU	758,107,193.52
9	BUREAU OF PUBLIC ENTERPRISES (BPE)	246,530,309.64
10	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	208,156,171.33
11	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	31,364,789,565.54
12	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	20,010,000.00
13	BUREAU OF PUBLIC PROCUREMENT (BPP)	525,076,298.16
14	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	528,837,484.74
15	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	6,463,606,104.57
16	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	51,306,437.93
17	NASS MANAGEMENT	1,209,548,105.48
18	SENATE	27,806,239,497.11
19	HOUSE OF REPRESENTATIVES	19,294,726,643.91
20	NATIONAL ASSEMBLY COMMISSION	6,118,955,937.52
21	LEGISLATIVE AIDES	899,833,500.00
22	GENERAL SERVICE	42,881,998,376.95
23	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	35,077,794,737.85
24	FEDERAL DEFENCE MINISTRY- MAIN MOD	105,158,272,174.80
25	DEFENCE HEADQURTERS	1,808,368,927.86
26	NIGERIAN ARMY	96,431,476,189.24
27	NIGERIA ARMY UNIVERSITY, BIU	165,000,000.00
28	NIGERIAN NAVY	28,800,513,285.47
29	NIGERIAN AIRFORCE	33,492,134,497.61
30	NIGERIANACADEMY DEFENCE(NDA)	7,207,682,192.04
31	NIGERIANCOLLEGE DEFENCE	15,137,685,562.05
32	COMMANDCOLLEGE, JAJIAND STAFF	7,880,705,437.98
33	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	3,023,840,730.99
34	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	3,581,713,054.21
35	DEFENCE SCHOOL INTELLIGENCE	2,463,269,161.94
36	DEFENCE AGENCY INTELLIGENCE	18,273,867,234.58
37	DEFENCE MISSIONS	2,423,374,973.55
38	DEFENCE SPACE ADMINISTRATION	3,046,805,606.88
39	MILITARY PENSION BOARD	147,105,000.00
40	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	4,613,345,420.33

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
		₦
	ADMINISTRATIVE SECTOR	
41	TECHNICAL AIDS CORPS	138,893,279.44
42	FOREIGN SERVICE ACADEMY (FSA)	185,962,438.81
43	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	421,378,719.40
44	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	68,098,124.70
45	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	87,847,729.84
46	FOREIGN MISSION: ABIDJAN	86,577,040.31
47	FOREIGN MISSION: ACCRA	30,722,759.35
48	FOREIGN MISSION: ADDIS ABABA	454,810,427.27
49	FOREIGN MISSION: ALGIERS	52,500,000.00
50	FOREIGN MISSION: ANKARA	2,554,000.00
51	FOREIGN MISSION: ATHENS	30,000,000.00
52	FOREIGN MISSION: BAMAKO	5,701,603.92
53	FOREIGN MISSION: BANGKOK	234,919,796.00
54	FOREIGN MISSION: BANJUL	50,830,779.02
55	FOREIGN MISSION: BATA	18,000,000.00
56	FOREIGN MISSION: BEIJING	13,000,000.00
57	FOREIGN MISSION: BEIRUT	20,780,000.30
58	FOREIGN MISSION: BERLIN	5,354,000.00
59	FOREIGN MISSION: BISSAU	29,000,000.00
60	FOREIGN MISSION: BRASILIA	56,200,000.00
61	FOREIGN MISSION: BRAZAVILLE	15,000,000.00
62	FOREIGN MISSION: BRUSSELS	32,000,000.00
63	FOREIGN MISSION: BUCHAREST	20,000,000.00
64	FOREIGN MISSION: BUDAPEST	33,287,857.10
65	FOREIGN MISSION: BUENOS AIRES	3,500,000.00
66	FOREIGN MISSION: BUJUMBURA	1,050,000.00
67	FOREIGN MISSION: CARACAS	12,628,500.00
68	FOREIGN MISSION: COTONOU	245,066,500.00
69	FOREIGN MISSION: DAR-ES-SALAAM	5,000,000.00
70	FOREIGN MISSION: DUBLIN	3,354,000.00
71	FOREIGN MISSION: FREETOWN	2,554,000.00
72	FOREIGN MISSION: GABORONE	2,415,000.00
73	FOREIGN MISSION: GENEVA	29,220,000.00
74	FOREIGN MISSION: HANOI	2,554,000.00
75	FOREIGN MISSION: HARARE	20,320,000.00
76	FOREIGN MISSION: HAVANA	19,860,600.00
77	FOREIGN MISSION: HONGKONG	15,000,000.00
78	FOREIGN MISSION: JAKARTA	34,671,031.40
79	FOREIGN MISSION: JOHANNESBURG	95,447,708.49
80	FOREIGN MISSION: KAMPALA	7,000,000.00

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
		₦
	ADMINISTRATIVE SECTOR	
81	FOREIGN MISSION: KIGALI RWANDA	2,500,000.00
82	FOREIGN MISSION: KINGSTON	3,475,000.00
83	FOREIGN MISSION: KINSHASA	54,159,354.83
84	FOREIGN MISSION: KUWAIT	18,000,000.00
85	FOREIGN MISSION: LOME	35,297,021.60
86	FOREIGN MISSION: LONDON	21,363,979.41
87	FOREIGN MISSION: MALABO	8,000,000.00
88	FOREIGN MISSION: MAPUTO	2,554,000.00
89	FOREIGN MISSION: MEXICO CITY	12,554,000.00
90	FOREIGN MISSION: MOSCOW	35,500,000.00
91	FOREIGN MISSION: NAIROBI	25,566,303.00
92	FOREIGN MISSION: N'DJAMENA	10,000,000.00
93	FOREIGN MISSION: NEW DELHI	20,136,400.00
94	FOREIGN MISSION: NEW YORK (PM)	366,785,486.43
95	FOREIGN MISSION: NNJC - NIAMEY	2,000,000.00
96	FOREIGN MISSION: OTTAWA	39,909,086.00
97	FOREIGN MISSION: PARIS	14,810,123.35
98	FOREIGN MISSION: PORT OF SPAIN	3,354,000.00
99	FOREIGN MISSION: PRETORIA	38,846,520.30
100	FOREIGN MISSION: RABAT	30,685,548.00
101	FOREIGN MISSION: SAO TOME	20,000,000.00
102	FOREIGN MISSION: SEOUL	2,000,000.00
103	FOREIGN MISSION: SINGAPORE	2,554,000.00
104	FOREIGN MISSION: TEHRAN	6,791,500.00
105	FOREIGN MISSION: TEL AVIV	26,075,710.30
106	FOREIGN MISSION: TOKYO	11,000,000.00
107	FOREIGN MISSION: VIENNA	107,442,687.88
108	FOREIGN MISSION: WARSAW	12,060,306.06
109	FOREIGN MISSION: WASHINGTON	110,516,040.25
110	FOREIGN MISSION: YAOUNDE	31,794,154.55
111	FOREIGN MISSION, JUBA, SOUTH SUDAN	22,000,000.00
112	FOREIGN MISSIONS, ABU DHAB	24,367,043.01
113	FOREIGN MISSION BELGRADE, SERBIA	70,215,472.55
114	FOREIGN MISSION VATICAN	2,223,503.20
115	CONSOLATE GENERAL FRANKFURT, GERMANY	16,500,000.00
116	PERMANENT REPRESENTATION, ECOWAS, ABUJA	12,749,000.80
117	FOREIGN MISSION GUANGZHOU, CHINA	17,554,000.00
118	FEDERAL MINISTRY OF INFORMATION - HQTRS	5,149,306,373.40
119	NIGERIAN TELEVISION AUTHORITY	25,127,277,144.51
120	FEDERAL RADIO CORPORATION OF NIGERIA	1,952,292,943.99

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	ADMINISTRATIVE SECTOR	
121	NEWS AGENCY OF NIGERIA	3,627,668,805.20
123	VOICE OF NIGERIA	1,321,804,584.27
124	NIGERIAN FILM CORPORATION	2,391,478,540.58
125	NATIONAL BROADCASTING COMMISION	343,657,313.64
126	NIGERIA PRESS COUNCIL	190,613,265.25
127	NATIONAL FILM AND VEDIO CENSOR BOARD	351,796,449.99
128	ADVERTISING PRACTIONERS OF NIGERIA	19,787,412.70
129	NIGERIAN TOURISM DEVELOPMENT CORPORATION	617,012,363.85
130	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	392,781,412.31
131	NATIONAL COUNCIL OF ARTS AND CULTURE	1,034,470,935.55
132	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	401,089,516.06
133	NATIONAL TROUPE OF NIGERIA	122,105,200.00
134	NATIONAL THEATRE	176,572,922.19
135	NATIONAL GALLERY OF ART	470,763,726.95
136	NATIONAL WAR MUSEUM - UMUAHIA	9,177,232.70
138	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	146,675,998.30
139	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	330,139,453.01
140	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	7,983,187.10
141	NATIONAL ORIENTATION AGENCY	2,047,651,516.25
142	FEDERAL MINISTRY OF INTERIOR - HQTRS	1,790,021,993.54
143	NIGERIAN PRISON SERVICE	14,567,990,457.76
144	NIGERIA IMMIGRATION SERVICE	19,955,776,133.95
146	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	15,501,764,679.80
147	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	211,320,991.05
148	FEDERAL FIRE SERVICE	9,225,535,691.90
149	NIGERIA POLICE ACADEMY WUDIL, KANO	2,448,336,658.07
150	POLICE FORMATION & COMMAND HQTRS	32,367,159,257.78
151	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,519,697,729.59
152	FEDERAL GOVT STAFF HOUSING LOANS BOARD	87,376,764.20
153	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	122,121,390.16
154	FEDERAL TRAINING CENTRE,ENUGU	4,279,716.00
156	FEDERAL TRAINING CENTRE,ILORIN	12,734,051.99
157	FEDERAL TRAINING CENTRE,KADUNA	10,026,191.20
158	FEDERAL TRAINING CENTRE,LAGOS	1,300,873.10
159	FEDERAL TRAINING CENTRE,MAIDUGURI	8,171,277.80
160	FEDERAL TRAINING CENTRE,CALABAR	10,982,431.00
161	PUBLIC SERVICE INSTITUTE OF NIGERIA.	641,099,569.94
162	BUREAU OF PUBLIC SERVICE REFORMS	54,845,878.40
163	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	173,881,815.00
164	AUDITOR GENERAL FOR THE FEDERATION	500,018,817.55

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
		₦
	ADMINISTRATIVE SECTOR	
165	PUBLIC COMPLAINTS COMMISSION	69,263,577.00
167	FEDERAL CIVIL SERVICE COMMISSION	32,648,546.05
168	INDEPENDENT NATIONAL ELECTORAL COMMISSION	7,306,955,432.53
169	FEDERAL CHARACTER COMMISSION	3,978,887,843.59
171	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	4,337,634,374.24
172	NIGERIA COMMUNICATION SATELLITE	1,347,886,957.34
173	NATIONAL SECURITY ADVISER	39,562,439,061.00
174	DIRECTORATE OF STATE SECURITY SERVICE	12,366,838,690.40
175	NATIONAL INTELLIGENT AGENCY	4,953,485,049.00
176	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	2,506,397,390.00
177	CODE OF CONDUCT TRIBUNAL	1,231,511,992.99
178	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	524,092,679.93
179	POLICE SERVICE COMMISSION HQTRS	543,835,824.44
180	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	61,442,255,410.71
181	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	277,357,110.60
182	NATIONAL COMMISSION FOR REFUGEES	12,408,675,986.96
183	LAGOS LIAISON OFFICE	142,429,840.70
184	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,816,736,542.30
185	NATIONAL MERIT AWARD	351,598,911.78
186	FEDERAL ROAD SAFETY COMMISSION	5,596,725,229.72
187	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	469,978,256.30
188	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	5,800,786,199.77
189	NATIONAL PENSION COMMISSION	240,400,000.00
190	NATIONAL HAJJ COMMISSION OF NIGERIA	588,522,700.25
191	NIGERIA CHRISTIAN PILGRIM COMMISSION	247,210,122.90
192	NATIONAL LOTTERY TRUST FUND	77,318,400.00
193	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	366,479,252.47
194	SERVICOM	85,524,016.40
195	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	106,999,296.41
196	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	708,302,410.28
197	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	9,325,523,515.42
198	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	1,612,857,187.29
	ECONOMIC SECTOR	
199	FEDERAL MINISTRY OF AGRICULTURE	150,657,613,595.45
201	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	496,397,376.10
202	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	3,165,450,455.63
203	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	3,695,362,693.45
204	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,053,714,316.50
205	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,273,601,431.64

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
		₦
	ECONOMIC SECTOR	
206	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,535,671,728.08
207	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	230,250,147.33
208	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	642,084,200.75
209	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	752,749,052.37
210	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	662,947,567.67
211	COCOA RESEARCH INSTITUTE- IBADAN	558,371,791.27
212	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	872,436,248.91
213	RUBBER RESEARCH INSTITUTE- BENIN	119,699,638.24
214	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	1,083,509,826.29
215	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	449,869,555.77
216	VETERINARY COUNCIL OF NIGERIA	100,305,345.25
217	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	967,770,767.35
218	FEDERAL COLLEGE OF AGRICULTURE - AKURE	493,040,487.05
219	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	435,020,050.06
220	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,919,650,688.67
221	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	277,058,152.94
222	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	1,209,685,229.37
223	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	871,894,651.54
224	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	811,506,455.16
225	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	4,834,814,761.09
226	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	339,134,318.38
227	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	891,859,383.92
228	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	562,263,300.30
229	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	179,884,152.51
230	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	391,895,686.99
231	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	3,257,354,110.27
232	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	830,348,530.14
233	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	131,531,855.41
234	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	70,518,998.70
235	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	8,798,679,799.93
236	NATIONAL AGRICULTURE SEEDS COUNCIL	806,818,980.29
237	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,528,039,990.45
238	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	360,835,080.74
239	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	31,467,369.00
240	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	528,149,841.80
241	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	2,178,740,696.79
242	FEDERAL MINISTRY OF FINANCE - HQTRS	15,837,477,710.57
243	DEBT MANAGEMENT OFFICE	88,632,739.40
244	INVESTMENT AND SECURITIES TRIBUNAL	684,368,423.56
245	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	18,671,288,901.30

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	ECONOMIC SECTOR	
246	FEDERAL INLAND REVENUE SERVICES	160,976,161,025.33
247	NIGERIA CUSTOMS SERVIVES	192,335,664.11
248	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	259,313,226.77
249	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	5,044,114,425.70
250	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	3,022,307,884.10
251	INDUSTRIAL TRAINING FUND	1,425,471,215.98
252	NIGERIAN EXPORT PROMOTION COUNCIL	480,300,876.14
254	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	9,463,663,376.88
255	CONSUMER PROTECTION COUNCIL	751,639,126.68
256	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	120,488,211.34
257	EXTERNAL TRADE SECTOR, GENEVA (WTO)	23,622,411.80
258	ONNE OIL AND GAS FREE ZONE AUTHORITY	2,176,853,189.69
259	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	1,092,306,953.98
260	NIGERIA COMMODITY EXCHANGE (NCX)	485,348,559.83
261	NIGERIA TRADE OFFICE, TAIWAN	13,647,207.40
262	NIGERIA TRADE OFFICE, CHINA	15,988,502.70
263	SMEDAN - H/QTRS	15,504,260,720.94
264	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	94,417,011.71
265	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	15,000,000.00
266	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	5,020,488,443.91
267	INDUSTRIAL ARBITRATION PANEL	189,649,943.40
268	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	364,751,063.44
269	NATIONAL PRODUCTIVITY CENTRE	190,884,822.00
270	NATIONAL DIRECTORATE OF EMPLOYMENT	7,232,162,846.59
271	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,383,776,725.28
272	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	4,910,007,538.00
273	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	434,979,804.83
274	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	405,518,040.16
275	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	2,104,438,660.73
276	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	312,188,777.85
277	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	21,511,002.80
278	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	12,951,616.00
279	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	1,500,000.00
280	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	22,500,000.00
281	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	35,000,000.00
282	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	12,500,000.00
283	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	27,500,000.00
284	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	25,000,000.00
285	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	25,000,000.00
286	COOPERATIVE INFORMATION NETWORK	58,862,669.35

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	ECONOMIC SECTOR	
287	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	552,625,535.38
288	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	2,022,909,041.26
289	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	19,664,576.74
290	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	672,171,538.82
291	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	50,575,068.95
292	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	115,500,000.00
293	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	40,931,478.96
294	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	194,802,000.04
295	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	77,204,327.29
296	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	73,014,675.95
297	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	112,000,000.00
298	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	56,459,996.83
299	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	8,700,000.00
300	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	10,949,999.99
301	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	80,949,998.99
302	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	16,950,000.00
303	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	10,950,000.00
304	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	10,940,587.50
305	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	165,699,997.86
306	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	82,911,120.00
307	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	60,950,000.00
308	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	25,504,090.00
309	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	14,700,000.00
310	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	129,349,999.98
311	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	90,530,000.00
312	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	13,447,200.00
313	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	28,555,000.00
314	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	5,000,000.00
315	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	611,386,596.68
316	TECHNOLOGY INCUBATION CENTRE, GOMBE	54,048,067.03
317	TECHNOLOGY INCUBATION CENTRE, KATSINA	45,045,069.25
318	TECHNOLOGY INCUBATION CENTRE, LAFIA	109,496,033.90
319	TECHNOLOGY INCUBATION CENTRE, LOKOJA	87,261,687.00
320	TECHNOLOGY INCUBATION CENTRE, MAKURDI	58,996,033.90
321	NORTH WEST ZONAL OFFICE, KANO	3,000,000.00
322	NORTH EAST ZONAL OFFICE, BAUCHI	3,000,000.00
323	NORTH CENTRAL ZONAL OFFICE, MINNA	3,565,913.00
324	SOUTH WEST ZONAL OFFICE, LAGOS	3,000,000.00
325	SOUTH SOUTH ZONAL OFFICE, BENIN	3,000,000.00
326	SOUTH EAST ZONAL OFFICE, NNEWI	3,000,000.00

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	ECONOMIC SECTOR	
327	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	48,249,243.19
328	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	23,289,700.00
329	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	71,402,759.89
330	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	156,488,666.95
331	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	31,039,580.92
332	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	18,027,414.84
333	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	26,298,051.51
334	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	49,938,666.94
335	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	17,500,539.97
336	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	28,519,511.68
337	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	26,910,263.79
338	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	36,440,017.72
339	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	16,326,598.00
340	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	27,048,670.00
341	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	39,548,920.00
342	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	39,546,375.00
343	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	30,980,810.45
344	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	64,040,885.00
345	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	16,641,383.48
346	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	75,539,130.00
347	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	26,250,371.25
348	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	69,230,636.90
349	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	380,539,217.35
350	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	92,499,704.20
351	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	19,480,120.56
352	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	115,125,731.82
353	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	99,589,374.00
354	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	390,388,687.97
355	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	364,166,878.88
356	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	116,495,537.67
357	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	35,779,500.01
358	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	10,027,059,271.11
359	PROJECT DEVELOPMENT INSTITUTE - ENUGU	5,565,532,807.34
360	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	335,301,931.10
361	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	1,739,731,315.75
362	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	967,686,954.76
363	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	3,389,633,510.09
364	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	6,120,562.92
365	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	6,103,542.25
366	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	8,486,142.79

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	ECONOMIC SECTOR	
367	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	15,039,681.13
368	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	7,611,011.89
369	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	6,089,708.00
370	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	18,487,970.78
371	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	1,077,170,229.24
372	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	486,153,135.95
373	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	375,854,679.99
374	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	1,624,678,770.97
375	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	172,956,773.87
376	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	94,389,354.85
377	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	467,696,159.91
378	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	75,014,994.84
379	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	96,593,084.75
380	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	42,499,995.38
381	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	16,499,909.20
382	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	581,214,487.32
383	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	187,835,211.08
384	NATIONAL CENTRE FOR REMOTE SENSING - JOS	332,636,749.52
385	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	998,925,551.19
386	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	40,380,195.88
387	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	68,691,058.32
388	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	67,234,200.64
389	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	898,666,324.75
390	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	420,402,688.07
391	SOKOTO ENERGY RESEARCH	212,622,664.82
392	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	389,048,654.68
393	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	122,031,515.68
394	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT, UNIVERSITY OF ILORIN	337,697,017.27
395	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	220,448,236.02
396	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	52,277,346.25
397	ENERGY COMMISSION OF NIGERIA	8,821,429,656.22
398	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	450,649,385.03
399	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	62,129,821.06
400	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	58,655,954.93
401	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	213,576,383,312.77
402	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	23,709,015,326.00
403	NIGERIAN RAILWAY CORPORATION	14,172,055,513.79
404	NATIONAL INLAND WATERWAYS AUTHORITY	7,538,879,688.83
405	MARITIME ACADEMY, ORON	2,883,018,154.87
406	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	4,641,806,205.71

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	ECONOMIC SECTOR	
407	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	7,496,547,869.86
408	NIGERIAN METEOROLOGICAL AGENCY	1,867,325,678.80
409	ACCIDENT INVESTIGATION BUREAU	394,457,653.73
410	NIGERIA AIRSPACE MANAGEMENT AGENCY	4,200,938,914.98
411	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	681,572,481,685.96
412	NATIONAL RURAL ELECTRIFICATION AGENCY	25,890,883,785.80
413	NIGERIAN ELECTRICITY REGULATORY COMMISSION	12,821,521,670.34
414	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,360,002,128.25
415	NATIONAL POWER TRAINING INSTITUTE	1,472,096,827.05
416	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,520,919,652.97
417	TRANSMISSION COMPANY OF NIGERIA	29,384,812,365.58
418	NIGERIAN BULK ELECTRICITY TRADING PLC	9,248,065,221.81
419	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	8,071,542,117.51
420	FEDERAL SCHOOL OF SURVEY, OYO	243,426,741.50
421	FEDERAL ROAD MAINTENANCE AGENCY	35,324,418,476.94
422	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	603,771,575.45
423	SURVEY COUNCIL OF NIGERIA	421,832,738.52
424	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	299,002,650.46
425	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	1,308,413,669.34
426	DEPARTMENT OF PETROLEUM RESOURCES	4,334,924,932.21
427	PETROLEUM TRAINING INSTITUTE	2,112,347,919.04
428	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	385,903,007.84
429	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	1,149,155,169.34
430	NIGERIA NUCLEAR REGULATORY AUTHORITY	880,650,598.09
431	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	4,521,252,020.01
432	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	59,509,185.00
433	NIGERIAN GEOLOGICAL SURVEY AGENCY.	3,432,308,578.15
434	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,735,863,632.67
435	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	399,169,712.45
436	METALLURGICAL TRAINING INSTITUTE, ONITSHA	596,216,892.02
437	NATIONAL IRON ORE MINING PROJECT - ITAKPE	176,768,092.80
438	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	163,633,918.52
439	NIGERIA MINING CADASTRE OFFICE & CENTRES	430,015,127.61
440	AJAOKUTA STEEL COMPANY LIMITED	425,569,722.73
441	SOLID MINERAL DEVELOPMENT FUND OFFICE	112,555,136.71
442	BUDGET AND NATIONAL PLANNING	1,476,366,187.42
443	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	195,804,878.50
444	CENTRE FOR MANAGEMENT DEVELOPMENT	1,140,469,420.14
445	NATIONAL BUREAU OF STATISTICS	2,497,793,475.16
446	BUDGET OFFICE OF THE FEDERATION	1,122,195,505.85

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	ECONOMIC SECTOR	
447	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	312,116,017.32
448	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	513,547,033.74
449	FISCAL RESPONSILIBITY COMMISSION	231,042,631.05
450	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	183,095,286,751.88
451	NIGERIA HYDROLOGICAL SERVICE AGENCY	1,301,379,942.96
452	ANAMBRA/ IMO RBDA	10,207,595,958.89
453	BENIN/ OWENA RBDA	5,559,760,275.21
454	CHAD BASIN RBDA	2,695,841,489.33
455	CROSS RIVER RBDA	40,779,941,424.24
456	HADEJIA-JAMAÄ»ARE RBDA	9,109,162,177.40
457	LOWER BENUE RBDA	7,186,982,111.72
458	LOWER NIGER RBDA	7,570,298,282.90
459	NIGER DELTA RBDA	4,222,721,375.22
460	OGUN/ OSUN RBDA	4,422,854,423.73
461	SOKOTO RIMA RBDA	9,242,752,438.88
462	UPPER BENUE RBDA	5,015,967,124.02
463	UPPER NIGER RBDA	8,178,495,002.75
464	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	2,842,310,765.75
465	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	820,580,764.99
466	GURARA WATER MANAGEMENT AUTHORITY	1,039,620,611.62
	LAW & JUSTICE SECTOR	
467	NATIONAL JUDICIAL COUNCIL- ABUJA	17,229,968,681.28
468	SUPREME COURT OF NIGERIA	16,824,050,731.22
469	COURT OF APPEAL	6,387,028,971.08
470	FEDERAL HIGH COURT-LAGOS	10,054,129,369.84
471	HIGH COURT OF JUSTICE-FCT ABUJA	77,416,194,194.32
472	SHARIA COURT OF APPEAL-ABUJA	743,462,099.92
473	CUSTOMARY COURT OF APPEAL-ABUJA	21,450,465,614.46
474	NATIONAL INDUSTRIAL COURT	7,831,613,221.61
476	NATIONAL JUDICIAL INSTITUTE-ABUJA	50,309,336,002.34
477	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	1,075,067,567.58
478	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	3,543,605,723.85
479	FEDERAL MINISTRY OF JUSTICE - HQTRS	12,432,435,254.17
480	NIGERIAN LAW REFORM COMMISSION	431,975,929.65
481	LEGAL AID COUNCIL	51,978,852.18
482	COUNCIL OF LEGAL EDUCATION	30,273,774.83
483	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	92,302,018.50
484	NATIONAL HUMAN RIGHTS COMMISSION	2,112,896,971.42
485	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	64,273,538.58

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	LAW & JUSTICE SECTOR	
486	NATIONAL DRUG LAW ENFORCEMENT AGENCY	774,481,848.50
487	NIGERIAN COPYRIGHT COMMISSION	21,176,400.00
488	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	2,883,931,795.03
489	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,089,623,806.50
490	CODE OF CONDUCT BUREAU	1,170,261,762.73
	REGIONAL SECTOR	
491	FEDERAL CAPITAL TERRITORY ADMINISTRATION	27,098,948,504.38
492	FEDERAL MINISTRY OF NIGER DELTA HQTRS	42,662,883,975.08
493	NIGER DELTA DEVELOPMENT COMMISSION	41,049,999,999.30
	SOCIAL SECTOR	
494	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	6,969,132,916.70
495	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,646,815,190.96
496	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,465,891,518.69
497	NIGERIA FOOTBALL FEDERATION	235,102,584.06
498	NIGERIA INSTITUTE FOR SPORTS (NIS)	454,064,905.69
499	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	3,355,810,881.20
500	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	131,770,778.90
501	NATIONAL CENTER FOR WOMEN DEVELOPMENT	1,945,644,295.79
502	FEDERAL MINISTRY OF EDUCATION - HQTRS	29,460,393,815.46
503	TERTIARY EDUCATION TRUST FUND	2,884,394,567.67
504	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	31,341,472,958.07
505	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	97,085,436.77
506	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28
507	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	199,400,665.77
508	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	197,263,304.78
509	NATIONAL LIBRARY OF NIGERIA	1,659,183,560.29
510	NATIONAL EXAMINATIONS COUNCIL	6,043,347,944.69
511	MASS LITERACY COUNCIL	1,546,985,998.09
513	NOMADIC EDUCATION COMMISSION	562,217,251.36
514	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	486,126,639.91
515	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	126,492,488.89
516	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,513,641,249.66
517	COMPUTER REGISTRATION COUNCIL OF NIGERIA	66,809,371.80
518	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	3,143,176,357.54
519	NATIONAL TEACHERS INSTITUTE	1,924,437,962.65
520	FEDERAL POLYTECHNIC ADO-EKITI	2,370,100,458.39
521	FEDERAL POLYTECHNIC BAUCHI	519,978,107.09
522	FEDERAL POLYTECHNIC BIDA	6,919,398,773.29

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	SOCIAL SECTOR	
523	FEDERAL POLYTECHNIC IDAH	2,887,728,313.67
524	FEDERAL POLYTECHNIC KAURA-NAMODA	495,061,694.90
525	FEDERAL POLYTECHNIC MUBI	68,055,074.37
526	FEDERAL POLYTECHNIC NASARAWA	239,594,259.91
527	FEDERAL POLYTECHNIC UWANA-AFIKPO	6,349,713,850.92
528	FEDERAL POLYTECHNIC KADUNA	288,895,314.11
529	FEDERAL POLYTECHNIC OFFA	3,955,916,905.34
530	FEDERAL POLYTECHNIC EDE	732,845,645.28
531	FEDERAL POLYTECHNIC AUCHI	525,245,034.27
532	FEDERAL POLYTECHNIC NEKEDE	710,662,250.78
533	FEDERAL POLYTECHNIC OKO	7,459,003,482.49
534	FEDERAL POLYTECHNIC DAMATURU	2,911,752,583.09
535	FEDERAL POLYTECHNIC HUSSAINI ADAMU	125,624,588.38
536	FEDERAL POLYTECHNIC GWANDU	43,623,715.00
537	FEDERAL POLYTECHNIC ILARO	3,929,928,764.45
538	YABA COLLEGE OF TECHNOLOGY	296,190,286.42
539	FEDERAL POLYTECHNIC BALI	6,440,596,261.38
540	FEDERAL POLYTECHNIC EKOWE	60,882,494.30
541	FEDERAL POLYTECHNIC BONNY	67,076,488.34
542	FEDERAL POLYTECHNIC UKANA	305,774,326.27
543	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	216,766,012.77
544	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	705,882,223.55
545	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	4,391,547,288.16
546	FEDERAL COLLEGE OF EDUCATION AKOKA	4,006,643,334.62
547	FEDERAL COLLEGE OF EDUCATION ASABA	1,400,203,200.75
548	FEDERAL COLLEGE OF EDUCATION BICHI	369,652,102.70
549	FEDERAL COLLEGE OF EDUCATION GOMBE	8,632,440,212.94
550	FEDERAL COLLEGE OF EDUCATION GUSAU	68,226,364.06
551	FEDERAL COLLEGE OF EDUCATION KANO	409,777,165.03
552	FEDERAL COLLEGE OF EDUCATION KATSINA	297,836,709.27
553	FEDERAL COLLEGE OF EDUCATION KOTANGORA	182,465,482.53
555	FEDERAL COLLEGE OF EDUCATION OBUDU	236,299,737.03
556	FEDERAL COLLEGE OF EDUCATION OKENE	11,242,178,416.66
557	FEDERAL COLLEGE OF EDUCATION OMUKU	4,680,561,813.48
558	FEDERAL COLLEGE OF EDUCATION ONDO	5,096,749,709.98
559	FEDERAL COLLEGE OF EDUCATION OYO	219,469,205.09
560	FEDERAL COLLEGE OF EDUCATION PANKSHIN	839,514,960.97
561	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,150,699,354.49
562	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,273,810,988.57
563	FEDERAL COLLEGE OF EDUCATION YOLA	53,774,524.23

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	SOCIAL SECTOR	
564	FEDERAL COLLEGE OF EDUCATION ZARIA	3,947,840,155.49
565	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,853,375,998.06
566	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	223,657,588.76
567	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,564,021,048.42
568	UNIVERSITY OF IBADAN	1,920,178,163.11
569	UNIVERSITY OF LAGOS	77,661,234,249.03
570	UNIVERSITY OF NIGERIA, NNSUKA	196,840,265.67
571	AHMADU BELLO UNIVERSITY, ZARIA	506,384,780.32
572	OBAFEMI AWOLOWO UNIVERSITY	34,569,946.90
573	UNIVERSITY OF BENIN	5,813,710,229.42
574	UNIVERSITY OF JOS	756,625,643.84
575	UNIVERSITY OF CALABAR	214,395,925.75
577	UNIVERSITY OF ILORIN	41,324,228,375.75
578	UNIVERSITY OF ABUJA	16,327,403,503.60
579	UNIVERSITY OF AGRICULTURE, ABEOKUTA	69,878,010.00
580	UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79
581	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	862,463,783.39
582	UNIVERSITY OF PORT HARCOURT	31,511,303,349.74
583	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,075,410,193.12
584	UNIVERSITY OF TECHNOLOGY, OWERRI	1,749,231,581.68
585	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	88,583,592.55
586	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	86,108,218.63
587	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	10,724,988,878.01
588	UNIVERSITY OF UYO	90,800,756.39
589	UNIVERSITY OF MAIDUGURI	1,474,572,794.91
590	NNAMDI AZIKIWE UNIVERSITY, AWKA	462,783,071.81
591	BAYERO UNIVERSITY, KANO	1,337,904,225.58
592	USMAN DAN FODIO UNIVERSITY, SOKOTO	407,212,573.89
593	NATIONAL MATHEMATICAL CENTRE, SHEDA	2,356,171,942.50
594	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	79,434,733.16
595	ARABIC LANGUAGE VILLAGE BORNO	358,213,383.49
596	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	72,519,682.50
597	FEDERAL UNIVERSITY OYE-EKITI	538,098,584.42
598	FEDERAL UNIVERSITY OTUOKE	1,245,694,269.66
599	FEDERAL UNIVERSITY DUTSE	1,755,498,337.30
600	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	697,372,555.30
601	FEDERAL UNIVERSITY LAFIA	493,512,855.86
602	FEDERAL UNIVERSITY DUTSIN-MA	3,578,999,210.62
603	FEDERAL UNIVERSITY KASHERE	455,873,474.10
604	FEDERAL UNIVERSITY LOKOJA	270,452,541.63

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	SOCIAL SECTOR	
605	FEDERAL UNIVERSITY WUKARI	2,355,690,099.34
606	FEDERAL UNIVERSITYOF BERNIN KEBBI	374,008,059.65
608	FEDERAL UNIVERSITYOF GASHUA	614,030,231.72
609	FEDERAL UNIVERSITYOF GUSAU	321,559,456.38
610	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	192,668,372.91
611	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	107,884,010.59
612	NATIONAL OPEN UNIVERSITY	636,444,210.36
613	F.S.C. SOKOTO	141,458,412.71
614	FGC AZARE	317,224,020.52
615	FGC BUNI-YADI	496,606,638.90
616	FGC BIRIN YAURI	245,258,646.86
617	FGC DAURA	94,846,926.53
618	FGC GANYE	206,790,921.04
619	FGC GARKI	169,163,924.23
620	FGC UANIKIN	179,835,514.51
621	FGC IKET NISE	164,747,618.73
622	FGC IKET VANDAKYA	145,382,474.47
623	FGC IKOM	276,817,576.21
624	FGC IKOT EKPENE	255,493,015.10
625	FGC IKURIN	176,263,862.32
626	FGC JOS	176,236,142.49
627	FGC KADUNA	191,354,825.77
628	FGC KANO	136,191,686.99
629	FGC KEFFI	113,488,884.32
630	FGC KIYAWA	107,126,200.00
631	FGC KWALI	186,459,616.19
632	FGC MAIDUGURI	160,186,243.19
633	FGC MINJIBIR	244,507,878.47
634	FGC MINNA	209,860,698.61
635	FGC ODIKOLOGUNA	198,222,958.89
636	FGC ODOGBOLU	271,154,748.52
637	FGC OGBOMOSHMO	183,094,841.12
638	FGC OGOJA	138,805,680.56
639	FGC OHAFIA	154,539,125.06
640	FGC OKIGWE	154,110,704.96
641	FGC OKPOSI	219,159,681.55
642	FGC ONITSHA	99,864,759.65
643	FGC PORT HARCOURT	102,790,634.37
644	FGC POTISKUM	150,102,487.00
645	FGC RUBBOCHI	129,002,546.14

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	SOCIAL SECTOR	
646	FGC SOKOTO	129,079,314.69
647	FGC UGWOLAWO	175,869,394.82
648	FGC WARRI	151,173,698.70
649	FGC ZARIA	109,044,148.72
650	FGC, BILLIRI	312,958,481.63
651	FGC, IDO-ANI	264,748,039.87
652	FGC, IKOLE	173,555,870.88
653	FGGC ABAJI	119,710,940.17
654	FGGC ABULOMA	161,888,287.07
655	FGGC AKURE	150,431,937.00
656	FGGC ANKA	127,362,000.19
657	FGGC BAJOGA	151,445,882.11
658	FGGC BAKORI	148,032,188.31
659	FGGC BAUCHI	123,615,375.65
660	FGGC BENIN	140,228,027.60
661	FGGC BIDA	106,265,534.32
662	FGGC BWARI	163,073,978.05
663	FGGC CALABAR	150,249,319.60
664	FGGC EFON ALAYE	235,436,524.70
665	FGGC EFON IMNRINGI	169,142,906.31
666	FGGC ENUGU	231,045,079.70
667	FGGC EZZAMGBO ABAKALIKI	166,303,160.25
668	FGGC GBOKO	115,936,680.84
669	FGGC GUSAU	210,924,837.15
670	FGGC GWANDU	369,430,961.90
671	FGGC IBILLO	123,826,904.58
672	FGGC IBUSA	230,711,736.70
673	FGGC IKOT-OBIO-ITONG	106,743,053.32
674	FGGC ILORIN	234,305,526.80
675	FGGC IPETUMODU	206,380,353.49
676	FGGC JALINGO	120,266,386.28
677	FGGC KABBA	283,485,016.35
678	FGGC KAZAURE	120,250,945.15
679	FGGC KEANA	144,646,065.76
680	FGGC LANGTANG	177,352,161.05
681	FGGC LEJJA	149,741,830.60
682	FGGC MONGUNO	173,270,725.60
683	FGGC NEW BUSA	220,221,848.68
684	FGGC OMU-ARAN	167,579,609.74
685	FGGC OWERRI	120,441,170.80

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	SOCIAL SECTOR	
686	FGGC OYO	157,603,404.27
687	FGGC SHAGAMU	155,226,875.30
688	FGGC GUMI TAMBAWAL	150,151,810.54
689	FGGC UMUAHIA	141,552,603.11
690	FGGC WUKARI	164,350,954.17
691	FGGC, YOLA	71,696,211.69
692	FSTC AHOADA	142,275,460.39
693	FSTC AWKA	109,365,066.08
694	FSTC JUBU-IMUSHIN	149,288,839.04
695	FSTC MICHIKA	131,808,879.73
696	FSTC TUNGBO - YENAGOA	222,752,603.47
697	FSTC USI-EKITI	208,880,402.94
698	FTC IKARE	270,441,016.64
699	FTC ILESA	130,872,872.43
700	FTC JALINGO	325,898,327.15
701	FTC KAFANCHAN	142,570,611.11
702	FTC LASSA	134,645,633.46
703	FTC OHANSO	147,099,388.60
704	FTC OROZO	166,365,914.82
705	FTC OTOBI	141,284,906.92
706	FTC OTUPKO	189,443,153.58
707	FTC SHIRORO	154,547,428.11
708	FTC UROMI	103,513,728.63
709	FTC UYO	120,101,096.04
710	FTC YABA	148,653,044.55
711	FTC ZURU	249,930,789.30
712	KING'S COLLEGE	168,937,838.75
713	QUEEN'S COLLEGE LAGOS	337,959,188.89
714	SULEJA ACADEMY	401,410,273.74
715	FSTC,DOMA	160,794,373.76
716	FSTC DAYI	98,596,099.91
717	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	213,097,558.57
718	NATIONAL BOARD FOR TECHNICAL EDUCATION	2,502,779,690.64
719	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	317,467,460.39
720	FEDERAL MINISTRY OF HEALTH - HQTRS	23,029,760,019.80
721	NATIONAL HEALTH INSURANCE SCHEME	293,761,992.00
722	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	25,698,647,747.39
723	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	101,674,563.50
724	RADIOGRAPHERS REGISTRATION BOARD	47,424,906.84
725	DENTAL TECHNOLOGY REGISTRATION BOARD	49,226,251.46

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	SOCIAL SECTOR	
726	HEALTH RECORDS REGISTRATION BOARD	62,555,254.97
727	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	58,623,964.18
728	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	47,678,528.00
729	NURSING AND MIDWIFERY COUNCIL	43,930,500.00
730	PHARMACIST COUNCIL OF NIGERIA COUNCIL	53,242,842.81
731	MEDICAL AND DENTAL COUNCIL OF NIGERIA	33,228,601.48
732	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	113,300,655.62
733	MEDICAL REHABILITATION THERAPY BOARD	214,668,374.82
734	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	174,110,531.85
735	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	18,509,014.98
736	NURSE TUTOR TRAINING - ENUGU	18,508,315.00
737	NURSE TUTOR PROGRAMME AKOKA LAGOS	12,663,874.93
738	NURSE TUTOR TRAINNING KADUNA	50,398,000.06
739	NURSE TUTOR TRAINNING IBADAN	9,758,701.00
740	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	42,882,900.02
741	PHC TUTORS PROGRAMME, UCH-IBADAN	199,999,370.16
742	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	46,229,655.02
743	COMMUNITY HEALTH TUTOR PROGRAMME UCH	195,415,635.55
744	UNIVERSITY COLLEGE HOSPITAL IBADAN	12,250,556,963.72
745	LAGOS UNIVERSITY TEACHING HOSPITAL	435,826,956.08
746	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	489,219,064.30
747	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	5,761,526,210.26
748	UNIVERSITY OF BENIN TEACHING HOSPITAL	444,916,023.88
749	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	281,610,927.57
750	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	152,795,429.57
751	JOS UNIVERSITY TEACHING HOSPITAL	381,990,576.19
752	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	575,571,366.77
753	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,318,261,184.36
754	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	838,484,379.70
755	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	333,732,199.09
756	AMINU KANO UNIVERSITY TEACHING HOSPITAL	272,873,189.57
757	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	220,250,658.43
758	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	254,593,747.07
759	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	634,190,828.15
760	FEDERAL SPECIALIST HOSPITAL, IRRUA	717,582,070.67
761	UNIVERSITY OF UYO TEACHING HOSPITAL	200,630,070.56
762	FEDERAL STAFF HOSPITAL -ABUJA	169,580,184.04
763	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	68,401,576.00
764	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	47,081,827.70
765	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	885,123,117.19

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
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	SOCIAL SECTOR	
766	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	66,257,351.51
767	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	93,712,032.05
768	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	86,919,541.27
769	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,718,071,910.61
770	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	25,047,200.00
771	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	117,008,175.96
772	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	117,934,952.16
773	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	143,787,921.75
774	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	210,761,749.68
775	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	170,266,978.12
776	FEDERAL MEDICAL CENTRE, UMUAHIA	541,365,239.96
777	FEDERAL MEDICAL CENTRE, OWO	121,631,248.19
778	FEDERAL MEDICAL CENTRE ABEOKUTA	663,150,600.60
779	FEDERAL MEDICAL CENTRE, OWERRI	798,268,290.13
780	FEDERAL MEDICAL CENTRE, MAKURDI	6,260,870,044.32
781	FEDERAL MEDICAL CENTRE, KATSINA	2,209,552,766.83
782	FEDERAL MEDICAL CENTRE, GOMBE	74,658,265.47
783	FEDERAL MEDICAL CENTRE, NGURU YOBE	363,661,677.02
784	FEDERAL MEDICAL CENTRE, ASABA	607,709,637.67
785	FEDERAL MEDICAL CENTRE, BIDA	360,349,038.22
786	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	224,680,988.92
787	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	228,019,234.60
788	FEDERAL MEDICAL CENTRE, ABAKALIKI	29,091,750.00
789	FEDERAL MEDICAL CENTRES, IDO-EKITI	27,443,363.00
790	FEDERAL MEDICAL CENTRE, KOGI	1,747,889,558.28
791	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,616,799,331.85
792	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,926,643,724.10
793	FEDERAL MEDICAL CENTRE, TARABA STATE	800,481,934.02
794	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	998,330,294.46
795	FEDERAL MEDICAL CENTRE, NASARAWA STATE	441,772,651.44
796	FEDERAL MEDICAL CENTRE, BAYELSA STATE	464,460,884.62
797	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,169,894,947.40
798	NATIONAL EYE CENTRE KADUNA	161,696,669.55
799	NATIONAL EAR CARE CENTRE KADUNA	199,120,358.94
800	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	136,744,822.55
801	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	286,781,816.77
802	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	963,260,055.89
803	FEDERAL STAFF CLINICS, ABUJA PHASE I	41,764,017.99
804	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	178,511,473.85
805	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	87,988,989.76

NOTE 44:
CAPITAL GRANTS - Contd.

S/N	MDA	430101
		₦
	SOCIAL SECTOR	
806	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	1,071,897,813.99
807	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	87,430,759.44
808	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	71,896,403.02
809	NOMA CHILDREN HOSPITAL, SOKOTO	53,093,103.74
810	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	23,157,073.36
811	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	35,956,453.49
812	DENTAL THERAPISTS REGISTRATION BOARD	22,782,797.81
813	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	17,017,276.14
814	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	344,245,389.83
815	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	145,734,910.25
816	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	117,991,778.59
817	NATIONAL HOSPITAL	208,759,344.64
818	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	5,136,214,395.57
819	NATIONAL PARK HEADQUARTERS	328,452,346.08
820	KAINJI NATIONAL PARK	54,302,500.00
821	OYO NATIONAL PARK	44,773,084.64
822	CHAD BASIN NATIONAL PARK	30,417,052.53
823	GASHAKA GUMTI NATIONAL PARK	492,609,507.40
824	CROSS RIVER NATIONAL PARK	49,570,502.77
825	KAMUKU NATIONAL PARK	52,513,127.71
826	OKUMU NATIONAL PARK	21,359,357.74
827	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	316,343,331.18
828	FEDERAL COLLEGE OF FORESTRY IBADAN	83,822,468.89
829	FEDERAL COLLECGE OF FORESTRY JOS	34,910,493.84
830	FORESTRY RESEARCH INSTITUTE OF IBADAN	3,249,368,359.99
831	FORESTRY MECHANISATION COLLEGE AFAKA	36,505,834.65
832	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	328,921,220.61
833	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	297,315,650.00
834	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	888,390,649.27
835	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	605,737,150.95
836	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	230,724,106.62
837	NATIONAL POPULATION COMMISSION	3,157,852,667.55
	GRAND-TOTAL	**3,747,974,134,020.05**
	GRAND-TOTAL (APPROX. TO N BILLION)	**3,747.97**

NOTE 45
RESERVES:

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR							
1	STATE HOUSE - HQTRS	0.00	-271,494,950.30	0.00	0.00	0.00	0.00	-271,494,950.30
2	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	-500,000.00	0.00	0.00	0.00	0.00	-500,000.00
3	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	-300,000.00	0.00	0.00	0.00	0.00	-300,000.00
4	STATE HOUSE MEDICAL CENTRE	0.00	-202,207,941.17	0.00	0.00	0.00	0.00	-202,207,941.17
5	STATE HOUSE LAGOS LIAISON OFFICE	0.00	-950,521.58	0.00	0.00	0.00	0.00	-950,521.58
6	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	0.00	-231,105,675.45	0.00	0.00	0.00	0.00	-231,105,675.45
7	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	367,895,525.80	0.00	0.00	0.00	0.00	367,895,525.80
8	NIPSS, KURU	0.00	-17,006,129.71	0.00	0.00	0.00	0.00	-17,006,129.71
9	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	-624,500.00	0.00	0.00	0.00	0.00	-624,500.00
10	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	9,209,021,220.44	0.00	0.00	0.00	0.00	9,209,021,220.44
11	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	-4,633,832,588.22	0.00	0.00	0.00	0.00	-4,633,832,588.22
12	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	-48,533,217.50	0.00	0.00	0.00	0.00	-48,533,217.50
13	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	120,296,324.62	0.00	0.00	0.00	0.00	120,296,324.62
14	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	-326,537,239.86	0.00	0.00	0.00	0.00	-326,537,239.86
15	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	-5,256,910.13	0.00	0.00	0.00	0.00	-5,256,910.13
16	NASS MANAGEMENT	0.00	-380,732,462.07	0.00	0.00	0.00	0.00	-380,732,462.07
17	SENATE	0.00	-8,564,587,785.98	0.00	0.00	0.00	0.00	-8,564,587,785.98
18	HOUSE OF REPRESENTATIVES	0.00	-14,413,114,720.77	0.00	0.00	0.00	0.00	-14,413,114,720.77
19	NATIONAL ASSEMBLY COMMISSION	0.00	-6,300,865,029.74	0.00	0.00	0.00	0.00	-6,300,865,029.74
20	LEGISLATIVE AIDES	0.00	-3,962,334,772.81	0.00	0.00	0.00	0.00	-3,962,334,772.81
21	GENERAL SERVICE	0.00	18,416,674,585.04	0.00	0.00	0.00	0.00	18,416,674,585.04
22	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	34,377,589,238.43	0.00	0.00	0.00	0.00	34,377,589,238.43
23	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	-5,284,172,180.69	0.00	0.00	0.00	0.00	-5,284,172,180.69
24	DEFENCE HEADQUARTERS	0.00	-273,023,033.87	0.00	0.00	0.00	0.00	-273,023,033.87
25	NIGERIAN ARMY	0.00	-39,559,839,425.88	0.00	0.00	0.00	0.00	-39,559,839,425.88
26	NIGERIAN NAVY	0.00	-4,448,889,102.90	0.00	0.00	0.00	0.00	-4,448,889,102.90
27	NIGERIAN AIRFORCE	0.00	-3,985,261,487.39	0.00	0.00	0.00	0.00	-3,985,261,487.39
28	NIGERIANACADEMY DEFENCE(NDA)	0.00	-588,012,922.59	0.00	0.00	0.00	0.00	-588,012,922.59
29	NIGERIANCOLLEGE DEFENCE	0.00	382,045,112.79	0.00	0.00	0.00	0.00	382,045,112.79
30	COMMANDCOLLEGE, JAJIAND STAFF	0.00	-61,047,691.51	0.00	0.00	0.00	0.00	-61,047,691.51
31	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	-121,963,671.96	0.00	0.00	0.00	0.00	-121,963,671.96
32	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	-401,550,375.60	0.00	0.00	0.00	0.00	-401,550,375.60
33	DEFENCE SCHOOL INTELLIGENCE	0.00	-5,747,719.08	0.00	0.00	0.00	0.00	-5,747,719.08
34	DEFENCE AGENCY INTELLIGENCE	0.00	-2,980,983,432.60	0.00	0.00	0.00	0.00	-2,980,983,432.60
35	DEFENCE MISSIONS	0.00	-5,765,165,321.04	2,768,782,597.45	0.00	0.00	0.00	-2,996,382,723.59
36	DEFENCE SPACE ADMINISTRATION	0.00	-2,058,974,545.95	0.00	0.00	0.00	0.00	-2,058,974,545.95
37	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	19,895,701.75	0.00	0.00	0.00	0.00	19,895,701.75
38	TECHNICAL AIDS CORPS	0.00	-3,455,496.79	0.00	0.00	0.00	0.00	-3,455,496.79
39	FOREIGN SERVICE ACADEMY (FSA)	0.00	-2,094,881.25	0.00	0.00	0.00	0.00	-2,094,881.25
40	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	-258,775.15	0.00	0.00	0.00	0.00	-258,775.15
41	DIRECTORATE OF TECHNICAL COOP IN AFRICA	0.00	-2,204,415.19	0.00	0.00	0.00	0.00	-2,204,415.19
42	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	-8,256,923.99	0.00	0.00	0.00	0.00	-8,256,923.99
43	FOREIGN MISSION: ABIDJAN	0.00	7,686,977.68	0.00	0.00	0.00	0.00	7,686,977.68
44	FOREIGN MISSION: ACCRA	0.00	63,725,998.72	0.00	0.00	0.00	0.00	63,725,998.72
45	FOREIGN MISSION: ADDIS ABABA	0.00	290,387,104.25	0.00	0.00	0.00	0.00	290,387,104.25

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	ADMINISTRATIVE SECTOR							
46	FOREIGN MISSION: ALGIERS	0.00	10,000,000.00	0.00	0.00	0.00	0.00	10,000,000.00
47	FOREIGN MISSION: ANKARA	0.00	8,245,093.00	0.00	0.00	0.00	0.00	8,245,093.00
48	FOREIGN MISSION: BAMAKO	0.00	-93,904.16	0.00	0.00	0.00	0.00	-93,904.16
49	FOREIGN MISSION: BANGKOK	0.00	-5,179,041.65	0.00	0.00	0.00	0.00	-5,179,041.65
50	FOREIGN MISSION: BANJUL	0.00	-971,535.58	0.00	0.00	0.00	0.00	-971,535.58
51	FOREIGN MISSION: BUDAPEST	0.00	28,423,258.88	0.00	0.00	0.00	0.00	28,423,258.88
52	FOREIGN MISSION: CANBERRA	0.00	20,499,713.62	0.00	0.00	0.00	0.00	20,499,713.62
53	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	1,194,526.20	0.00	0.00	0.00	0.00	1,194,526.20
54	FOREIGN MISSION: JEDDAH	0.00	298,024,135.01	0.00	0.00	0.00	0.00	298,024,135.01
55	FOREIGN MISSION: JOHANNESBURG	0.00	-566,911.24	0.00	0.00	0.00	0.00	-566,911.24
56	FOREIGN MISSION: KINSHASA	0.00	-1,477,367.49	0.00	0.00	0.00	0.00	-1,477,367.49
57	FOREIGN MISSION: LONDON	0.00	-4,285,383.09	0.00	0.00	0.00	0.00	-4,285,383.09
58	FOREIGN MISSION: LUSAKA	0.00	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00
59	FOREIGN MISSION: NEW YORK (PM)	0.00	-14,423,481.73	0.00	0.00	0.00	0.00	-14,423,481.73
60	FOREIGN MISSION: PARIS	0.00	-592,404.93	0.00	0.00	0.00	0.00	-592,404.93
61	FOREIGN MISSION: VIENNA	0.00	31,207,930.90	0.00	0.00	0.00	0.00	31,207,930.90
62	FOREIGN MISSION: WARSAW	0.00	45,365,125.26	0.00	0.00	0.00	0.00	45,365,125.26
63	FOREIGN MISSION: WASHINGTON	0.00	984,807.06	0.00	0.00	0.00	0.00	984,807.06
64	FOREIGN MISSION: YAOUNDE	0.00	82,393,826.96	0.00	0.00	0.00	0.00	82,393,826.96
65	FOREIGN MISSIONS, ABU DHAB	0.00	-1,864,408.60	0.00	0.00	0.00	0.00	-1,864,408.60
66	FOREIGN MISSION BELGRADE, SERBIA	0.00	-16,041,309.73	0.00	0.00	0.00	0.00	-16,041,309.73
67	FOREIGN MISSION DOHA, QATAR	0.00	8,143,939.75	0.00	0.00	0.00	0.00	8,143,939.75
68	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	-254,980.02	0.00	0.00	0.00	0.00	-254,980.02
69	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	-251,286,431.77	0.00	0.00	0.00	0.00	-251,286,431.77
70	NIGERIAN TELEVISION AUTHORITY	0.00	-29,644,240,060.99	0.00	0.00	0.00	0.00	-29,644,240,060.99
71	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	-111,459,763.90	0.00	0.00	0.00	0.00	-111,459,763.90
72	NEWS AGENCY OF NIGERIA	-1,572,467.99	-3,340,976,565.04	0.00	0.00	0.00	0.00	-3,342,549,033.03
73	VOICE OF NIGERIA	0.00	-112,446,931.74	0.00	0.00	0.00	0.00	-112,446,931.74
74	NIGERIAN FILM CORPORATION	0.00	-133,039,707.13	0.00	0.00	0.00	0.00	-133,039,707.13
75	NATIONAL BROADCASTING COMMISION	0.00	411,371,628.58	0.00	0.00	0.00	0.00	411,371,628.58
76	NIGERIA PRESS COUNCIL	0.00	-28,091,908.77	0.00	0.00	0.00	0.00	-28,091,908.77
77	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	-8,280,209.21	0.00	0.00	0.00	0.00	-8,280,209.21
78	ADVERTISING PRACTIONERS OF NIGERIA	0.00	-2,896,943.75	0.00	0.00	0.00	0.00	-2,896,943.75
79	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	-44,790,984.58	0.00	0.00	0.00	0.00	-44,790,984.58
80	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	-70,186,442.10	0.00	0.00	0.00	0.00	-70,186,442.10
81	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	-44,202,237.62	0.00	0.00	0.00	0.00	-44,202,237.62
82	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	-35,297,957.28	0.00	0.00	0.00	0.00	-35,297,957.28
83	NATIONAL TROUPE OF NIGERIA	0.00	-4,202,260.00	0.00	0.00	0.00	0.00	-4,202,260.00
84	NATIONAL THEATRE	0.00	12,543,986.46	0.00	0.00	0.00	0.00	12,543,986.46
85	NATIONAL GALLERY OF ART	0.00	-76,492,517.39	0.00	0.00	0.00	0.00	-76,492,517.39
86	NATIONAL WAR MUSEUM - UMUAHIA	0.00	-1,194,818.00	0.00	0.00	0.00	0.00	-1,194,818.00
87	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	-6,360,780.70	0.00	0.00	0.00	0.00	-6,360,780.70
88	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	-1,837,000.00	0.00	0.00	0.00	0.00	-1,837,000.00
89	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	-814,300.00	0.00	0.00	0.00	0.00	-814,300.00
90	NATIONAL ORIENTATION AGENCY	0.00	-1,241,200,456.46	0.00	0.00	0.00	0.00	-1,241,200,456.46

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		N	N	N	N	N	N	N
	ADMINISTRATIVE SECTOR							
91	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	101,624,359.07	0.00	0.00	0.00	0.00	101,624,359.07
92	NIGERIAN PRISON SERVICE	0.00	-804,839,774.51	0.00	0.00	0.00	0.00	-804,839,774.51
93	NIGERIA IMMIGRATION SERVICE	0.00	-1,405,191,180.87	0.00	0.00	0.00	0.00	-1,405,191,180.87
94	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	-2,812,022,996.81	0.00	0.00	0.00	0.00	-2,812,022,996.81
95	FEDERAL FIRE SERVICE	0.00	-729,549,495.56	0.00	0.00	0.00	0.00	-729,549,495.56
96	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	727,630,835.41	0.00	0.00	0.00	0.00	727,630,835.41
97	POLICE FORMATION & COMMAND HQTRS	0.00	-5,503,476,392.45	0.00	0.00	0.00	0.00	-5,503,476,392.45
98	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	-62,057,461.42	0.00	0.00	0.00	0.00	-62,057,461.42
99	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	33,347,614.49	0.00	0.00	0.00	0.00	33,347,614.49
100	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	-1,076,868.75	0.00	0.00	0.00	0.00	-1,076,868.75
101	FEDERAL TRAINING CENTRE,ENUGU	0.00	541,571.42	0.00	0.00	0.00	0.00	541,571.42
102	FEDERAL TRAINING CENTRE,ILORIN	0.00	-225,654.85	0.00	0.00	0.00	0.00	-225,654.85
103	FEDERAL TRAINING CENTRE,KADUNA	0.00	-90,261.88	0.00	0.00	0.00	0.00	-90,261.88
104	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	-90,261.90	0.00	0.00	0.00	0.00	-90,261.90
105	FEDERAL TRAINING CENTRE,CALABAR	0.00	-348,520.73	0.00	0.00	0.00	0.00	-348,520.73
106	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	42,277,937.43	0.00	0.00	0.00	0.00	42,277,937.43
107	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	-34,023,630.80	0.00	0.00	0.00	0.00	-34,023,630.80
108	AUDITOR GENERAL FOR THE FEDERATION	0.00	-46,577,029.98	0.00	0.00	0.00	0.00	-46,577,029.98
109	PUBLIC COMPLAINTS COMMISSION	0.00	-33,560,796.55	0.00	0.00	0.00	0.00	-33,560,796.55
110	FEDERAL CIVIL SERVICE COMMISSION	0.00	699,697.64	0.00	0.00	0.00	0.00	699,697.64
111	INDEPENDENT NATIONAL ELECTORAL COMMISSION		-338,372,738.71	0.00	0.00	0.00	0.00	-338,372,738.71
112	FEDERAL CHARACTER COMMISSION	0.00	-530,993,651.48	0.00	0.00	0.00	0.00	-530,993,651.48
113	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	-989,223,884.75	0.00	0.00	0.00	0.00	-989,223,884.75
114	NIGERIA COMMUNICATION SATELLITE	0.00	-17,451,798.77	0.00	0.00	0.00	0.00	-17,451,798.77
115	NATIONAL SECURITY ADVISER	0.00	-25,620,000.00	0.00	0.00	0.00	0.00	-25,620,000.00
116	DIRECTORATE OF STATE SECURITY SERVICE	0.00	182,197,640.00	0.00	0.00	0.00	0.00	182,197,640.00
117	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	-26,850,000.00	0.00	0.00	0.00	0.00	-26,850,000.00
118	CODE OF CONDUCT TRIBUNAL	0.00	-21,024,659.36	0.00	0.00	0.00	0.00	-21,024,659.36
119	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	-25,144,160.19	0.00	0.00	0.00	0.00	-25,144,160.19
120	POLICE SERVICE COMMISSION HQTRS	0.00	108,482,976.06	0.00	0.00	0.00	0.00	108,482,976.06
121	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	30,024,224,058.89	0.00	0.00	0.00	0.00	30,024,224,058.89
123	NATIONAL COMMISSION FOR REFUGEES	0.00	-254,454,790.03	0.00	0.00	0.00	0.00	-254,454,790.03
124	LAGOS LIAISON OFFICE	0.00	-522,873.01	0.00	0.00	0.00	0.00	-522,873.01
125	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	-22,313,993.57	0.00	0.00	0.00	0.00	-22,313,993.57
126	NATIONAL MERIT AWARD	0.00	-10,901,420.63	0.00	0.00	0.00	0.00	-10,901,420.63
127	FEDERAL ROAD SAFETY COMMISSION	0.00	-456,589,353.88	0.00	0.00	0.00	0.00	-456,589,353.88
128	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	-23,755,454.55	0.00	0.00	0.00	0.00	-23,755,454.55
129	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	315,983,644.35	0.00	0.00	0.00	0.00	315,983,644.35
130	NATIONAL PENSION COMMISSION	0.00	-308,000.00	0.00	0.00	0.00	0.00	-308,000.00
131	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	7,461,547.35	0.00	0.00	0.00	0.00	7,461,547.35
132	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	192,251,885.92	0.00	0.00	0.00	0.00	192,251,885.92
133	NATIONAL LOTTERY TRUST FUND	0.00	577,291,650.00	0.00	0.00	0.00	0.00	577,291,650.00
134	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	957,052.28	0.00	0.00	0.00	0.00	957,052.28
135	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	-1,570,557.35	0.00	0.00	0.00	0.00	-1,570,557.35
136	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	-21,828,075.49	0.00	0.00	0.00	0.00	-21,828,075.49

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		N	N	N	N	N	N	N
	ADMINISTRATIVE SECTOR							
138	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	-132,508,751.43	0.00	0.00	0.00	0.00	-132,508,751.43
	ECONOMIC SECTOR							
139	FEDERAL MINISTRY OF AGRICULTURE	0.00	19,729,858,094.74	0.00	0.00	0.00	0.00	19,729,858,094.74
140	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	-5,162,810.48	0.00	0.00	0.00	0.00	-5,162,810.48
141	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	-641,896,122.11	0.00	0.00	0.00	0.00	-641,896,122.11
142	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION - ILORIN	0.00	94,009,161.88	0.00	0.00	0.00	0.00	94,009,161.88
143	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	-11,281,324.09	0.00	0.00	0.00	0.00	-11,281,324.09
144	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	-389,810,316.13	0.00	0.00	0.00	0.00	-389,810,316.13
146	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	-1,222,434.87	0.00	0.00	0.00	0.00	-1,222,434.87
147	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	-18,000.00	0.00	0.00	0.00	0.00	-18,000.00
148	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	-1,426,815.61	0.00	0.00	0.00	0.00	-1,426,815.61
149	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	-1,533,123.94	0.00	0.00	0.00	0.00	-1,533,123.94
150	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	604,911.77	0.00	0.00	0.00	0.00	604,911.77
151	COCOA RESEARCH INSTITUTE- IBADAN	0.00	8,958,849.11	0.00	0.00	0.00	0.00	8,958,849.11
152	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	-17,263,408.75	0.00	0.00	0.00	0.00	-17,263,408.75
153	RUBBER RESEARCH INSTITUTE- BENIN	0.00	-1,367,215.09	0.00	0.00	0.00	0.00	-1,367,215.09
154	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	-4,625,090.66	0.00	0.00	0.00	0.00	-4,625,090.66
156	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	-1,594,108.43	0.00	0.00	0.00	0.00	-1,594,108.43
157	VETERINARY COUNCIL OF NIGERIA	0.00	1,461,684.64	0.00	0.00	0.00	0.00	1,461,684.64
158	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	-50,349,015.61	0.00	0.00	0.00	0.00	-50,349,015.61
159	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	-6,105,119.76	0.00	0.00	0.00	0.00	-6,105,119.76
160	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION - IBADAN	0.00	-573,605.35	0.00	0.00	0.00	0.00	-573,605.35
161	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	-29,686,889.48	0.00	0.00	0.00	0.00	-29,686,889.48
162	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	-296,723.72	0.00	0.00	0.00	0.00	-296,723.72
163	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	-567,774,842.82	0.00	0.00	0.00	0.00	-567,774,842.82
164	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	-703,779,723.95	0.00	0.00	0.00	0.00	-703,779,723.95
165	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	-38,099,097.82	0.00	0.00	0.00	0.00	-38,099,097.82
167	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY LAGOS	0.00	-818,608,730.15	0.00	0.00	0.00	0.00	-818,608,730.15
168	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	-3,028,500.72	0.00	0.00	0.00	0.00	-3,028,500.72
169	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	-4,154,479.54	0.00	0.00	0.00	0.00	-4,154,479.54
171	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	-17,649,470.18	0.00	0.00	0.00	0.00	-17,649,470.18
172	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	-3,424,480.55	0.00	0.00	0.00	0.00	-3,424,480.55
173	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	-41,267,626.44	0.00	0.00	0.00	0.00	-41,267,626.44
174	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	-37,951,080.80	0.00	0.00	0.00	0.00	-37,951,080.80
175	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	332,637,756.56	0.00	0.00	0.00	0.00	332,637,756.56
176	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	41,671,973.86	0.00	0.00	0.00	0.00	41,671,973.86
177	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	-1,549,241,322.06	0.00	0.00	0.00	0.00	-1,549,241,322.06
178	NATIONAL AGRICULTURE SEEDS COUNCIL	14,244,085.43	1,626,077.00	0.00	0.00	0.00	0.00	15,870,162.43
179	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	-6,770,797.02	0.00	0.00	0.00	0.00	-6,770,797.02
180	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	-1,280,119.49	0.00	0.00	0.00	0.00	-1,280,119.49
181	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	-688,585.27	0.00	0.00	0.00	0.00	-688,585.27
182	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	8,561,425.04	-2,202,709.09	0.00	0.00	0.00	0.00	6,358,715.95
183	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	-10,790,091.13	0.00	0.00	0.00	0.00	-10,790,091.13
184	DEBT MANAGEMENT OFFICE	0.00	-14,796,784.54	0.00	0.00	0.00	0.00	-14,796,784.54

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR							
185	INVESTMENT AND SECURITIES TRIBUNAL	0.00	-154,029,379.54	0.00	0.00	0.00	0.00	-154,029,379.54
186	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	-1,501,578.54	0.00	0.00	0.00	0.00	-1,501,578.54
187	FPO OWERRI	0.00	20,815.80	0.00	0.00	0.00	0.00	20,815.80
188	FEDERAL INLAND REVENUE SERVICES	0.00	-26,659,483,780.22	6,866,156,000.00	0.00	0.00	4,000,000,000.00	-15,793,327,780.22
189	NIGERIA CUSTOMS SERVIVES	0.00	-10,218,279.12	0.00	0.00	0.00	0.00	-10,218,279.12
190	CONSOLIDATED REVENUE FUND	0.00	-23,396,734,804,624.80	0.00	0.00	0.00	0.00	################
191	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	8,440,782,160.70	0.00	0.00	0.00	0.00	0.00	8,440,782,160.70
192	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	-73,461,424.65	0.00	0.00	0.00	0.00	-73,461,424.65
193	STANDARD ORGANIZATION OF NIGERIA	1,440,768,164.29	493,582,567.35	0.00	0.00	0.00	0.00	1,934,350,731.64
194	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	-142,289,278.15	0.00	0.00	0.00	0.00	-142,289,278.15
195	INDUSTRIAL TRAINING FUND	0.00	-49,720,693.75	0.00	0.00	0.00	0.00	-49,720,693.75
196	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	-6,346,969.33	0.00	0.00	0.00	0.00	-6,346,969.33
197	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	105,427,361.82	0.00	0.00	0.00	0.00	105,427,361.82
198	CONSUMER PROTECTION COUNCIL	0.00	-87,570,668.20	0.00	0.00	0.00	0.00	-87,570,668.20
199	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-23,110,350.00	117,477,311.50	0.00	0.00	0.00	0.00	94,366,961.50
201	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	-2,875,000.00	0.00	0.00	0.00	0.00	-2,875,000.00
202	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	-131,897,468.94	0.00	0.00	0.00	0.00	-131,897,468.94
203	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	901,495.53	0.00	0.00	0.00	0.00	901,495.53
204	SMEDAN - H/QTRS	0.00	6,056,241,580.04	0.00	0.00	0.00	0.00	6,056,241,580.04
205	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	-8,706,733.10	0.00	0.00	0.00	0.00	-8,706,733.10
206	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	-1,930,635,386.95	0.00	0.00	0.00	0.00	-1,930,635,386.95
207	INDUSTRIAL ARBITRATION PANEL	0.00	-19,033,107.36	0.00	0.00	0.00	0.00	-19,033,107.36
208	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	-11,234,726.19	0.00	0.00	0.00	0.00	-11,234,726.19
209	NATIONAL PRODUCTIVITY CENTRE	0.00	8,949,240.46	0.00	0.00	0.00	0.00	8,949,240.46
210	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	2,099,885,846.40	0.00	0.00	0.00	0.00	2,099,885,846.40
211	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	-37,006,034.86	0.00	0.00	0.00	0.00	-37,006,034.86
212	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	-54,714,733.78	0.00	0.00	0.00	0.00	-54,714,733.78
213	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	-25,396,531.05	0.00	0.00	0.00	0.00	-25,396,531.05
214	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	-3,444,954.00	0.00	0.00	0.00	0.00	-3,444,954.00
215	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	-83,533,122.20	0.00	0.00	0.00	0.00	-83,533,122.20
216	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	-9,795,647.76	0.00	0.00	0.00	0.00	-9,795,647.76
217	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	0.00	-0.01	0.00	0.00	0.00	0.00	-0.01
218	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE.	0.00	-0.01	0.00	0.00	0.00	0.00	-0.01
219	COOPERATIVE INFORMATION NETWORK	0.00	-2,000,000.00	0.00	0.00	0.00	0.00	-2,000,000.00
220	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	-16,463,897.29	0.00	0.00	0.00	0.00	-16,463,897.29
221	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	1,190,535.91	0.00	0.00	0.00	0.00	1,190,535.91
222	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	-4,254,224.36	0.00	0.00	0.00	0.00	-4,254,224.36
223	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	86,806,209.80	0.00	0.00	0.00	0.00	86,806,209.80
224	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	-1,448,800.00	0.00	0.00	0.00	0.00	-1,448,800.00
225	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	-4,360,959.74	0.00	0.00	0.00	0.00	-4,360,959.74
226	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	-1,774,984.00	0.00	0.00	0.00	0.00	-1,774,984.00
227	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	-1,639,415.04	0.00	0.00	0.00	0.00	-1,639,415.04
228	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	486,896,846.10	0.00	0.00	0.00	0.00	486,896,846.10
229	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	8,176,789.31	0.00	0.00	0.00	0.00	8,176,789.31
230	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	4,138,974.66	0.00	0.00	0.00	0.00	4,138,974.66

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RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR							
231	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	-226,000.00	0.00	0.00	0.00	0.00	-226,000.00
232	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	624,198.87	0.00	0.00	0.00	0.00	624,198.87
233	BIORESOURCES DEVELOPMENT CENTE, BOSORO, BAUCHI STATE	0.00	-221,550.00	0.00	0.00	0.00	0.00	-221,550.00
234	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	88,000.00	0.00	0.00	0.00	0.00	88,000.00
235	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	-20,358,013.12	0.00	0.00	0.00	0.00	-20,358,013.12
236	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	-0.02	0.00	0.00	0.00	0.00	-0.02
237	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	11,318.26	0.00	0.00	0.00	0.00	11,318.26
238	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	-868,688.00	0.00	0.00	0.00	0.00	-868,688.00
239	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	-811,361.80	0.00	0.00	0.00	0.00	-811,361.80
241	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	-1,423,188.40	0.00	0.00	0.00	0.00	-1,423,188.40
242	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	24,819,838.00	0.00	0.00	0.00	0.00	24,819,838.00
243	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	-1,154,209.23	0.00	0.00	0.00	0.00	-1,154,209.23
244	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	-597,126.67	0.00	0.00	0.00	0.00	-597,126.67
245	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	-525,296.37	0.00	0.00	0.00	0.00	-525,296.37
246	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	-954,566.67	0.00	0.00	0.00	0.00	-954,566.67
247	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	-806,635.83	0.00	0.00	0.00	0.00	-806,635.83
248	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	-924,437.32	0.00	0.00	0.00	0.00	-924,437.32
249	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	-707,669.66	0.00	0.00	0.00	0.00	-707,669.66
250	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	-340,082.80	0.00	0.00	0.00	0.00	-340,082.80
251	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	-487,185.00	0.00	0.00	0.00	0.00	-487,185.00
252	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	-847,200.40	0.00	0.00	0.00	0.00	-847,200.40
253	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	-660,534.28	0.00	0.00	0.00	0.00	-660,534.28
254	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	-776,645.00	0.00	0.00	0.00	0.00	-776,645.00
255	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	-756,376.18	0.00	0.00	0.00	0.00	-756,376.18
256	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	-1,068,123.39	0.00	0.00	0.00	0.00	-1,068,123.39
257	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	-441,308.35	0.00	0.00	0.00	0.00	-441,308.35
258	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	-853,978.51	0.00	0.00	0.00	0.00	-853,978.51
259	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	-563,955.43	0.00	0.00	0.00	0.00	-563,955.43
260	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	-8,039,322.12	0.00	0.00	0.00	0.00	-8,039,322.12
261	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	-22,765,453.36	0.00	0.00	0.00	0.00	-22,765,453.36
262	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	-1,926,609.78	0.00	0.00	0.00	0.00	-1,926,609.78
263	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	-40,294.50	0.00	0.00	0.00	0.00	-40,294.50
264	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	-12,214,604.23	0.00	0.00	0.00	0.00	-12,214,604.23
265	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	-85,298,967.74	0.00	0.00	0.00	0.00	-85,298,967.74
266	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	-61,974,862.13	0.00	0.00	0.00	0.00	-61,974,862.13
267	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	-19,216,579.62	0.00	0.00	0.00	0.00	-19,216,579.62
268	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	-5,162,171.07	0.00	0.00	0.00	0.00	-5,162,171.07
269	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	-813,975.00	0.00	0.00	0.00	0.00	-813,975.00
270	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	436,859,015.40	0.00	0.00	0.00	0.00	436,859,015.40
271	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	1,745,140,301.94	0.00	0.00	0.00	0.00	1,745,140,301.94
272	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	19,470,300.51	0.00	0.00	0.00	0.00	19,470,300.51
273	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	0.00	-17,600,118.53	0.00	0.00	0.00	0.00	-17,600,118.53
274	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	-241,914,884.66	0.00	0.00	0.00	0.00	-241,914,884.66
275	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	-50,906,168.70	0.00	0.00	0.00	0.00	-50,906,168.70
276	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	-0.01	0.00	0.00	0.00	0.00	-0.01

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR							
278	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	0.00	-0.01	0.00	0.00	0.00	0.00	-0.01
279	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	-52,202,325.41	0.00	0.00	0.00	0.00	-52,202,325.41
280	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	-27,069,412.58	0.00	0.00	0.00	0.00	-27,069,412.58
281	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	-22,170,154.46	0.00	0.00	0.00	0.00	-22,170,154.46
282	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	-27,088,483.39	0.00	0.00	0.00	0.00	-27,088,483.39
283	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	-2,599,023.78	0.00	0.00	0.00	0.00	-2,599,023.78
284	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	-97,750.80	0.00	0.00	0.00	0.00	-97,750.80
285	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	-18,027,223.53	0.00	0.00	0.00	0.00	-18,027,223.53
286	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	-30,419,978.89	0.00	0.00	0.00	0.00	-30,419,978.89
287	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	-28,828,923.14	0.00	0.00	0.00	0.00	-28,828,923.14
288	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	-23,845,314.25	0.00	0.00	0.00	0.00	-23,845,314.25
289	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	-33,536,604.89	0.00	0.00	0.00	0.00	-33,536,604.89
290	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	-2,014,718.65	0.00	0.00	0.00	0.00	-2,014,718.65
291	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	-1,684,589.00	0.00	0.00	0.00	0.00	-1,684,589.00
292	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	-1,215,206.09	0.00	0.00	0.00	0.00	-1,215,206.09
293	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	-787,978,924.51	0.00	0.00	0.00	0.00	-787,978,924.51
294	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	-132,020,956.77	0.00	0.00	0.00	0.00	-132,020,956.77
295	SOKOTO ENERGY RESEARCH	0.00	-5,537,979.65	0.00	0.00	0.00	0.00	-5,537,979.65
296	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	-8,999,068.56	0.00	0.00	0.00	0.00	-8,999,068.56
297	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS	0.00	-5,083,847.56	0.00	0.00	0.00	0.00	-5,083,847.56
298	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	-15,690,761.98	0.00	0.00	0.00	0.00	-15,690,761.98
299	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT, UNIVERSITY OF BENIN	0.00	-11,270,526.17	0.00	0.00	0.00	0.00	-11,270,526.17
300	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	-1,931,000.40	0.00	0.00	0.00	0.00	-1,931,000.40
301	ENERGY COMMISSION OF NIGERIA	0.00	-1,318,409,831.50	0.00	0.00	0.00	0.00	-1,318,409,831.50
302	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA	0.00	3,421,066.26	0.00	0.00	0.00	0.00	3,421,066.26
303	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	-913,639.84	0.00	0.00	0.00	0.00	-913,639.84
304	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	-1,176,196.14	0.00	0.00	0.00	0.00	-1,176,196.14
305	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	2,173,960,568.23	0.00	0.00	0.00	0.00	2,173,960,568.23
306	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	1,226,951,904.75	0.00	0.00	0.00	0.00	1,226,951,904.75
307	NIGERIAN RAILWAY CORPORATION	0.00	382,866,768.19	0.00	0.00	0.00	0.00	382,866,768.19
308	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	1,495,866,694.55	0.00	0.00	0.00	0.00	1,495,866,694.55
309	MARITIME ACADEMY, ORON	0.00	1,144,062,206.41	0.00	0.00	0.00	0.00	1,144,062,206.41
310	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	-63,416,769.56	0.00	0.00	0.00	0.00	-63,416,769.56
311	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0.00	64,767,879.10	0.00	0.00	0.00	0.00	64,767,879.10
312	NIGERIAN METEOROLOGICAL AGENCY	0.00	1,450,009,211.75	0.00	0.00	0.00	0.00	1,450,009,211.75
313	ACCIDENT INVESTIGATION BUREAU	0.00	56,580,576.99	0.00	0.00	0.00	0.00	56,580,576.99
314	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	-77,499,999.69	0.00	0.00	0.00	0.00	-77,499,999.69
315	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	70,014,477,399.59	0.00	0.00	0.00	0.00	70,014,477,399.59
316	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	1,516,167,215.80	0.00	0.00	0.00	0.00	1,516,167,215.80
317	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	1,980,984,546.46	0.00	0.00	0.00	3,769,699,000.00	5,750,683,546.46
318	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	7,426,342.89	0.00	0.00	0.00	0.00	7,426,342.89
320	NATIONAL POWER TRAINING INSTITUTE	0.00	-77,823,639.85	0.00	0.00	0.00	0.00	-77,823,639.85
321	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	1,723,539,815.17	0.00	0.00	0.00	0.00	1,723,539,815.17
322	TRANSMISSION COMPANY OF NIGERIA	0.00	56,146,042,118.21	0.00	0.00	0.00	0.00	56,146,042,118.21
323	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	-215,198,408.67	0.00	0.00	0.00	0.00	-215,198,408.67

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR							
324	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	-172,504,484.07	0.00	0.00	0.00	0.00	-172,504,484.07
325	FEDERAL SCHOOL OF SURVEY, OYO	0.00	3,788,949.18	0.00	0.00	0.00	0.00	3,788,949.18
326	FEDERAL ROAD MAINTENANCE AGENCY	0.00	336,446,395.87	0.00	0.00	0.00	0.00	336,446,395.87
327	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	53,608,280.00	0.00	0.00	0.00	0.00	53,608,280.00
328	SURVEY COUNCIL OF NIGERIA	0.00	-16,462,386.00	0.00	0.00	0.00	0.00	-16,462,386.00
329	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	-4,330,142.47	0.00	0.00	0.00	0.00	-4,330,142.47
330	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	-179,463,911.74	0.00	0.00	0.00	0.00	-179,463,911.74
331	DEPARTMENT OF PETROLEUM RESOURCES	0.00	3,759,195,041.54	0.00	0.00	0.00	0.00	3,759,195,041.54
332	PETROLEUM TRAINING INSTITUTE	0.00	-22,254,694.38	0.00	0.00	0.00	0.00	-22,254,694.38
333	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	-22,474,432.80	0.00	0.00	0.00	0.00	-22,474,432.80
334	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	2,630,806,680.64	0.00	0.00	0.00	0.00	2,630,806,680.64
335	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	-119,364,581.75	0.00	0.00	0.00	0.00	-119,364,581.75
336	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	9,537,150,546.54	0.00	0.00	0.00	0.00	9,537,150,546.54
337	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	22,817,729.50	0.00	0.00	0.00	0.00	22,817,729.50
338	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	181,235,676.23	0.00	0.00	0.00	0.00	181,235,676.23
339	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	-174,071,775.90	0.00	0.00	0.00	0.00	-174,071,775.90
340	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	-46,830,356.52	0.00	0.00	0.00	0.00	-46,830,356.52
343	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	-8,342,709.35	0.00	0.00	0.00	0.00	-8,342,709.35
344	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	-2,153,454.64	0.00	0.00	0.00	0.00	-2,153,454.64
345	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	-45,155,172.91	0.00	0.00	0.00	0.00	-45,155,172.91
346	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	-55,949,927.17	0.00	0.00	0.00	0.00	-55,949,927.17
347	AJAOKUTA STEEL COMPANY LIMITED	0.00	-40,270,398.03	0.00	0.00	0.00	0.00	-40,270,398.03
348	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	-17,842,806.41	0.00	41,685,798.00	0.00	0.00	23,842,991.59
349	BUDGET AND NATIONAL PLANNING	0.00	1,717,477,430.78	0.00	0.00	0.00	0.00	1,717,477,430.78
350	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	-208,150.30	0.00	0.00	0.00	0.00	-208,150.30
351	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	7,552,095.42	0.00	0.00	0.00	0.00	7,552,095.42
352	NATIONAL BUREAU OF STATISTICS	0.00	-366,284,281.85	0.00	0.00	0.00	0.00	-366,284,281.85
353	BUDGET OFFICE OF THE FEDERATION	0.00	-58,833,005.17	0.00	0.00	0.00	0.00	-58,833,005.17
354	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	-69,325,213.16	0.00	0.00	0.00	0.00	-69,325,213.16
355	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	-64,161,475.01	0.00	0.00	0.00	0.00	-64,161,475.01
356	FISCAL RESPONSIBILITY COMMISSION	0.00	-27,031,440.57	0.00	0.00	0.00	0.00	-27,031,440.57
357	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	22,915,614,382.40	0.00	0.00	0.00	0.00	22,915,614,382.40
358	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-85,287,249.31	0.00	0.00	0.00	0.00	-85,287,249.31
359	ANAMBRA/ IMO RBDA	0.00	-17,706,649.62	0.00	0.00	0.00	0.00	-17,706,649.62
360	BENIN/ OWENA RBDA	0.00	531,099,597.14	0.00	0.00	0.00	0.00	531,099,597.14
361	CHAD BASIN RBDA	0.00	-17,265,673.64	0.00	0.00	0.00	0.00	-17,265,673.64
362	CROSS RIVER RBDA	0.00	-1,418,324,370.86	0.00	0.00	0.00	0.00	-1,418,324,370.86
363	HADEJIA JAMAÃ•ARE RBDA	0.00	368,096,498.07	0.00	0.00	0.00	0.00	368,096,498.07
364	LOWER BENUE RBDA	0.00	769,669,320.42	0.00	0.00	0.00	0.00	769,669,320.42
365	LOWER NIGER RBDA	0.00	211,181,868.27	0.00	0.00	0.00	0.00	211,181,868.27
366	NIGER DELTA RBDA	0.00	550,702,258.51	0.00	0.00	0.00	0.00	550,702,258.51
367	OGUN/ OSUN RBDA	0.00	-243,371,463.32	0.00	0.00	0.00	0.00	-243,371,463.32
368	SOKOTO RIMA RBDA	0.00	-280,119,853.75	0.00	0.00	0.00	0.00	-280,119,853.75
369	UPPER BENUE RBDA	0.00	-35,044,111.07	0.00	0.00	0.00	0.00	-35,044,111.07
370	UPPER NIGER RBDA	0.00	757,223,491.08	0.00	0.00	0.00	0.00	757,223,491.08

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	ECONOMIC SECTOR							
371	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0.00	-447,760,192.41	0.00	0.00	0.00	0.00	-447,760,192.41
373	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	-32,646,128.03	0.00	0.00	0.00	0.00	-32,646,128.03
374	GURARA WATER MANAGEMENT AUTHORITY	0.00	-44,008,856.27	0.00	0.00	0.00	0.00	-44,008,856.27
	LAW & JUSTICE SECTOR							
375	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	-711,518,370.73	0.00	0.00	0.00	0.00	-711,518,370.73
376	SUPREME COURT OF NIGERIA	164,099,768.00	-1,543,651,626.31	0.00	0.00	0.00	0.00	-1,379,551,858.31
377	COURT OF APPEAL	0.00	233,783,351.08	0.00	0.00	0.00	0.00	233,783,351.08
378	FEDERAL HIGH COURT-LAGOS	0.00	531,553,500.40	0.00	0.00	0.00	15,947,831.25	547,501,331.65
379	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	28,136,320,600.38	0.00	0.00	0.00	46,742,925.00	28,183,063,525.38
380	SHARIA COURT OF APPEAL-ABUJA	0.00	-99,323,052.48	0.00	0.00	0.00	0.00	-99,323,052.48
381	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	8,761,456,241.46	0.00	0.00	0.00	64,894,559.80	8,826,350,801.26
382	NATIONAL INDUSTRIAL COURT	0.00	-900,550,130.49	0.00	0.00	0.00	0.00	-900,550,130.49
383	NATIONAL JUDICIAL INSTITUTE-ABUJA	4,724,661,853.69	6,599,206,595.30	0.00	0.00	0.00	0.00	11,323,868,448.99
384	JUDICIARY SERVICE COMMITTEE FCT ABUJA	0.00	58,529,763.41	0.00	0.00	0.00	0.00	58,529,763.41
385	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	190,717,397.16	4,418,812,061.98	0.00	0.00	0.00	4,609,529,459.14
386	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	-921,999,679.25	0.00	0.00	0.00	0.00	-921,999,679.25
387	NIGERIAN LAW REFORM COMMISSION	0.00	-39,487,632.84	0.00	0.00	0.00	0.00	-39,487,632.84
388	LEGAL AID COUNCIL	0.00	-3,172,231.88	0.00	0.00	0.00	0.00	-3,172,231.88
389	COUNCIL OF LEGAL EDUCATION	0.00	3,007,013,614.05	0.00	0.00	0.00	0.00	3,007,013,614.05
390	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	68,514,531.04	0.00	0.00	0.00	0.00	68,514,531.04
391	NATIONAL HUMAN RIGHTS COMMISSION	0.00	665,982,470.67	0.00	0.00	0.00	0.00	665,982,470.67
392	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	-2,968,010.76	0.00	0.00	0.00	0.00	-2,968,010.76
393	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	-8,838,076.08	0.00	0.00	0.00	0.00	-8,838,076.08
394	NIGERIAN COPYRIGHT COMMISSION	0.00	-243,300.00	0.00	0.00	0.00	0.00	-243,300.00
395	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	851,137,837.07	0.00	0.00	0.00	0.00	851,137,837.07
396	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	-57,903,304.53	0.00	0.00	0.00	0.00	-57,903,304.53
397	CODE OF CONDUCT BUREAU	0.00	-78,049,987.67	0.00	0.00	0.00	0.00	-78,049,987.67
	REGIONAL SECTOR							
398	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	-836,345,684.18	0.00	0.00	0.00	0.00	-836,345,684.18
399	FEDERAL MINISTRY OF NIGER DELTA HQTRS	256,665,678.79	-85,784,489.01	0.00	0.00	0.00	0.00	170,881,189.78
	SOCIAL SECTOR							
400	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	65,832,044.76	0.00	0.00	0.00	0.00	65,832,044.76
401	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	-376,495,145.31	0.00	0.00	0.00	0.00	-376,495,145.31
402	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	-951,248,672.74	0.00	0.00	0.00	0.00	-951,248,672.74
403	NIGERIA FOOTBALL FEDERATION	0.00	477,961,975.92	0.00	0.00	0.00	0.00	477,961,975.92
404	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	-22,809,380.86	0.00	0.00	0.00	0.00	-22,809,380.86
405	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	-470,332,159.55	0.00	0.00	0.00	0.00	-470,332,159.55
406	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	1,696,100.57	0.00	0.00	0.00	0.00	1,696,100.57
407	NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	-109,601,206.82	0.00	0.00	0.00	0.00	-109,601,206.82
408	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	-728,868,497.26	0.00	0.00	0.00	0.00	-728,868,497.26
409	TERTIARY EDUCATION TRUST FUND	0.00	4,402,302,674.99	0.00	0.00	0.00	161,218,729,082.40	165,621,031,757.39
410	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	-1,603,094,604.73	0.00	0.00	0.00	0.00	-1,603,094,604.73

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR							
411	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	-791,754.89	0.00	0.00	0.00	0.00	-791,754.89
412	JOINT ADMISSIONS MATRICULATION BOARD	0.00	-1,131,761.65	0.00	0.00	0.00	0.00	-1,131,761.65
413	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	-2,357,597.90	0.00	0.00	0.00	0.00	-2,357,597.90
414	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	-1,910,165.71	0.00	0.00	0.00	0.00	-1,910,165.71
415	NATIONAL LIBRARY OF NIGERIA	0.00	-27,670,001.98	0.00	0.00	0.00	0.00	-27,670,001.98
416	NATIONAL EXAMINATIONS COUNCIL	0.00	-3,057,758,015.90	0.00	0.00	0.00	0.00	-3,057,758,015.90
417	MASS LITERACY COUNCIL	0.00	-144,044,538.78	0.00	0.00	0.00	0.00	-144,044,538.78
418	NOMADIC EDUCATION COMMISSION	0.00	237,749,666.73	0.00	0.00	0.00	0.00	237,749,666.73
419	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	-16,741,091.82	0.00	0.00	0.00	0.00	-16,741,091.82
420	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	47,020,493.70	0.00	0.00	0.00	0.00	47,020,493.70
421	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	-1,061,088,158.80	0.00	0.00	0.00	0.00	-1,061,088,158.80
422	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	-34,422,829.09	0.00	0.00	0.00	0.00	-34,422,829.09
423	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	-1,116,306,147.97	0.00	0.00	0.00	0.00	-1,116,306,147.97
424	NATIONAL TEACHERS INSTITUTE	0.00	466,586,047.80	0.00	0.00	0.00	0.00	466,586,047.80
425	FEDERAL POLYTECHNIC ADO EKITI	0.00	205,225,903.03	0.00	0.00	0.00	0.00	205,225,903.03
426	FEDERAL POLYTECHNIC BAUCHI	0.00	568,380,936.73	0.00	0.00	0.00	0.00	568,380,936.73
427	FEDERAL POLYTECHNIC BIDA	0.00	-2,476,621,738.37	0.00	0.00	0.00	0.00	-2,476,621,738.37
428	FEDERAL POLYTECHNIC IDAH	0.00	1,473,864,810.33	0.00	0.00	0.00	0.00	1,473,864,810.33
429	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	-11,490,214.55	0.00	0.00	0.00	0.00	-11,490,214.55
430	FEDERAL POLYTECHNIC MUBI	0.00	117,933,489.42	0.00	0.00	0.00	0.00	117,933,489.42
431	FEDERAL POLYTECHNIC NASARAWA	0.00	21,132,118.65	0.00	0.00	0.00	0.00	21,132,118.65
432	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	-1,795,049,360.41	0.00	0.00	0.00	0.00	-1,795,049,360.41
433	FEDERAL POLYTECHNIC KADUNA	0.00	76,582,488.37	0.00	0.00	0.00	0.00	76,582,488.37
434	FEDERAL POLYTECHNIC OFFA	0.00	-2,374,095,725.73	0.00	0.00	0.00	0.00	-2,374,095,725.73
435	FEDERAL POLYTECHNIC EDE	0.00	265,739,973.67	0.00	0.00	0.00	0.00	265,739,973.67
436	FEDERAL POLYTECHNIC AUCHI	332,291,601.25	270,540,201.00	0.00	0.00	0.00	0.00	602,831,802.25
437	FEDERAL POLYTECHNIC NEKEDE	0.00	-50,980,689.12	0.00	0.00	0.00	0.00	-50,980,689.12
438	FEDERAL POLYTECHNIC OKO	0.00	-488,218,154.31	0.00	0.00	0.00	0.00	-488,218,154.31
439	FEDERAL POLYTECHNIC DAMATURU	0.00	-1,325,889,222.10	0.00	0.00	0.00	0.00	-1,325,889,222.10
440	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	-928,417.35	0.00	0.00	0.00	0.00	-928,417.35
441	FEDERAL POLYTECHNIC GWANDU	0.00	-275,000.00	0.00	0.00	0.00	0.00	-275,000.00
442	FEDERAL POLYTECHNIC ILARO	0.00	-118,871,616.68	0.00	0.00	0.00	0.00	-118,871,616.68
443	YABA COLLEGE OF TECHNOLOGY	0.00	84,200,519.45	0.00	0.00	0.00	0.00	84,200,519.45
444	FEDERAL POLYTECHNIC BALI	0.00	-1,339,236,388.35	0.00	0.00	0.00	0.00	-1,339,236,388.35
445	FEDERAL POLYTECHNIC EKOWE	0.00	13,570,154.24	0.00	0.00	0.00	0.00	13,570,154.24
446	FEDERAL POLYTECHNIC BONNY	0.00	-10,450,115.99	0.00	0.00	0.00	0.00	-10,450,115.99
447	FEDERAL POLYTECHNIC UKANA	0.00	-126,389,405.11	0.00	0.00	0.00	0.00	-126,389,405.11
448	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	-8,652,015.23	0.00	0.00	0.00	0.00	-8,652,015.23
449	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	19,469,420.51	-148,251,379.98	0.00	0.00	0.00	0.00	-128,781,959.47
450	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	-4,425,051,636.09	0.00	0.00	0.00	0.00	-4,425,051,636.09
451	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	-3,010,084,378.74	0.00	0.00	0.00	0.00	-3,010,084,378.74
452	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	-804,968.49	0.00	0.00	0.00	0.00	-804,968.49
453	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	-2,162,203,778.98	0.00	0.00	0.00	0.00	-2,162,203,778.98
454	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	2,481,694,246.62	0.00	0.00	0.00	0.00	2,481,694,246.62
455	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	-20,655,737.87	0.00	0.00	0.00	0.00	-20,655,737.87

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR							
456	FEDERAL COLLEGE OF EDUCATION KANO	0.00	266,636,405.28	0.00	0.00	0.00	0.00	266,636,405.28
457	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	-99,158,899.63	0.00	0.00	0.00	0.00	-99,158,899.63
458	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	-61,565,044.10	0.00	0.00	0.00	0.00	-61,565,044.10
459	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	-64,051,364.45	0.00	0.00	0.00	0.00	-64,051,364.45
460	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	-8,452,352,150.05	0.00	0.00	0.00	0.00	-8,452,352,150.05
461	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	-5,485,226,850.22	0.00	0.00	0.00	0.00	-5,485,226,850.22
462	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	3,038,480,221.11	0.00	0.00	0.00	0.00	3,038,480,221.11
463	FEDERAL COLLEGE OF EDUCATION OYO	0.00	2,041,779,068.20	0.00	0.00	0.00	0.00	2,041,779,068.20
464	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	67,826,092.03	0.00	0.00	0.00	0.00	67,826,092.03
465	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	143,392,727.74	0.00	0.00	0.00	0.00	143,392,727.74
466	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	-1,705,408,869.79	0.00	0.00	0.00	0.00	-1,705,408,869.79
467	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	-1,617,461.31	0.00	0.00	0.00	0.00	-1,617,461.31
468	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	-182,573,782.80	0.00	0.00	0.00	0.00	-182,573,782.80
469	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	11,816.12	-9,386,485.01	0.00	0.00	0.00	0.00	-9,374,668.89
470	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	23,632.24	153,603,504.80	0.00	0.00	0.00	0.00	153,627,137.04
471	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	4,890,107,656.37	0.00	0.00	0.00	0.00	4,890,107,656.37
472	UNIVERSITY OF IBADAN	0.00	555,157,343.12	0.00	0.00	0.00	0.00	555,157,343.12
473	UNIVERSITY OF LAGOS	0.00	-3,463,776,866.33	0.00	0.00	0.00	0.00	-3,463,776,866.33
474	UNIVERSITY OF NIGERIA, NNSUKA	0.00	687,841,848.51	0.00	0.00	0.00	0.00	687,841,848.51
475	AHMADU BELLO UNIVERSITY, ZARIA	0.00	3,059,787,699.54	0.00	0.00	0.00	0.00	3,059,787,699.54
476	OBAFEMI AWOLOWO UNIVERSITY	2,117,776,257.34	1,163,641,743.44	0.00	0.00	0.00	0.00	3,281,418,000.78
477	UNIVERSITY OF BENIN	0.00	-117,461,409.94	0.00	0.00	0.00	0.00	-117,461,409.94
478	UNIVERSITY OF JOS	0.00	3,770,328,121.66	0.00	0.00	0.00	0.00	3,770,328,121.66
479	UNIVERSITY OF CALABAR	0.00	200,861,555.36	0.00	0.00	0.00	0.00	200,861,555.36
480	UNIVERSITY OF ILORIN	0.00	-3,282,291,040.98	0.00	0.00	0.00	0.00	-3,282,291,040.98
481	UNIVERSITY OF ABUJA	0.00	-6,325,171,514.45	0.00	0.00	0.00	0.00	-6,325,171,514.45
482	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	-4,305,000.00	0.00	0.00	0.00	0.00	-4,305,000.00
483	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	-38,128,397.05	0.00	0.00	0.00	0.00	-38,128,397.05
484	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	235,313,330.26	0.00	0.00	0.00	0.00	235,313,330.26
485	UNIVERSITY OF PORT HARCOURT	0.00	-11,400,919,964.84	0.00	0.00	0.00	0.00	-11,400,919,964.84
486	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	180,143,064.88	0.00	0.00	0.00	0.00	180,143,064.88
487	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	429,741,696.46	0.00	0.00	0.00	0.00	429,741,696.46
488	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	2,234,288,214.35	0.00	0.00	0.00	0.00	2,234,288,214.35
489	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	-187,301,250.40	0.00	0.00	0.00	0.00	-187,301,250.40
490	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	-4,285,216,672.17	0.00	0.00	0.00	0.00	-4,285,216,672.17
491	UNIVERSITY OF UYO	0.00	869,696,090.02	0.00	0.00	0.00	0.00	869,696,090.02
492	UNIVERSITY OF MAIDUGURI	0.00	-2,393,395,389.65	0.00	0.00	0.00	0.00	-2,393,395,389.65
493	NNAMDI AZIKIWE UNIVERSITY, AWKA	5,724,565,807.17	1,710,684,120.11	0.00	0.00	0.00	0.00	7,435,249,927.28
494	BAYERO UNIVERSITY, KANO	0.00	-32,505,737.48	0.00	0.00	0.00	0.00	-32,505,737.48
495	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	641,663,781.02	0.00	0.00	0.00	0.00	641,663,781.02
496	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	1,406,516,719.40	0.00	0.00	0.00	0.00	1,406,516,719.40
497	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	-1,648,820.37	0.00	0.00	0.00	0.00	-1,648,820.37
498	ARABIC LANGUAGE VILLAGE BORNO	0.00	148,376,288.66	0.00	0.00	0.00	0.00	148,376,288.66
499	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	-891,444.72	0.00	0.00	0.00	0.00	-891,444.72
500	FEDERAL UNIVERSITY OYE-EKITI	0.00	351,787,922.41	0.00	0.00	0.00	0.00	351,787,922.41

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR							
501	FEDERAL UNIVERSITY OTUOKE	0.00	-8,556,289.46	0.00	0.00	0.00	0.00	-8,556,289.46
502	FEDERAL UNIVERSITY DUTSE	0.00	-1,080,611,625.17	0.00	0.00	0.00	0.00	-1,080,611,625.17
503	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	100,367,614.16	0.00	0.00	0.00	0.00	100,367,614.16
504	FEDERAL UNIVERSITY LAFIA	0.00	-28,830,608.91	0.00	0.00	0.00	0.00	-28,830,608.91
505	FEDERAL UNIVERSITY DUTSIN-MA	0.00	-1,602,716,305.27	0.00	0.00	0.00	0.00	-1,602,716,305.27
506	FEDERAL UNIVERSITY KASHERE	0.00	450,762,354.87	0.00	0.00	0.00	0.00	450,762,354.87
507	FEDERAL UNIVERSITY LOKOJA	106,601,639.90	-1,840,749.20	0.00	0.00	0.00	0.00	104,760,890.70
508	FEDERAL UNIVERSITY WUKARI	0.00	211,880,386.29	0.00	0.00	0.00	0.00	211,880,386.29
509	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	276,255,620.92	0.00	0.00	0.00	0.00	276,255,620.92
510	FEDERAL UNIVERSITYOF GASHUA	0.00	303,845,937.07	0.00	0.00	0.00	0.00	303,845,937.07
511	FEDERAL UNIVERSITYOF GUSAU	0.00	95,008,443.19	0.00	0.00	0.00	0.00	95,008,443.19
512	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	-2,040,514.09	0.00	0.00	0.00	0.00	-2,040,514.09
513	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	-66,426,040.86	0.00	0.00	0.00	0.00	-66,426,040.86
514	NATIONAL OPEN UNIVERSITY	0.00	3,996,550,766.82	0.00	0.00	0.00	0.00	3,996,550,766.82
515	F.S.C. SOKOTO	0.00	-1,329,134.72	0.00	0.00	0.00	0.00	-1,329,134.72
516	FGC AZARE	0.00	-7,833,625.82	0.00	0.00	0.00	0.00	-7,833,625.82
517	FGC BUNI-YADI	0.00	78,452.05	0.00	0.00	0.00	0.00	78,452.05
518	FGC BIRIN YAURI	0.00	-3,404,497.42	0.00	0.00	0.00	0.00	-3,404,497.42
519	FGC DAURA	0.00	4,128,537.66	0.00	0.00	0.00	0.00	4,128,537.66
520	FGC GANYE	0.00	-4,683,027.76	0.00	0.00	0.00	0.00	-4,683,027.76
521	FGC GARKI	0.00	-3,169,176.99	0.00	0.00	0.00	0.00	-3,169,176.99
522	FGC IJANIKIN	0.00	17,629,842.00	0.00	0.00	0.00	0.00	17,629,842.00
523	FGC IKET NISE	0.00	-7,555,546.96	0.00	0.00	0.00	0.00	-7,555,546.96
524	FGC IKET VANDAKYA	0.00	-6,604,944.93	0.00	0.00	0.00	0.00	-6,604,944.93
525	FGC IKOM	0.00	-7,144,614.74	0.00	0.00	0.00	0.00	-7,144,614.74
526	FGC IKOT EKPENE	0.00	-1,600,940.76	0.00	0.00	0.00	0.00	-1,600,940.76
527	FGC IKURIN	0.00	-36,036,824.93	0.00	0.00	0.00	0.00	-36,036,824.93
528	FGC JOS	0.00	-92,316,319.88	0.00	0.00	0.00	0.00	-92,316,319.88
529	FGC KADUNA	0.00	-97,563,243.66	0.00	0.00	0.00	0.00	-97,563,243.66
530	FGC KANO	0.00	-1,671,977.96	0.00	0.00	0.00	0.00	-1,671,977.96
531	FGC KEFFI	0.00	-1,454,729.88	0.00	0.00	0.00	0.00	-1,454,729.88
532	FGC KIYAWA	0.00	2,390,312.00	0.00	0.00	0.00	0.00	2,390,312.00
533	FGC KWALI	0.00	49,311,757.94	0.00	0.00	0.00	0.00	49,311,757.94
534	FGC MAIDUGURI	0.00	-553,969.63	0.00	0.00	0.00	0.00	-553,969.63
535	FGC MINJIBIR	0.00	83,530,733.48	0.00	0.00	0.00	0.00	83,530,733.48
536	FGC MINNA	0.00	-3,147,500.00	0.00	0.00	0.00	0.00	-3,147,500.00
537	FGC ODIKOLOGUNA	0.00	-2,953,898.20	0.00	0.00	0.00	0.00	-2,953,898.20
538	FGC ODOGBOLU	0.00	-8,518,614.55	0.00	0.00	0.00	0.00	-8,518,614.55
539	FGC OGBOMOSHMO	0.00	-966,885.04	0.00	0.00	0.00	0.00	-966,885.04
540	FGC OGOJA	0.00	-3,273,230.12	0.00	0.00	0.00	0.00	-3,273,230.12
541	FGC OHAFIA	0.00	-1,970,182.93	0.00	0.00	0.00	0.00	-1,970,182.93
542	FGC OKIGWE	0.00	10,429,754.90	0.00	0.00	0.00	0.00	10,429,754.90
543	FGC OKPOSI	0.00	-4,521,239.49	0.00	0.00	0.00	0.00	-4,521,239.49
544	FGC ONITSHA	0.00	6,212,318.70	0.00	0.00	0.00	0.00	6,212,318.70
545	FGC PORT HARCOURT	0.00	218,519.44	0.00	0.00	0.00	0.00	218,519.44

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR							
546	FGC POTISKUM	0.00	2,805,591.97	0.00	0.00	0.00	0.00	2,805,591.97
547	FGC RUBBOCHI	0.00	-4,434,454.88	0.00	0.00	0.00	0.00	-4,434,454.88
548	FGC SOKOTO	0.00	-7,720,826.52	0.00	0.00	0.00	0.00	-7,720,826.52
549	FGC UGWOLAWO	0.00	124,594.73	0.00	0.00	0.00	0.00	124,594.73
550	FGC WARRI	3,954,436.24	-355,000.00	0.00	0.00	0.00	0.00	3,599,436.24
551	FGC ZARIA	0.00	479,937.79	0.00	0.00	0.00	0.00	479,937.79
552	FGC, BILLIRI	0.00	-6,351,147.74	0.00	0.00	0.00	0.00	-6,351,147.74
553	FGC, IDO-ANI	0.00	-16,635,587.25	0.00	0.00	0.00	0.00	-16,635,587.25
554	FGC, IKOLE	0.00	-815,630.31	0.00	0.00	0.00	0.00	-815,630.31
555	FGGC ABAJI	0.00	-3,395,520.75	0.00	0.00	0.00	0.00	-3,395,520.75
556	FGGC ABULOMA	0.00	5,505,861.29	0.00	0.00	0.00	0.00	5,505,861.29
557	FGGC AKURE	0.00	-7,297,802.38	0.00	0.00	0.00	0.00	-7,297,802.38
558	FGGC ANKA	0.00	-1,084,605.01	0.00	0.00	0.00	0.00	-1,084,605.01
559	FGGC BAJOGA	0.00	-27,488,515.86	0.00	0.00	0.00	0.00	-27,488,515.86
560	FGGC BAKORI	0.00	-190,554.45	0.00	0.00	0.00	0.00	-190,554.45
561	FGGC BAUCHI	0.00	29,291,248.20	0.00	0.00	0.00	0.00	29,291,248.20
562	FGGC BENIN	0.00	4,994,952.33	0.00	0.00	0.00	0.00	4,994,952.33
563	FGGC BIDA	0.00	-640,227.27	0.00	0.00	0.00	0.00	-640,227.27
564	FGGC BWARI	0.00	441,770.97	0.00	0.00	0.00	0.00	441,770.97
565	FGGC CALABAR	0.00	-4,431,320.70	0.00	0.00	0.00	0.00	-4,431,320.70
566	FGGC EFON ALAYE	0.00	-5,812,902.23	0.00	0.00	0.00	0.00	-5,812,902.23
567	FGGC EFON IMNRINGI	0.00	-2,257,031.67	0.00	0.00	0.00	0.00	-2,257,031.67
568	FGGC ENUGU	0.00	-4,373,347.85	0.00	0.00	0.00	0.00	-4,373,347.85
569	FGGC EZZAMGBO ABAKALIKI	0.00	-6,200,733.02	0.00	0.00	0.00	0.00	-6,200,733.02
570	FGGC GBOKO	0.00	-1,499,643.50	0.00	0.00	0.00	0.00	-1,499,643.50
571	FGGC GUSAU	0.00	-3,266,175.79	0.00	0.00	0.00	0.00	-3,266,175.79
572	FGGC GWANDU	0.00	9,388,314.43	0.00	0.00	0.00	0.00	9,388,314.43
573	FGGC IBILLO	0.00	-1,404,800.00	0.00	0.00	0.00	0.00	-1,404,800.00
574	FGGC IBUSA	0.00	-8,369,441.03	0.00	0.00	0.00	0.00	-8,369,441.03
575	FGGC IKOT-OBIO-ITONG	0.00	-1,181,349.04	0.00	0.00	0.00	0.00	-1,181,349.04
576	FGGC ILORIN	0.00	-3,301,040.00	0.00	0.00	0.00	0.00	-3,301,040.00
577	FGGC IPETUMODU	0.00	-15,699,392.42	0.00	0.00	0.00	0.00	-15,699,392.42
578	FGGC JALINGO	0.00	-784,750.77	0.00	0.00	0.00	0.00	-784,750.77
579	FGGC KABBA	0.00	-1,410,098.65	0.00	0.00	0.00	0.00	-1,410,098.65
580	FGGC KAZAURE	0.00	-614,025.94	0.00	0.00	0.00	0.00	-614,025.94
581	FGGC KEANA	0.00	212,893.26	0.00	0.00	0.00	0.00	212,893.26
582	FGGC LANGTANG	0.00	998,827.36	0.00	0.00	0.00	0.00	998,827.36
583	FGGC LEJJA	0.00	-957,894.44	0.00	0.00	0.00	0.00	-957,894.44
584	FGGC MONGUNO	0.00	-4,035,650.54	0.00	0.00	0.00	0.00	-4,035,650.54
585	FGGC NEW BUSA	0.00	-1,194,388.84	0.00	0.00	0.00	0.00	-1,194,388.84
586	FGGC OMU-ARAN	0.00	-3,321,342.24	0.00	0.00	0.00	0.00	-3,321,342.24
587	FGGC OWERRI	0.00	-5,320,029.75	0.00	0.00	0.00	0.00	-5,320,029.75
588	FGGC OYO	0.00	-3,349,980.00	0.00	0.00	0.00	0.00	-3,349,980.00
589	FGGC SHAGAMU	0.00	-12,578,076.01	0.00	0.00	0.00	0.00	-12,578,076.01
590	FGGC GUMI TAMBAWAL	0.00	-4,457,632.82	0.00	0.00	0.00	0.00	-4,457,632.82

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR							
591	FGGC UMUAHIA	0.00	3,218,022.69	0.00	0.00	0.00	0.00	3,218,022.69
592	FGGC WUKARI	0.00	-2,521,423.43	0.00	0.00	0.00	0.00	-2,521,423.43
593	FGGC, YOLA	0.00	9,522,741.12	0.00	0.00	0.00	0.00	9,522,741.12
594	FSTC AHOADA	0.00	-2,452,460.69	0.00	0.00	0.00	0.00	-2,452,460.69
595	FSTC AWKA	0.00	-2,643,538.25	0.00	0.00	0.00	0.00	-2,643,538.25
596	FSTC JUBU-IMUSHIN	0.00	-4,437,721.31	0.00	0.00	0.00	0.00	-4,437,721.31
597	FSTC MICHIKA	0.00	1,352,281.69	0.00	0.00	0.00	0.00	1,352,281.69
598	FSTC TUNGBO - YENAGOA	0.00	-1,779,321.14	0.00	0.00	0.00	0.00	-1,779,321.14
599	FSTC USI-EKITI	0.00	-113,185.30	0.00	0.00	0.00	0.00	-113,185.30
600	FTC IKARE	0.00	-56,741,891.67	0.00	0.00	0.00	0.00	-56,741,891.67
601	FTC ILESA	0.00	-4,946,531.52	0.00	0.00	0.00	0.00	-4,946,531.52
602	FTC JALINGO	491,069.52	-8,282,024.47	0.00	0.00	0.00	0.00	-7,790,954.95
603	FTC KAFANCHAN	0.00	-1,502,049.87	0.00	0.00	0.00	0.00	-1,502,049.87
604	FTC LASSA	0.00	-12,506,254.60	0.00	0.00	0.00	0.00	-12,506,254.60
605	FTC OHANSO	0.00	-6,692,175.00	0.00	0.00	0.00	0.00	-6,692,175.00
606	FTC OROZO	0.00	-1,725,016.83	0.00	0.00	0.00	0.00	-1,725,016.83
607	FTC OTOBI	0.00	-4,642,344.98	0.00	0.00	0.00	0.00	-4,642,344.98
608	FTC OTUPKO	0.00	-1,868,976.24	0.00	0.00	0.00	0.00	-1,868,976.24
609	FTC SHIRORO	0.00	-1,522,037.59	0.00	0.00	0.00	0.00	-1,522,037.59
610	FTC YABA	0.00	-9,459,029.51	0.00	0.00	0.00	0.00	-9,459,029.51
611	FTC ZURU	0.00	-1,744,266.44	0.00	0.00	0.00	0.00	-1,744,266.44
612	KING'S COLLEGE	0.00	-4,294,026.30	0.00	0.00	0.00	0.00	-4,294,026.30
613	QUEEN'S COLLEGE LAGOS	0.00	-36,082,031.18	0.00	0.00	0.00	0.00	-36,082,031.18
614	SULEJA ACADEMY	0.00	-2,505,308.81	0.00	0.00	0.00	0.00	-2,505,308.81
615	FSTC,DOMA	0.00	-2,229,830.65	0.00	0.00	0.00	0.00	-2,229,830.65
616	FSTC DAYI	0.00	-223,439.27	0.00	0.00	0.00	0.00	-223,439.27
620	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	-46,114,565.88	0.00	0.00	0.00	0.00	-46,114,565.88
621	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	-1,147,521,886.86	0.00	0.00	0.00	0.00	-1,147,521,886.86
622	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	-63,598,321.98	0.00	0.00	0.00	0.00	-63,598,321.98
623	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	-952,298,003.31	0.00	0.00	0.00	0.00	-952,298,003.31
624	NATIONAL HEALTH INSURANCE SCHEME	0.00	-8,349,145.00	0.00	0.00	0.00	0.00	-8,349,145.00
625	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	1,050,889,171.72	0.00	0.00	0.00	0.00	1,050,889,171.72
626	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	-23,053,464.00	0.00	0.00	0.00	0.00	-23,053,464.00
627	RADIOGRAPHERS REGISTRATION BOARD	749,500.22	1,425,981.25	0.00	0.00	0.00	0.00	2,175,481.47
628	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	-1,135,552.65	0.00	0.00	0.00	0.00	-1,135,552.65
629	HEALTH RECORDS REGISTRATION BOARD	0.00	-39,497,903.33	0.00	0.00	0.00	0.00	-39,497,903.33
630	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	-19,938,553.69	0.00	0.00	0.00	0.00	-19,938,553.69
631	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	-5,220,825.00	0.00	0.00	0.00	0.00	-5,220,825.00
632	NURSING AND MIDWIFERY COUNCIL	0.00	11,654,251.00	0.00	0.00	0.00	0.00	11,654,251.00
633	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	-11,809,069.98	0.00	0.00	0.00	0.00	-11,809,069.98
634	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	873,458,509.50	0.00	0.00	0.00	0.00	873,458,509.50
635	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	-32,857,358.00	0.00	0.00	0.00	0.00	-32,857,358.00
636	MEDICAL REHABILITATION THERAPY BOARD	0.00	-162,415,843.62	0.00	0.00	0.00	0.00	-162,415,843.62
637	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	-32,477,099.63	0.00	0.00	0.00	0.00	-32,477,099.63
638	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	-78,657.59	0.00	0.00	0.00	0.00	-78,657.59

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR							
639	NURSE TUTOR TRAINING - ENUGU	0.00	-5,076,965.00	0.00	0.00	0.00	0.00	-5,076,965.00
640	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	-8,682,874.93	0.00	0.00	0.00	0.00	-8,682,874.93
641	NURSE TUTOR TRAINNING KADUNA	0.00	-18,161,435.06	0.00	0.00	0.00	0.00	-18,161,435.06
642	NURSE TUTOR TRAINNING IBADAN	0.00	539,618.86	0.00	0.00	0.00	0.00	539,618.86
643	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	-14,157,900.02	0.00	0.00	0.00	0.00	-14,157,900.02
644	PHC TUTORS PROGRAMME, UCH-IBADAN	0.00	-34,254,266.11	0.00	0.00	0.00	0.00	-34,254,266.11
645	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	-1,759,005.90	0.00	0.00	0.00	0.00	-1,759,005.90
646	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	-20,970,689.08	0.00	0.00	0.00	0.00	-20,970,689.08
647	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	-8,644,945,128.34	0.00	0.00	0.00	0.00	-8,644,945,128.34
648	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	-3,078,598,705.46	0.00	0.00	0.00	0.00	-3,078,598,705.46
649	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	2,459,826,762.05	0.00	0.00	0.00	0.00	2,459,826,762.05
650	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	-3,647,840,880.72	0.00	0.00	0.00	0.00	-3,647,840,880.72
651	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	-19,161,764.49	0.00	0.00	0.00	0.00	-19,161,764.49
652	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	52,145,874.78	0.00	0.00	0.00	0.00	52,145,874.78
653	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	-25,810,215.80	433,901,037.19	0.00	0.00	0.00	0.00	408,090,821.39
654	JOS UNIVERSITY TEACHING HOSPITAL	0.00	-5,363,927.75	0.00	0.00	0.00	0.00	-5,363,927.75
655	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	6,896,964.78	0.00	0.00	0.00	0.00	6,896,964.78
656	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	-2,364,379,333.66	0.00	0.00	0.00	0.00	-2,364,379,333.66
657	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	150,922,617.83	0.00	0.00	0.00	0.00	150,922,617.83
658	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	15,892,396.30	0.00	0.00	0.00	0.00	15,892,396.30
659	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	110,585,679.56	0.00	0.00	0.00	0.00	110,585,679.56
660	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	-735,238.73	0.00	0.00	0.00	0.00	-735,238.73
661	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	-1,390,919,220.38	0.00	0.00	0.00	0.00	-1,390,919,220.38
662	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-178,580,916.07	-13,374,687.72	0.00	0.00	0.00	0.00	-191,955,603.79
663	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	-405,516,759.79	0.00	0.00	0.00	0.00	-405,516,759.79
664	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	-3,919,139.80	0.00	0.00	0.00	0.00	-3,919,139.80
665	FEDERAL STAFF HOSPITAL -ABUJA	0.00	-9,592,886.83	0.00	0.00	0.00	0.00	-9,592,886.83
666	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	808,751.50	0.00	0.00	0.00	0.00	808,751.50
667	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	-5,464,016.86	0.00	0.00	0.00	0.00	-5,464,016.86
668	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	-426,954,516.33	0.00	0.00	0.00	0.00	-426,954,516.33
669	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	196,667,296.67	0.00	0.00	0.00	0.00	196,667,296.67
670	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	-48,784,426.96	0.00	0.00	0.00	0.00	-48,784,426.96
671	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	128,043,608.64	0.00	0.00	0.00	0.00	128,043,608.64
672	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	-959,866,125.81	0.00	0.00	0.00	0.00	-959,866,125.81
673	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	6,161,785.99	0.00	0.00	0.00	0.00	6,161,785.99
674	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	278,707,881.23	0.00	0.00	0.00	0.00	278,707,881.23
675	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	1,455,646.32	0.00	0.00	0.00	0.00	1,455,646.32
676	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	41,221,224.86	0.00	0.00	0.00	0.00	41,221,224.86
677	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	-3,411,000.00	0.00	0.00	0.00	0.00	-3,411,000.00
678	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	-2,120,112.21	0.00	0.00	0.00	0.00	-2,120,112.21
679	FEDERAL MEDICAL CENTRE, OWO	0.00	6,300,247.29	0.00	0.00	0.00	0.00	6,300,247.29
680	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	-219,030,604.11	0.00	0.00	0.00	0.00	-219,030,604.11
681	FEDERAL MEDICAL CENTRE, OWERRI	0.00	-2,118,271.59	0.00	0.00	0.00	0.00	-2,118,271.59
682	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	116,070,256.92	0.00	0.00	0.00	0.00	116,070,256.92
686	FEDERAL MEDICAL CENTRE, KATSINA	0.00	-251,518,264.73	0.00	0.00	0.00	0.00	-251,518,264.73

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR							
687	FEDERAL MEDICAL CENTRE, GOMBE	0.00	-2,191,824.00	0.00	0.00	0.00	0.00	-2,191,824.00
688	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	-8,420,638.93	0.00	0.00	0.00	0.00	-8,420,638.93
689	FEDERAL MEDICAL CENTRE, ASABA	0.00	-52,432,567.57	0.00	0.00	0.00	0.00	-52,432,567.57
690	FEDERAL MEDICAL CENTRE, BIDA	0.00	-802,243.89	0.00	0.00	0.00	0.00	-802,243.89
691	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	-22,760,642.01	0.00	0.00	0.00	0.00	-22,760,642.01
692	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	-58,538,153.86	0.00	0.00	0.00	0.00	-58,538,153.86
693	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	-3,396,649.37	0.00	0.00	0.00	0.00	-3,396,649.37
694	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	-12,872,550.69	0.00	0.00	0.00	0.00	-12,872,550.69
695	FEDERAL MEDICAL CENTRE, KOGI	0.00	-166,266,873.37	0.00	0.00	0.00	0.00	-166,266,873.37
696	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	-2,146,232,762.02	0.00	0.00	0.00	0.00	-2,146,232,762.02
697	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	-1,113,055,520.44	0.00	0.00	0.00	0.00	-1,113,055,520.44
698	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	-197,417,984.21	0.00	0.00	0.00	0.00	-197,417,984.21
699	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	-23,457,467.07	0.00	0.00	0.00	0.00	-23,457,467.07
700	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	-182,095,426.62	0.00	0.00	0.00	0.00	-182,095,426.62
701	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	-155,661,281.93	0.00	0.00	0.00	0.00	-155,661,281.93
702	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	-2,018,951,792.70	0.00	0.00	0.00	0.00	-2,018,951,792.70
703	NATIONAL EYE CENTRE KADUNA	0.00	-46,106,612.28	0.00	0.00	0.00	0.00	-46,106,612.28
704	NATIONAL EAR CARE CENTRE KADUNA	0.00	-32,574,107.48	0.00	0.00	0.00	0.00	-32,574,107.48
705	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	-3,851,015.00	0.00	0.00	0.00	0.00	-3,851,015.00
706	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	-35,101,650.26	0.00	0.00	0.00	0.00	-35,101,650.26
709	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	-7,634,170.77	0.00	0.00	0.00	0.00	-7,634,170.77
711	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	137,101.00	0.00	0.00	0.00	0.00	137,101.00
712	PHS, KANO	0.00	-17,986,604.18	0.00	0.00	0.00	0.00	-17,986,604.18
713	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	-62,479,275.60	0.00	0.00	0.00	0.00	-62,479,275.60
714	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	45,934,012.97	0.00	0.00	0.00	0.00	45,934,012.97
715	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	127,954,997.13	0.00	0.00	0.00	0.00	127,954,997.13
716	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	-6,863,513.96	0.00	0.00	0.00	0.00	-6,863,513.96
717	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	7,089,387.80	0.00	0.00	0.00	0.00	7,089,387.80
718	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	-2,533,691.40	0.00	0.00	0.00	0.00	-2,533,691.40
719	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	-429,608.01	0.00	0.00	0.00	0.00	-429,608.01
720	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	-752,047.41	0.00	0.00	0.00	0.00	-752,047.41
721	DENTAL THERAPISTS REGISTRATION BOARD	0.00	1,442,841.13	0.00	0.00	0.00	0.00	1,442,841.13
722	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	2,539,973.74	0.00	0.00	0.00	0.00	2,539,973.74
723	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	-2,069,372.32	0.00	0.00	0.00	0.00	-2,069,372.32
724	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	-2,773,182.79	0.00	0.00	0.00	0.00	-2,773,182.79
725	NATIONAL HOSPITAL	0.00	1,862,304.65	0.00	0.00	0.00	0.00	1,862,304.65
726	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	1,031,101,720.63	0.00	0.00	0.00	0.00	1,031,101,720.63
727	NATIONAL PARK HEADQUARTERS	0.00	-13,710,622.64	0.00	0.00	0.00	0.00	-13,710,622.64
728	KAINJI NATIONAL PARK	0.00	-1,348,328.11	0.00	0.00	0.00	0.00	-1,348,328.11
729	OYO NATIONAL PARK	0.00	-5,681,381.37	0.00	0.00	0.00	0.00	-5,681,381.37

NOTE 45
RESERVES: - Contd.

S/N	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
		43020102	43020103	43030101	43030102	43030103	43030104	
		₦	₦	₦	₦	₦	₦	₦
	SOCIAL SECTOR							
730	CHAD BASIN NATIONAL PARK	0.00	-251,714,564.82	0.00	0.00	0.00	0.00	-251,714,564.82
731	GASHAKA GUMTI NATIONAL PARK	0.00	-322,293,475.10	0.00	0.00	0.00	0.00	-322,293,475.10
732	CROSS RIVER NATIONAL PARK	0.00	-772,717.25	0.00	0.00	0.00	0.00	-772,717.25
733	KAMUKU NATIONAL PARK	0.00	-5,982,647.56	0.00	0.00	0.00	0.00	-5,982,647.56
734	OKUMU NATIONAL PARK	0.00	-174,783.00	0.00	0.00	0.00	0.00	-174,783.00
735	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	-7,344,169.30	0.00	0.00	0.00	0.00	-7,344,169.30
736	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	4,622,261.11	0.00	0.00	0.00	0.00	4,622,261.11
737	FEDERAL COLLECGE OF FORESTRY JOS	0.00	863,194.43	0.00	0.00	0.00	0.00	863,194.43
738	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	-115,921,890.27	0.00	0.00	0.00	0.00	-115,921,890.27
739	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	2,813,043.49	0.00	0.00	0.00	0.00	2,813,043.49
740	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	-15,373,537.31	0.00	0.00	0.00	0.00	-15,373,537.31
741	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	-119,659,518.64	0.00	0.00	0.00	0.00	-119,659,518.64
742	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	-41,266,113.39	0.00	0.00	0.00	0.00	-41,266,113.39
743	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	37,220,120.47	0.00	0.00	0.00	0.00	37,220,120.47
744	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	-39,441,105.69	0.00	0.00	0.00	0.00	-39,441,105.69
745	NATIONAL POPULATION COMMISSION	0.00	-103,550,892.75	0.00	0.00	0.00	0.00	-103,550,892.75
	GRAND-TOTAL (APPROX. TO ₦ BILLION)	**23.13**	**-23,349.75**	**14.05**	**0.04**	**0.00**	**169.12**	**-23,143.41**