FEDERAL GOVERNMENT OF NIGERIA

2017 ANNUAL REPORT & Audited Consolidated Financial Statements

Office of the Accountant-General of the Federation

Federal Ministry of Finance

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President, Commander-in-Chief of the Armed Forces
FEDERAL REPUBLIC OF NIGERIA

His Excellency

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VICE PRESIDENT, FEDERAL REPUBLIC OF NIGERIA

ZAINAB SHAMSUNA AHMED
Hon. Minister of Finance, Budget & National Planning
FEDERAL REPUBLIC OF NIGERIA

ALHAJI AHMED IDRIS FCNA
Accountant-General of the Federation
FEDERAL REPUBLIC OF NIGERIA

Part One

2017 ANNUAL REPORT
AND
AUDITED CONSOLIDATED FINANCIAL STATEMENTS

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OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

AS AT 31ST DECEMBER, 2017

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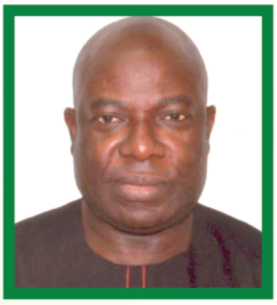

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12	Mr. L.o. Idoro	EDO, BENIN-CITY
13	Mr. Adejumo	EKITI, ADO-EKITI
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24	Mrs. Odi Veronica	LAGOS, LAGOS 1
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LIST OF ABBRAVIATIONS AND ACRONYMS

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
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
FOREX	Foreign Exchange
FPOs	Federal Pay Offices
GCFR	Grand Commander 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

LIST OF ABBRAVIATIONS AND ACRONYMS

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
NPA	Nigerian Ports Authority
NSC	Nigeria Shippers
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
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

OUR VISION

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

OUR MISSION

To instill 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 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; &
- Servicing of External and Internal Loans of the Federal Government.

ORGANIZATIONAL STRUCTURE

The Office of the Accountant-General of the Federation has Eleven (11) Departments as stated below:

(1) Administration

(2) Audit Monitoring

(3) Consolidated Accounts

(4) Federal Project Financial Management

(5) Finance and Accounts

(6) Funds

(7) Inspectorate

(8) Integrated Personnel and Payroll Information System (IPPIS)

(9) Planning, Research and Information Technology

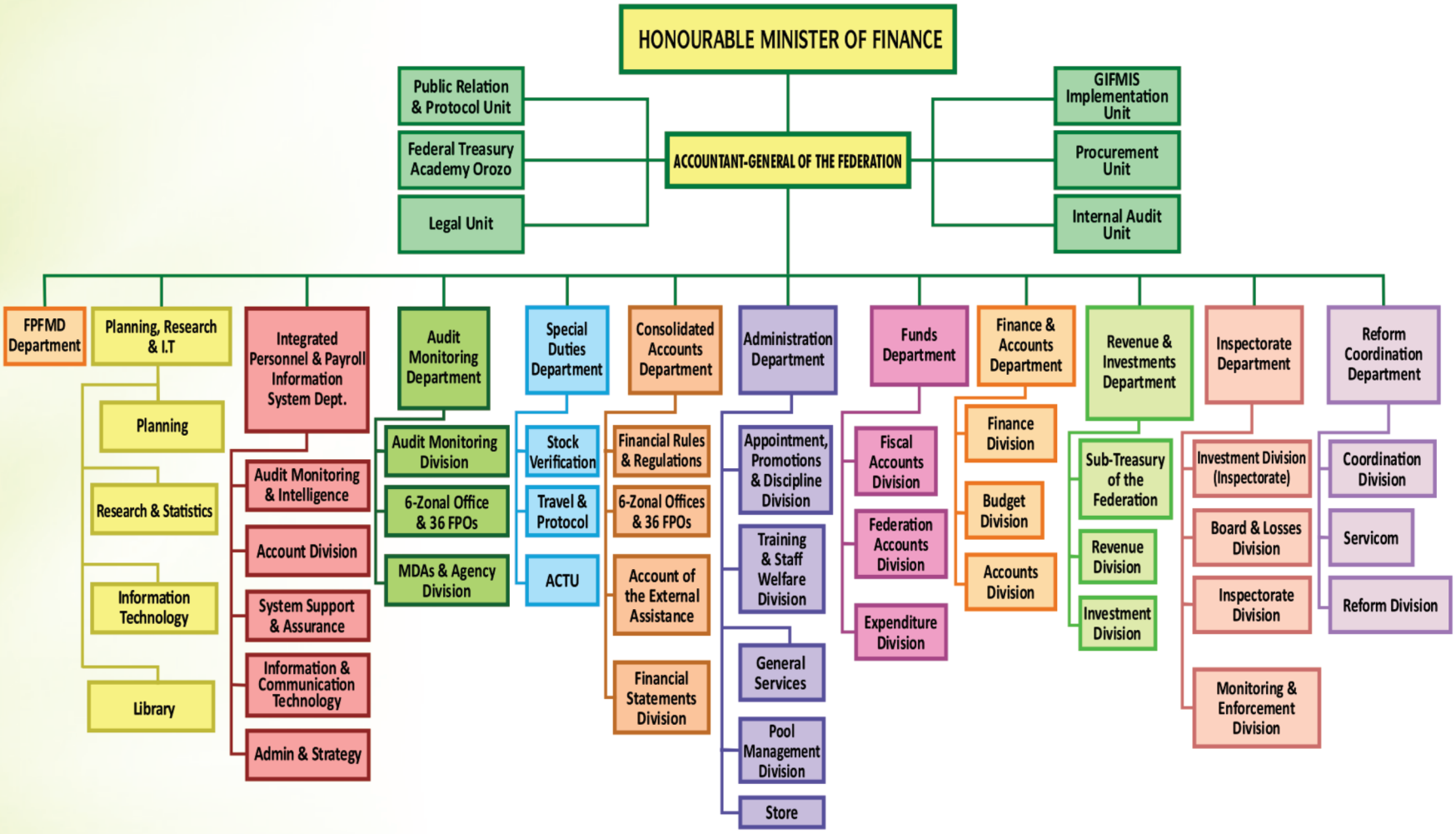
(10) Revenue and Investment

(11) Special Duties.

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 the effective supervision of the activities of the Federal Pay Offices.

ORGANOGRAM

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION



PREFACE TO THE FEDERAL GOVERNMENT FINANCIAL STATEMENTS AND ANNUAL REPORT OF THE ACCOUNTANT-GENERAL OF THE FEDERATION FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER, 2017

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

I am pleased to present the Annual Financial Report of the Accountant-General of the Federation for the financial year ended 31st December, 2017. The report contains the financial operations as well as the Consolidated Financial Statements of the Federal Government of Nigeria for the reviewed period. This is the second IPSAS Accrual Consolidated General Purpose Financial Statements(GPFS) for the Federal Government of Nigeria (FGN). The GPFS is for all FGN controlled entities that are numbered Nine Hundred and twenty four (924).

The Consolidated GPFS of the Federal Government was prepared based on the relevant provisions of the Constitution of the Federal Republic of Nigeria 1999, 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; relevant laws of the Federation, other extant rules & regulations and in line with the provisions of IPSAS.The GPFS shows the financial performance and position as well as the Cash flows of the FGN for the year ended 31st December, 2017.

This preface and commentary should be read in the light of the information and explanatory note contained in the GPFS.

REVENUE PERFORMANCE

The Federal Government total revenue for the period stood at ₦3,617.65 billion compared to ₦3,723.25billion generated in 2016 resulting in a decline of ₦105.60 billion (or 2.84 per cent) in the year 2017. The decrease in revenue performance was on account of non-performance of Other Capital Receipts to CDF despite the improvement in most of the revenue sub-heads induced by the Public Finance Management (PFM) reforms introduced by the Federal Government.

OPERATING EXPENSES

The operating expenses of the FGN decreased by ₦1,370.10 billion(or 19.39 percent) from ₦7,066.23 billion in 2016 to ₦5,696.13 billion in the year under review.

PREFACE Contd.

The decrease was largely due to reduction in the transfer to other government entities and overheads cost. The operating expenses consist of salaries & wages, employees benefits, Overheads cost, Public Debt Charges, Grants & Contributions etc.

The net operating deficit of the Federal Government for the year ended 31st December, 2017 improved by ₦1,094.72 billion from ₦3,401.23 billion deficit in 2016 down to ₦2,306.51billion in 2017. The gain on Foreign Exchange Transaction and assets disposal of ₦126.42 billion and ₦0.03 billion respectively further reduced the deficits for the period to ₦2,180.06 billion.

STATEMENT OF FINANCIAL POSITION

The FGN Net Assets was negative ₦ 16,937.96 billion as at 31st December, 2017 while that of 2016 stood at negative ₦13,405.07 billion.

The total FGN assets for the year is ₦2,643.94 billion, which consist of a negative figure of ₦159.91billion as Total Current Assets and ₦2,803.85 billion as Non-Current Assets at the end of the period under review.

The legacy assets of the FGN are yet to be recognized in the books of accounts, taking advantage of the provision of IPSAS 33 on guidelines for First Time Adopters.

Total liabilities of ₦19,581.90 billion was also reported during the period representing Current and Non-Current Liabilities of ₦5,068.48 billion and ₦14,513.42 billion respectively.

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

CASH FLOWS:

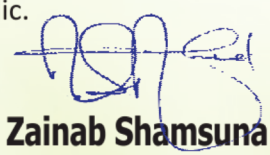
The Federal Government recorded a deficit of ₦2,078.52 billion from Operating activities for the year ended 31st December, 2017 and the closing Cash Position of ₦400.34 billion negative.

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: governments, the citizens, elected representatives, taxpayers, investors, creditors, research institutions, banks, suppliers, the media, development partners and International Community.

I am particularly pleased with the commitment and doggedness of the Accountant-General of the Federation and all the many employees of the Treasury in generating the second IPSAS Accrual Basis GPFS.

My profound gratitude goes to the Auditor-General for the Federation and his team for the systematic and in-depth examination of the Financial Statements to provide the needed assurance to users.

The Financial Statements of the Federal Government of Nigeria for the year ended 31st December, 2017 having been examined and certified by the Auditor-General for the Federation is hereby published for information and use by all stakeholders and the general public.



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

01

Macro-Economic Developments

1.0 Commentary and Performance Analysis

1.1 Overview

The General Purpose Financial Statements (GPFS) of the Federal Government of Nigeria 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 Fund of the Federal Government.

Nigeria operates a Constitutional Democracy that recognized three tiers of government (Federal, States and local Governments). The Collation, preparation and publication of the Federal Government Financial Statements are statutory requirement. The Treasury has the mandate to annually prepare a set of 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.

The Consolidated GPFS reports on the financial performance and position of the Federal Government of Nigeria public sector through a statement of Financial Performance, a statement of financial position (or balance sheet), 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 together with other disclosures providing additional detail and analysis of the 924 PSE consolidated including schools, Health and Research institutions. It does not include the accounts of the States and Local Government Council in the Federation.

The year 2017 results at a glance show income of ₦3,617.65 Billion and expenditures of ₦ 5,696.13 Billion compared with the income of ₦3,723.25 Billion and expenditures of ₦7,066.23 Billion in 2016. The Statement of Financial Position shows, total assets of ₦2,643.94 Billion and liabilities of ₦19,581.90 Billion relative to the ₦2,260.56 Billion and ₦15,665.63 billion respectively for 2016.

The consolidated result for the year excludes the financial operations of Government Business Enterprises (GBE) while taking into account there operating surplus.

1.2 The Global Economy

The global economic activities in 2017 continued to strengthen, with Global growth estimated at 3.7 percent, which is 0.1 percentage point higher than projected; occasioned by cyclical recovery, reflecting a rebound in investment, manufacturing activity, and trade as a result of increased commodity prices, improved confidence and the general rising demand in many economics of the world, according to the International Monetary Fund World Economic Outlook (WEO).

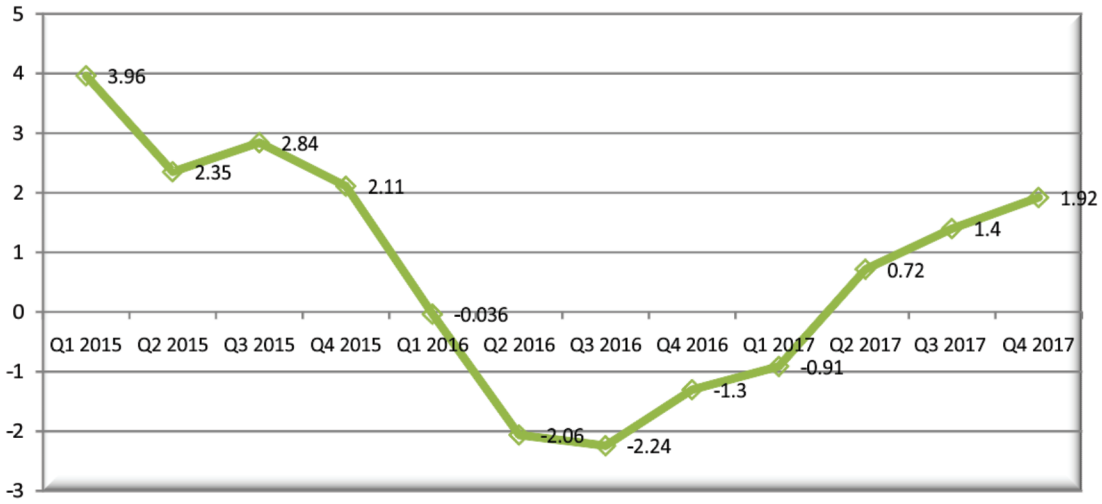
The report further states that the pickup in growth has been broad based, with

remarkable upside surprises in Europe and Asia.
Also, the stronger momentum experienced in 2017 is expected to be carried into 2018 and 2019, with global growth revised up to 3.9 percent for both years mainly from advanced economies, where growth is now expected to exceed 2 percent in 2018 and 2019 on account of favorable global financial conditions and strong sentiment.
The report indicates that the aggregate growth forecast for the emerging markets and developing economies for 2018 and 2019 is unchanged, with marked differences in the outlook across regions.
The growth pickup in Sub-Saharan Africa (from 2.7 percent in 2017 to 3.3 percent in 2018 and 3.5 percent in 2019) is broadly as anticipated in the fall, with a modest upgrade to the growth forecast for Nigeria but more subdued growth prospects in South Africa, where growth is now expected to remain below 1 percent in 2018–19, as increased political uncertainty weighs on confidence and investment.

1.3 The Domestic Economy

The nation's Gross Domestic Product (GDP) sustained its positive growth since the economy's emergence from recession in the second quarter of 2017. This followed the third consecutive quarterly positive growth in real GDP following five quarters of contraction which started in the first quarter of 2016 and ended in the second quarter of 2017.
Data from the National Bureau of statistic (NBS) indicates that in the fourth quarter of 2017, aggregate GDP stood at ₦31,209,137.74 million in nominal terms higher when compared to ₦29,169,058.99 million in Q4 2016, resulting in a Nominal GDP growth of 6.99%. The growth is relatively lower to growth recorded in Q4 2016 at 12.49%.
Further review showed that 2017 recorded an annual growth rate of 12.05% higher by 4.25% compared to 2016 annual growth of 7.80% in nominal term. Also, the year 2017 recorded a real annual growth rate of 0.83% higher by 2.42% than -1.58% recorded in full year2016.
The economy continued to show strong signs of recovery on account of public investment giving rise to increased housing construction at the federal and state levels, as well as shipping activities at the ports.
Despite the cheering report of the emergence of the Nigerian economy from the recession, the desired growth target is yet to be attained. Hence, complementary fiscal and monetary policies are required to sustain the growth momentum.
Below is the graphic quarterly real GDP growth for year 2015 to 2017

Figure 1.1: Quarterly GDP Growth Rate (Q1 2015 - Q4 2017)



Source: National Bureau of Statistic (NBS)

1.3.1 Oil Sector

Real growth of the oil sector was 8.38 percent (year-on-year) in fourth quarter 2017 according NBS report. This represents an increase of 26.08 percent when compared to the rate recorded in the corresponding quarter of 2016. The sector growth fell by 17.5 percent in the fourth quarter relative to the 2017 third quarter growth of 25.89 percent.

The annual growth of the oil sector stood at 4.79 percent higher than the previous year's growth of -14.45 percent. The Oil sector contributed 7.17 percent of total real GDP in fourth quarter 2017, up from the figure recorded in the corresponding period of 2016 and down from the preceding quarter, where it contributed 6.75 percent and 10.04 percent respectively. The sector's annual contribution was 8.68 percent in 2017 and 8.35 percent in 2016.

1.3.2 Non-Oil Sector

The non-oil sector of the Nigerian economy recorded an annual growth of 0.47 percent compared to -0.22 percent reported in 2016. The sector's growth in the fourth quarter was driven largely by Agriculture (Crop), Trade, Transportation and Storage. In real terms, the non-oil sector contributed 92.83 percent to the nation's GDP. This figure was lower than the 93.25 percent and higher than the 89.96 percent shares reported in the fourth quarter of 2016 and third quarter of 2017 respectively. The non-oil sector annual contributions were 91.32 percent in 2017 and 91.65 percent in 2016.

The annual contribution of agriculture to GDP was 21.06 percent in 2017 and this was lower than its contribution of 21.21 percent recorded in 2016. Annual growth rate recorded was 11.29 percent in 2017 and 9.61 percent in 2016. Crop Production

remains the major driver of the sector.

The modest growth of the economy witnessed in 2017 can be accredited to fiscal injections from the implementation of the Economic Recovery and Growth Plan (ERGP) and the improved supply of foreign exchange arising from an enhanced crude oil prices. Though the recovery was expected to support in the short to medium term, the economy remains in risk of declining into a more sustained recession if concrete and suitable monetary and fiscal policies that are already in place are not retained and improved on. Consequently, the likely fiscal stimulus and non-oil federal receipts, as well as enhancements in economy-wide non-oil exports, especially agriculture, manufacturing, services and light industries which are projected to drive the growth stimulus in the coming year must be pursued with rigor to achieve the desired sustained growth.

1.3.3 External Trade

During the review period, Nigeria aggregate export rose, considerably to ₦13, 987.45 billion, equivalent to 12.2 percent of GDP, above the ₦8,769.32 billion or 8.5 percent of GDP in 2016. The boost was attributed to the higher crude oil prices in the global market and improvement in domestic production. Also, non-oil export improved significantly, due largely, to the diversification drive of the Federal Government.

A further breakdown of export showed that crude oil revenues rose by 59.5 per cent to ₦11,026.07 billion or 9.6 per cent of GDP, in the review period, above the ₦6,912.72 billion or 6.7 per cent of GDP in 2016.

The value of non-oil export increased by 59.0 per cent to ₦1,074.80 billion in the period under review, above ₦675.91 billion in 2016, reflecting the outcome of progress in the diversification drive of the Federal Government and improved access to foreign exchange by exporters.

A breakdown of non-oil export by product showed that agricultural produce category, valued at N336.37 billion, accounted for the highest share of 31.3 per cent of the total. Within the category, export of cocoa beans, represented 10.4 per cent; followed by sesame seeds, 7.3 per cent; cashew nuts, 4.3 per cent; rubber, 3.3 per cent; fish and crustaceans, 2.7 per cent; and other agricultural produce accounted for the balance.

1.3.4 Exchange Rate

In the year 2017, there was a significant and gradual convergence between the rates at the Bureau-De-Change (BDC) and the Nigeria Interbank Foreign Exchange (NIFEX) market segments. Likewise, there was appreciable patronage at the Investors' and Exporters' (I&E) window of the foreign exchange market. This development was influenced by the increased confidence of foreign investors and the preference of Nigerian investors' and exporters' for the window compared with all other windows.

Data from the CBN indicates that the I&E window had increased liquidity and boosted

confidence in the market with over US$18.70 billion in transactions since its introduction in April 2017. The report also showed that, Naira/Dollar exchange rate at the Official/Inter-Bank markets appreciated slightly from ₦305.89/US$ in September to ₦305.62/US$ in October before depreciating again to ₦305.90/US$ and ₦306.31/US$ in November and December 2017 respectively. On the other hand, the monthly average exchange rate of the Naira/Dollar at the Bureau De-Change (BDC) appreciated from ₦365.55/US$ in September to ₦362.21/US$, ₦362.41/US$ and ₦362.83/US$ in October, November and December 2017 respectively.

1.3.5 External Reserve

Nigeria's gross official (External) reserves, at end-December 2017, stood at US$39.35 billion, an increase of US$12.36 billion, or 45.8 per cent over the position at end of December 2016. Increase in oil-related revenues, TSA and third party receipts, security lending cash collateral, and Eurobond proceeds accounted for the improvement,

Analysis of the External reserves by ownership at end-December 2017 showed that the share of the CBN, Federal Government and Federation stood at US$30.17 billion, US$6.73 billion and US$2.45 billion, respectively. This represented 76.7 percent, 17.1 percent and 6.2 percent, respectively, of the total reserve.

The external reserves, at end-December 2017, could finance 14.4 months of import (goods) or 9.4 months (goods and services), compared with 9.2 months of import (goods) or 6.9 months (goods and services) at end-December 2016.

CBN's Report further revealed that aggregate earnings from the management of external reserves in 2017 amounted to N77.74 billion (US$0.25 billion), an increase of 44.2 percent above the N43.40 billion recorded in 2016. This represented an increase of N36.18 billion or 87.1 percent over the budgeted amount of N41.55 billion in the year under review. The increase was due largely, to reserves accretion.

02

2017 Budget Highlight

2.0 2017 Budget Highlight

2.1 INTRODUCTION

The Federal Government of Nigeria budgeted the sum of ₦7.44 trillion for the fiscal year 2017 pursuant to section 81 of the 1999 Constitution as amended. The Budget was tagged "Budget of Recovery and Growth" and was linked with the Economic Recovery and Growth Plan (ERGP) which was meant to achieve sustained and inclusive growth of the Nigerian economy through the provision of infrastructure, optimizing the use of local content and empowering local businesses.

The Budget was also used as an instrument to advance the partnership between the public and private sectors as well as assist in attracting the necessary resources required to stimulate economic growth through fiscal, monetary and trade policies that would facilitate and support economic activities.
The 2017 budget was planned to improve the processes of re-balancing the economy, exiting recession and shielding it from future external and internal shocks. It was prepared at a time the Nigerian economy was in recession while the global economy was showing signs of recovery and the price of oil which is the main source of revenue and foreign exchange for the nation was also beginning to recover.

2.1.1 The Federal Government Policy thrust

The fiscal framework underlining the formulation and assumptions of 2017 budget was guided by the development in the domestic and global economic. Policy measures were taken to relieve the domestic economy by investing higher on infrastructure.
The 2017 Budget of Recovery and Growth was designed to actively pursue macroeconomic policies and growth strategies that will reflate the economy by investing in key infrastructure and social development. It was developed using the Zero Based Budgeting (ZBB) system to improve efficiency and effectiveness of budget outcomes.
The budget was also guided by the 2017-2019 Medium Term Fiscal Framework (MTFF) which provides the medium term fiscal and overall macroeconomic direction of government.

2017 Budget Priorities

The key objectives are:

- Stability and greater coherence between monetary, fiscal and trade policies while guaranteeing security for all;
- Diversify the economy and create jobs with emphasis on agriculture, manufacturing, solid minerals and services;

- Investments in human capital development especially in education and health;
- Wider social inclusion through job creation, public works and social investments
- Construction of high quality national infrastructure and an improved business environment leveraging locally available resources; and
- Improving governance by enhancing public service delivery as well as securing life and property.

2:1.2 2017 Budget Assumptions

The 2017 budget was premised on the following assumptions:

a. Crude oil production of 2.200 million barrels per day (MBPD)
b. Crude oil benchmark price of USD 44.50 per barrel
c. Exchange rate of NGN 305/USD
d. GDP growth rate of 2.5%
e. Inflation rate 15.74%
f. Deficit of ₦2,356.77 Billion
g. Fiscal deficit of 2.18% of GDP

2.2 Federation Revenue Budget

Revenue generation, collection and accounting are based on the economy reality and existing laws of the Nation. The revenue that accrued to the Federation is inflows from Oil (Sales, Petroleum Profit Tax, and Royalties) and Non-oil (Company Income Tax, Import Duties, and Excise Duties, among others).

Gross Federally collectible revenue was estimated in the 2017 Fiscal Frame work at ₦10,737.10 billion, consisting of ₦5,334.45 billion (or 49.68%) oil revenue and ₦5,402.65 billion (or 50.32%) non-oil revenue.

The Federation projected distributable revenue of ₦6,785.07 billion in year 2017 as against ₦4,303.59 billion for the preceding year. This excluded the amount budgeted for VAT revenue and augmentation from other sources for the period.

The increase in the projection of ₦2,481.48 billion for the period reflects the recovery of Oil price and global economic activities.

Table 1 below shows statutory revenue budget of the Federation:

Table1: Statutory Federation Revenue Budget (2016 – 2017)

Beneficiary	2017 Budget (₦ Billion)	2016 Budget (₦ Billion)
FGN 52.68%	3,574.38	2,267.13
State 26.72%	1,812.97	1,149.92
LG 20.60%	1,397.73	886.54
Total Revenue	**6,785.07**	**4,303.59**

2.2.1 Federation Revenue Performance

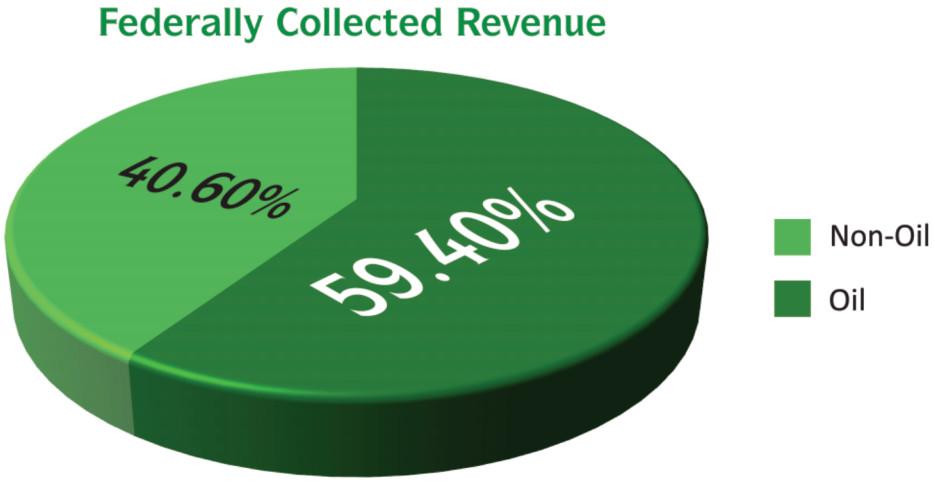
The gross federally-collected revenue for the year 2017 stood at ₦6,875.93 billion against the ₦5,121.43 billion realized in 2016 but below the ₦10,737.10 billion (or 64.04%) projected. The increase of ₦1,754.50 billion (or 34.26%) was attributed largely, to the gradual rise in crude oil price at the international market and the various initiative of the government aimed at diversifying the economy toward non-oil.

2.2.2 Oil Revenue Performance

In year 2017, the gross Oil revenue generated was ₦4,084.35 billion against the ₦5,334.45 billion projected. This shows a shortfall of ₦1,250.10 billion (or 23.43 percent) below the annual estimate but ₦1,388.92 billion (or 51.53 percent) above the ₦2,695.43 billion realized in year 2016. Net Oil Revenue of ₦2,319.70 billion accrued into the Federation Account during the year, reflecting a shortfall of ₦2,055.92 billion (or 46.99 percent) when compared with the annual projection of ₦4,375.62 billion.

Further analysis of the revenue by sub-heads showed that only Crude Oil Sales of ₦2,025.49 billion and Other Oil and Gas Revenue of ₦13.02 billion exceeded their annual estimates of ₦1,683.29 billion and ₦5.86 billion by ₦342.21 billion (or 20.33 percent) and ₦7.16 billion (or 122.32 percent) respectively while all other remaining oil revenue sub-heads fell below their respective annual projections.

Figure 2.1: Composition of Revenue: Oil and Non-oil Revenue – 2017



These low performances were the reflection of the dynamics in the price and demand of oil at the international market during the year.

Further review showed the sum of ₦1,236.98 billion was deducted from gross oil receipts for Joint Venture Cash (JVC) calls, ₦117.17 billion Transfer to Excess Crude Oil, on PPT from Oil and ₦29.32 billion as DPR cost of collection. Also, the sum of ₦346.62 billion was deducted as 13% derivation of net oil revenue for distribution to the Oil producing States.

2.2.3 Non - Oil Revenue Performance

The gross Non-Oil Revenue generated in the period under review amounted to ₦2,791.58 billion representing 40.6 percent of total federally collected revenue. This indicates an increase of ₦365.58 billion above the sum of ₦2,426.00 billion realized in year 2016. Also, the amount translates to a shortfall of ₦1,467.61 billion (or 34.46 percent) below the annual estimate of ₦4,259.19 billion.

The under performance of the total gross non-oil revenue also affected the net non-oil revenue of ₦2,624.38 billion that accrued into the Federation Account during the year. The net non-oil revenue inflow denotes a shortfall of ₦1,436.18 billion (or 35.37 percent) when compared with the annual projection of ₦4,060.56 billion.

Further review revealed that receipts from all the non-oil revenue items within the period fell below their corresponding estimates. A breakdown of the 2017 figure showed Value Added Tax of ₦957.27 billion, Company Income Tax of ₦1,206.29 billion, Customs & Excise Duties of ₦579.56 billion and Special Levies of ₦48.47 billion fell short by ₦842.73 billion (or 46.82 percent), ₦535.76 billion (or 30.75 percent), ₦35.81 billion (or 5.82 percent) and ₦53.30 billion (or 52.37 percent) respectively when compared with their annual projections.

On the other hand, revenue dividend by companies / Investments funded by FAAC, Solid Minerals & other Mining Revenue and Actual Balances in Special Accounts which had 2017 annual projections of ₦61.0 billion, ₦2.52 billion and ₦13.70 billion respectively yielded nothing during the review period.

2.3.1 Federation Account Distributable Revenue

The distributable balance of the Federation account stood at ₦5,279.75 billion representing ₦969.32 billion (or 22.49%) increase relative to ₦4,310.43 billion of 2016. Included in the balance are ₦311.84 billion Exchange Gain Difference, ₦55.32 billion NNPC Refund to Federal Government, ₦258.24 billion Excess PPT Savings and ₦0.94 billion Excess Bank Charges on Federation Account. ₦417.14 billion was deducted and shared among the oil-producing states as 13% Derivation Fund, while ₦43.93 billion, ₦48.59 billion and ₦29.32 billion was also deducted as cost of collection to the revenue generating agencies (NCS, FIRS & DPR) respectively. The sum of ₦123.24 billion was transfer to Excess PPT during the period. Data from Federation Account revealed that the sum of ₦37.51 billion was further deducted as FIRS Refund and Mobilization Fees for Auditors and ₦0.08 billion as NCS Refund leaving the distributable balance at ₦4,579.95 billion shared among the three tiers of government as detailed in table 3 below.

Table 2: Federation Statutory Revenue Distribution (2014 – 2017)

Beneficiary	2017 Budget (₦ Billion)	2017 Actual (₦ Billion)	2016 Actual (₦ Billion)	2015 Actual (₦ Billion)	2014 Actual (₦ Billion)
FGN	3,574.38	2,424.70	1,964.62	2,488.85	2,877.13
State	1,812.97	1,216.99	957.95	1,223.85	1,459.32
LG	1,397.73	938.26	738.54	943.53	1,125.08
Total	**6,785.07**	**4,579.95**	**3,661.11**	**4,656.23**	**5,461.53**

The breakdown of the Statutory distribution among the three tiers of government showed that the Federal Government (including Special Funds) received the sum of ₦2,424.70billion; state governments, ₦1,216.99 billion; and local governments, ₦938.26 billion. The actual distribution is 32.5 percent below 2017 projection and ₦918.84 billion higher than the 2016 distribution. The increase in the Federation revenue affected the budget performance of the three tiers of Government that depend largely, on revenue from the Federation.

2.3.2 Value Added Tax (VAT)Pool Account

The aggregate of ₦967.66 billion was generated into the VAT Pool Account.
The amount indicate an increase of ₦156.66 billion when compared to the ₦811 billion realized in year 2016. During the period under review, the sum of ₦36.69 billion was deducted from VAT Pool Account as Cost of Collections to FIRS.
The ₦928.95 billion (Net) VAT revenue was distributed to the three tiers of Government in line with the existing VAT pool account sharing formula. The Federal Government (including the FCT) received ₦139.34 billion (15%), while States and local governments shared ₦464.48 billion (50%) and ₦325.13 billion (35%), respectively. The increase in the VAT revenue was on account of the diversification policies of the Federal Government toward non-oil revenue.

Table 3: Value Added Tax (VAT) Pool Account Distribution (2014 – 2017) Summary

Beneficiary	2017 Budget (₦ Billion)	2017 Actual (₦ Billion)	2016 Actual ₦ Billion)	2015 Actual (₦ Billion)	2014 Actual (₦ Billion)
FGN	259.20	139.34	116. 78	112.14	114.37
State	864.00	464.48	389.28	373.79	381.23
LG	604.80	325.13	272.49	261.65	266.86
Total	**1,728.00**	**928.95**	**778.55**	**747.58**	**762.46**

2.3.3 Aggregate Federation Revenue 2017

The aggregate revenue of the Federation in the year under review was ₦5,279.75 billion, this comprised of the Statutory Revenue, ₦ 4,653.40 billion; Exchange Gain, ₦ 311.84 billion; NNPC Refunds, ₦55.32 billion; Excess PPT, ₦258.24 billion; Excess Bank Charges Recovered ₦0.94 billion; and VAT Pool Account, ₦967.66 billion. This was distributed to the three (3) tiers of government after all transferred and statutory deductions.

2.3.4 Independent Generated Revenue (IGR)

The IGR are exclusive revenue of each of the tiers of the governments. The Federal Government exclusive revenue includes operating surplus, dividends, rent on government properties, trademarks and sales of government properties among others. All such revenues partly finance the respective governments annual budget. The FGN IGR are collected by the respective MDAs and remitted into the TSA.

2.4 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% is distributed into the Special Trust Funds/Accounts and FCTA 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, FCTA and the three (3) Special Accounts after the statutory deductions of the sum of ₦181.86 billion as follows:

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

S/NO	DESCRIPTION	2017 Budget (₦ Billion)	2017 Actual (₦Billion)	2016 Actual (₦ Billion)
1	FGN (CRF Account)	3,290.76	2,050.91	1,731.39
2	Share of Derivation & Ecology	67.85	46.03	33.68
3	Stabilization	33.92	23.01	22.26
4	Development of Natural Resources	113.99	77.33	62.65
5	FCT -Abuja	67.85	45.57	36.94
	TOTAL	**3,574.37**	**2,242.85**	**1,886.92**

The Sum of N181.4 billion and N0.46 billion was deducted from FGN and FCTA respectively that make up the N181.86 billion.

2.5 Other Public Funds

There are forty – two (42) other Public Funds. This category of Special Accounts derives their income directly from revenue collection sources particularly NCS, FIRS and DPR on behalf of the benefitting agencies. The details of the ownership, purpose and status of each of the accounts is as stated in the table below:

Table 5: Other Public Funds and Special Accounts

S/No	Account Name	Ownership	Purpose	Beneficiary
1	TERTIARY EDUCATION TRUST FUND	The Federation	Intervention Fund for the development of Tertiary Education in Nig.	Federal and States Governments Tertiary educational institutions.

S/No	Account Name	Ownership	Purpose	Beneficiary
2	PETROLUEM TECHNOLOGY DEVELOPMENT FUND (Signature Bonus)	The Signature Bonus Account currently belongs to the Federal Government and is maintained with JP Morgan Chase Bank New York, through the CBN.	The funds is to use for the development of the petroleum industry and the manpower (capacity building) requirements of the industry.	The beneficiaries of Signature Bonus are the PTDF and the Federal Government. By the Petroleum Technology Development Fund (PTDF) Act No. 25 of 1973 (Section 1(b) (Appendix 10), the whole of Signature Bonus Revenue was to be used to finance its (PTDF) activities and for the execution of its mandate.
3	PRISON REWARD FUND	FGN	Prison Reward	Nigerian Prison Service
4	ARMED FORCES REWARD FUND	FGN	Armed Forces Reward	Nigerian Armed Forces
5	NIGERIAN EX-SERVICEMEN REWARD FUND	FGN	Ex-Servicemen Reward	Nigerian Ex-Servicemen
6	COCOA LEVY FUND	FGN.	It is meant for the promotion of Cocoa production in Nigeria	The sole beneficiary is the Federal Ministry of Commerce and Industries.
7	FERTILIZER REVOLVING FUND	FGN	N/A	N/A
8	SINKING FUND	FGN	N/A	N/A
9	STEEL POOL LEVY ACCOUNT	FGN	To be used for the Development of steel Industry	Steel Manufacturers
10	NATIONAL ECONOMIC RECONSTRUCTION FUND	FGN	N/A	N/A
11	NATIONAL HOUSING FUND	FGN	N/A	N/A
12	SOCIAL INSURANCE TRUST FUND	FGN	N/A	N/A
13	SUGAR DEVELOPMENT FUND	FGN	It is to help fund the development of local production of sugar in Nigeria, in order to discourage importation.	The sole beneficiary is National Sugar Development Council, whose Act specifies the levy as one of its sources of revenue.
14	NATIONAL AUTOMOTIVE COUNCIL FUND	FGN	It is to help fund the development of local production of motor vehicles in Nigeria.	The sole beneficiary is the National Automotive Council (NAC).
15	RICE LEVY	FGN	To fund local production of rice in Nigeria.	The local rice producers in Nigeria.

S/No	Account Name	Ownership	Purpose	Beneficiary
16	PORT LEVY	FGN	The development of facilities at sea ports, airports, and Agencies responsible for promoting and development of export goods from Nigeria.	•Nigerian Ports Authority (NPA) •Federal Airports Authority of Nigeria (FAAN) •Nigeria Shippers Council (NSC) •Raw Materials Research and Development Council (RMRDC) •Nigeria Export Promotion Council (NEPC) •Nigeria Export-Import Bank (NEXIM)
17	ECOWAS LEVY	This fund belongs to ECOWAS member Countries domiciled with Central Bank of member countries.	It is used to encourage development of trade between countries in the ECOWAS trade group.	The beneficiary is ECOWAS Secretariat in Abuja, Nigeria.
18	Comprehensive Import Supervision Scheme (CISS) LEVY	Destination Inspection is a self-financing scheme where importers paid for the services.	It is used to pay the fees of the Destination Inspection Service Providers as provided in the law since they are not paid from the Annual Budget.	The following Destination Inspection Agents are beneficiaries: - Global Scanners - SGS Trade Assurances Services - Cotecna Destination Inspection Ltd - Webb-Fontaine
19	Nigeria Export Supervision Scheme (NESS) LEVY	The NESS is a self-financing scheme, where the pre-shipment inspection of exports is paid from.	It is used for the promotion of export goods and services in order to ensure quality, standards and value. It is used to pay for the pre-shipment inspection service providers since there is no budgetary provision.	Messrs. Cobalt International Services Ltd.
20	Service Charge Pool Account	FGN	N/A	
21	Cigarette Levy	FGN	This is a Levy Imposed On Industries that are engaged in Cigarette Production.	
22	Custom Textile Levy	FGN	To Invest In Industries that will Produce Textile	Federal Ministry Of Industry, Trade & Investment

S/No	Account Name	Ownership	Purpose	Beneficiary
23	Implementation Committee On FGN Landed Property	FGN		FGN Landed property Committee
24	Cement Levy	FGN	For development of Cement Production in the Country	
25	Husk Brown Rice Levy	FGN		
26	Levy on Sanitary Pool Account	FGN		
27	Levy on Wines Spirit	FGN	This is Levy Imposed On Industry Involved in the production of Wines and Spirits	
28	Pension Bond Redemption Fund	FGN	Public Servant Retirement Benefit.	Public Servant
29	Consolidated Pool Account	FGN	Consolidated Pool Accoat Is An Account Into Which Monies Belonging To The FGN Is Paid	Payment Of Salaries And Benefits To FGN Employee
30	MOFI Optional Account	FGN	For MOFI Revenue, Dividends, Director fee, Rent	Federal Government
31	Wheat Flour Levy			
32	Wheat Grain Levy	FGN	Production Of Wheat In The Country	Federal Ministry Of Agriculture & River Basins
33	Police Equipment Fund	FGN	Acquisition Of Police Equipment	Nigerian Police Force
34	Cheque Operational Account	FGN		Federal Government
35	Monitisation(Motor Vehicle)	FGN	Proceed of Monetized Motor Vehides	Federal Government
36	NITDA Pool Account	FGN	Regulation Of Information Technology Practices, Activities & System	NITDA
37	FGN Independent Revenue Account US$	FGN	FGN Revenue collection US$	Federal Government
38	Solid Minerals Revenue Pool A/C	Federation	Solid Mineral Revenue Account With CBN	FGN/The Three Tiers Of Government
39	FGN Signature Bonuses Account	FGN	The Fund Is For The Development Of The Petroleum Industry And The Manpower (Capacity Building) And Other Requirement Of The Industry	The Main Beneficiary Of The Signature Bonus Is The PTDF
40	35% NAC Levy Pool Account	FGN		
41	40% Polished Rice Levy Pool A/C	FGN		
42	IPPIS Operation Account	FGN	IPPIS Third Parties Transactions	Third Parties & Employees.

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

3.0 Federal Government Budget performance appraisal

3.1.0 Revenue Performance

The FGN planned to finance the 2017 budget of ₦7,441.18 billion with the sum of ₦5,084.40 billion revenue estimates from its 48.50 percent share of FAAC, 14 percent share of VAT, Independent Generated Revenue, Unspent Funds of previous year and Balances of Special Accounts at the end of year 2016.The performance of the revenue items however, fell short of the annual projections.

3.1.1 Statutory Allocation

Federal government share of the Federation's revenue for the period under review stood at₦2,424.70 billion from ₦1,964.62 billion in 2016 reflecting an increase of ₦460.08 billion (or 23.42%). Further analysis indicated that ₦181.86 billion was deducted at source while the balance of ₦2,242.85 billion was re-distributed among FGN, FCTA and the Special Accounts. The Federal Government received the net sum of ₦2,050.91 billion from the Federation Account as Statutory revenue in 2017 against the ₦1,731.39 billion of 2016. This excludes the cost of collection received by DPR, NCS and FIRS that form part of FGN budget.

3.1.2 Value Added Tax

The federal Government received the sum of ₦139.34 billion against the ₦259.20 billion projected indicating ₦119.86 billion shortfalls. However, this is ₦22.56 billion (or 19.32%) higher than the ₦116.78 billion received in 2016. The 15% (or ₦139.34 billion) share of VAT Pool Account was re-distributed between FGN and FCT. While the Federal Government received ₦130.05 billion, FCT received ₦9.29 billion representing 14 percent and 1 percent share of VAT revenue in line with the VAT Act. Further analysis of the VAT pool Account showed that ₦36.69 billion and ₦2.02 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

The relentless effort of the FGN to diversify the economy away from Oil that has being the main source of revenue to the three (3) tiers of government with the attendant challenges of price fluctuation and pipeline vandalism over the years to Non – Oil has started yielding positive result. There was a significant increase in the FGN Independent revenue reported in the reviewed period of ₦619.05 billion compared to the ₦253.32 billion reported in 2016. That showed an increase of ₦365.73 billion or 144.37 percent.

Despite the improvement observed, the amount fell below expected target in the review period. 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 for three (3) years is analyzed below:

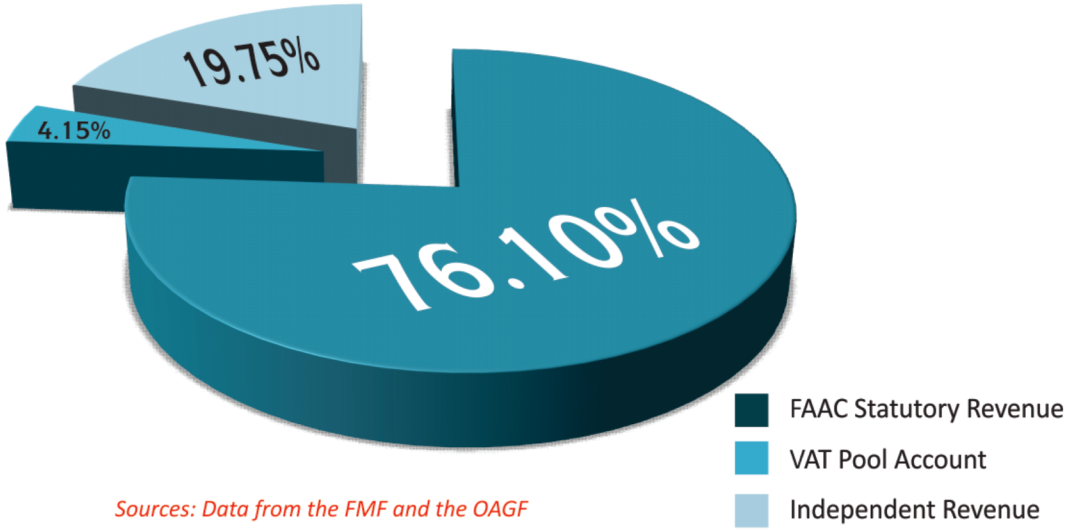
Table 6: Detailed Revenue Performance (2015 - 2017).

DESCRIPTION	BUDGET 2017 ₦	ACTUAL 2017 ₦	ACTUAL 2016 ₦	ACTUAL 2015 ₦
Statutory Allocations: FAAC	3,290,760,525,342.00	2,386,022,153,142.69	1,864,112,313,551.40	2,426,016,647,945.69
Value Added Tax Allocation	241,920,000,000.00	130,053,262,860.59	108,997,999,612.48	104,661,035,354.09
Total Statutory Allocation	**3,532,680,525,342.00**	**2,516,075,416,003.28**	**1,973,110,313,163.88**	**2,530,677,683,299.78**
Independent Revenue:	807,570,000,000.00			
Tax Revenue		0	5,824,575,171.65	
Non - Tax Revenue:				
Personal Taxes				0
Licences			2,494,295,820.04	5,583,595,856.38
Mining Rents		889,236,222.44	1,155,312,252.62	809,929,098.05
Royalties			321,506,469.00	0
Fees General		442,187,627,367.52	57,608,007,457.47	25,273,285,949.15
Fines		218,745,170.71	330,085,009.65	2,661,432,109.28
Sales General		1,556,363,062.21	20,846,698,596.78	29,514,217,497.62
Earnings		1,812,298,112.57	10,230,211,289.70	13,358,183,054.95
Rent on Government Buildings		128,341,532.69	1,089,552,828.09	163,206,729.11
Rent on Lands and Others		169,766,852.79	176,375,424.55	1,579,488,628.46
Repayments-General		10,106,091.45	20,527,500.00	231,512,466,820.29
Investment Income (Including Operating Surplus)		168,528,406,598.98	158,730,832,737.44	298,916,102,027.72
Interest Earned		3,553,384,928.92	317,173,214.68	47,097,219.74
Re-imbursement				72,003,966,625.40
Total Non -Tax Revenue		**619,054,275,940.28**	**253,320,578,600.02**	**681,422,971,616.15**
Total Independent Revenue	**807,570,000,000.00**			
Other Revenue Sources :				
Other Revenue Sources of the Government		68,634,292.29	515,693,994.10	
Total Other Revenue Sources				
TOTAL REVENUE	**4,340,250,525,342.00**	**3,135,198,326,235.85***	**2,232,771,160,929.65****	**3,212,100,654,915.93**

* Excludes the sum of ₦482.46 billion (Aids & Grant ₦9.03 billion, Other Revenue ₦0.07 billion and Revenue from Special Funds ₦473.46) recognized in the statement of financial performance.

** Excludes Aids & Grant, Debt Forgiveness/Other Capital Receipts to CDF and Other Revenues

Figure 3.1: Composition of Federal Government Revenue, 2017



Sources: Data from the FMF and the OAGF

3.2.0. Expenditure Performance

Federal Government aggregate expenditure for the fiscal year 2017 stood at ₦6,578.97*billion, against the ₦7,441.18 billion projected for the period. The amount is ₦862.21 billion (or 11.59%) less than the annual estimate. The aggregate expenditure incurred in the year is lower than the sum of ₦7,868.72**billion expended in the preceding year.

Out of the ₦6,578.97 billion expended, Non-Debt Recurrent expenditure amount to ₦4,246.01 billion, Finance cost ₦1,450.12 billion and Capital expenditure ₦882.84 billion. Further review indicates that Statutory Transfer accounted for ₦434.41billion for the reviewed period. The expenditures performance was affected by non-realization of the revenue target captured in the budget.

Figure 3.2: Composition of Federal Government Expenditure, 2017

Sources: OAGF

* Includes ₦882.84 billion (Purchase/Construction of: PPE , Investment Property, Intangible Assets and Acquisition of Investments) recognized in the cash flow statements

** Includes ₦802.49 billion (Purchase/Construction of PPE, Investment Property and Intangible Assets)

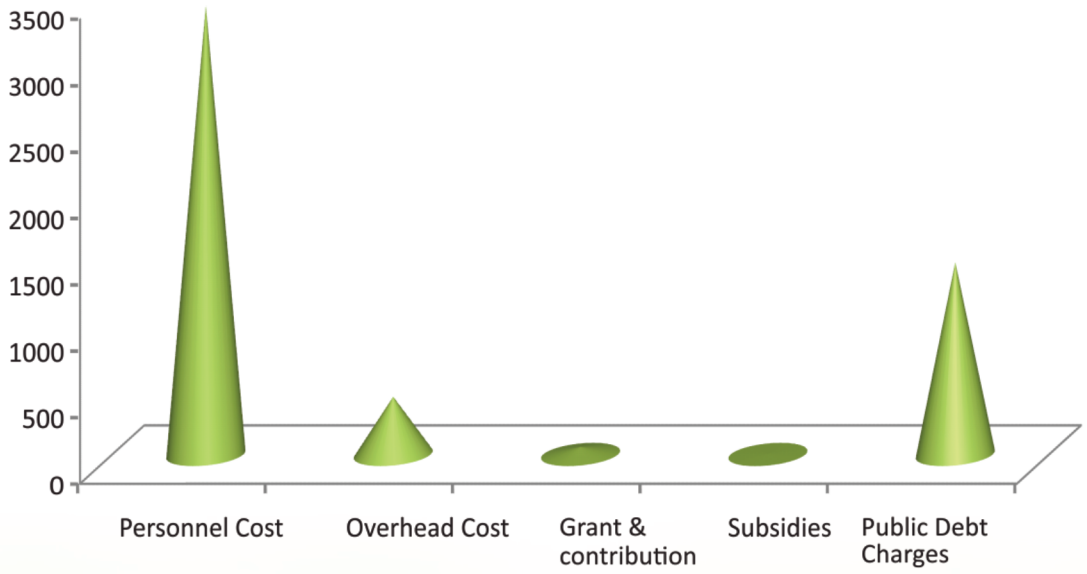
3.2.1 Recurrent Expenditure

In 2017 fiscal year, the recurrent expenditure of the FGN accounted for 86.58 per cent of the aggregate expenditure. Personnel cost rose by 50.95 per cent to ₦3,387.48* billion when compared to the preceding year sum of ₦2,244.14 billion. This represents 59.47per cent of recurrent expenditures or 51.49 per cent of total expenditures.

Further analysis shows that Overhead Cost, Grants & Contribution, Subsidies and Public Debt charges accounted for 7.65 percent, 1.01 percent, 0.11 percent, and 25.46 percent of the recurrent expenditures against 14.09 percent, 10.31 percent, 1.58 percent and 27.36 percent respectively of the preceding year.

Also transfer to Other Government Entities amount to ₦359 billion compared to the ₦2,291.02 billion in 2016. This showed 84.33 percent decline of total transfer. The increase in the personnel cost during the period necessitates the substantial decrease in amount released for overheads costs and other expenditure items.

Figure 3.3: Federal Government Expenditure Component, 2017(₦ billion)



Sources: OAGF

* Personnel cost includes Employees Benefits of ₦ 59.65 billion

3.2.2: Capital Expenditure

The sum of ₦882.84 billion was invested in infrastructural development and assets acquisition in the year under review compared to the ₦831.75 billion of the 2016. This accounted for 13.42 percent of Federal Government aggregate expenditure as at 31st December, 2017.

The sum of ₦1,568.24 billion was released by the Treasury out of the ₦2,174.49 billion

appropriated for capital expenditure for the fiscal year 2017 as at 12th June, 2018. This excluded the capital expenditure from IGR, Transfers, Loans and Other Public Funds. However, actual amount expended on capital as at the reporting date 31st December, 2017 stood at ₦882.84 billion only while the balance was incurred in 2018. Funds were released to priority sector particularly, Power, Road, Rail, Housing and Aviation as well as the provision of physical and food Security to stimulate economic activities and growth. ₦1,452.43 billion was utilized out of the ₦1,568.24 billion released for the fiscal year 2017 leaving the balance of ₦115.81 billion as unspent. Implementation of the budget was however, challenged by the delay in the presentation of the 2017 Appropriation Bill to the National Assembly and non realization of revenue target. Capital expenditure was extended to 30th June, 2018 arising from the delay in the passage of the bill and signing into law the Act by the Acting President. The Capital budget implementation was therefore negatively affected by its' late passage and commencement in June, 2017 thereby adversely affecting capital project execution.

3.2.3: Statutory Transfer

The sum of ₦434.41 billion was transferred to statutory bodies in year 2017 to finance their operations (Personnel, Overhead and Capital expenditures). This accounted for 6.6 percent of aggregate expenditure for the fiscal year 2017. Further analysis of the releases shows the total amount received by each of the statutory body: National Assembly (NASS) ₦125 billion, National Judicial Council (NJC) ₦100 billion, Independent National Electoral Commission (INEC) ₦45.00 billion, Universal Basic Education Commission (UBEC) ₦95.19 billion, Niger Delta Development Commission (NDDC) ₦64.02 billion, Public Complaint Commission (PCC) ₦4.00 billion, and National Human Right Commission (NHRC) ₦1.20 billion. These transfers form part of government expenditures for the period.

3.3 FGN Fiscal Balance and Financing

At an aggregate budgeted expenditure of ₦7,441.18 billion and inflows of ₦5,084.40 billion, the FGN projected a primary deficit of ₦2,356.77 billion for the year ended December 31, 2017. This accounted for an increase of ₦152.03 billion (or 6.9%) relative to a budgetary deficit of ₦2,204.74 billion in 2016 and represented 2.18 percent of GDP. Actual deficit for the year 2017 stood at ₦2,180.06 billion.

3.3.1 Deficit Financing

The Federal Government planned to finance the budgetary deficit of ₦2,356.77 billion through earnings from proceeds of sale of government properties of ₦25 billion, Privatization Proceeds of ₦10 billion and new borrowings of ₦2,321.77 billion. However, some of the projected financing items did not materialize thereby deepening borrowing to finance the budget and refinancing of matured debt securities.

3.3.2 Debt Financing

Debt financing has come to be the most effective means of financing the budget and critical infrastructure development worldwide. This development has led to what is referred to as public debt stock which is now categorized into External and Domestic debt with various maturity date and interest rates. Federal Government total debt is grouped into External Loan and Domestic Loan.

The Debt Management Office (DMO) is the Institution 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

Nigeria's total public debt as at 31st December, 2017 rose to ₦21,725.77 billion (US$70,999.26 Million) compared to ₦17,504.42 billion (US$57,391.53 million) in 2016. Representing an increase of ₦4,221.35 billion (US$13,607.73 million) or 24.12 percent. Non realization of revenue target during the year and the level of deficit in the 2017 Appropriation Act necessitated the increase in public debt stock required to be funded through both domestic and external borrowing as well as refinancing of matured debt securities.

Reports from DMO showed domestic debt constituted the greater portion of the public debt accounting for 73.36 percent while external debt stock represents about 26.64 percent of the total debt as at 31st December, 2017.

Breakdown of the debt stock indicates that the External debt stood at ₦5,787.51 billion (US$18,913.44 million), while domestic debt stood at ₦15,938.26 billion (US$52,085.82 million). Further analysis shows that out of the external debt stock of US$18,913.44 outstanding, FGN component was US$14,796.31 million while the balance of US$4,117.13 million was owed by the States and FCT.

Table 7: Nigeria's Total Public Debt (2015 – 2017)

Description	2017	2016	2015
External Debt Stock			
US$ million	18,913.44*	11,406.27	10,718.43
NG₦ Billion	5,787.51	3,478.92	2,111.53
as % of GDP	4.85	3.23	2.13
FGN'S Domestic Debt			
US$ million	41,142.11	36,256.41	44,857.85
NG₦ Billion	12,589.49	11,058.20	8,837.00
as % of GDP	10.54	10.28	8.93
States' Domestic Debt Stock			
US$ million	10,943.71**	9,728.84	9,852.25
NG₦ Billion	3,348.77**	2,822.89	1,655.19
as % of GDP	2.80	2.78	1.96
Nigeria's Total Public Debt			
US$ million	70,999.26	57,391.53	65,428.53
Ng₦ Billion	21,725.77	17,360.01	12,603.71
as % of GDP	18.20	16.40	13.02

Sources: DMO & OAGF

* *External Debt includes those of the States and FCT*

** *Actual Domestic Debt stock for 32 States & FCT were as at December 31, 2017, while 3 States (Akwa- Ibom, Katsina & Lagos) were as at September 30, 2017, and Borno State (June 2017)*
Official exchange rate of ₦306.00/US$1 as at 31st December, 2017

According to data from DMO, the ratio of Nigeria's Total Public Debt-to-GDP in 2017 was 18.20 percent compared to16.40 percent in 2016 which was still within the Country's specific limit of 19.39 percent in the medium-term, up to 2017 and far below the Country Policy and Institutional Assessment (CPIA's) threshold of 56.00 percent for countries in Nigeria's peer-group and West African Monetary Zone (WAMZ) convergent threshold of 70.00 per cent. Also, a new Country-Specific Debt Limit for Total Public Debt-to-GDP has been set at 25 percent for medium –term, 2018 to 2020.

3.3.2.2 FGN Debt Portfolio

The FGN's debt portfolio rose to ₦18,026.28 billion at year end 2017, from ₦14,374.04 billion in 2016, representing an increase of ₦3,652.24 billion or 25.41 percent. The increase was occasion by the funding need of the 2017 budget deficit and refinancing of matured debt securities. The debt stock comprised of External Loan Stock of ₦4,527.67 billion (US$14,796.31Million) and Domestic Debt Stock of ₦13,499.53 billion. Data from the DMO reviewed further that the External Loans are from both Official (Bilateral and Multilateral) and Commercial (Eurobonds and Other Commercial) Creditors.

3.3.2.3 FGN External Debt Stock

The Federal Government external debt stock outstanding as at 31st December, 2017 was US$14,796.31 million. The breakdown of the external debt portfolio indicates that Official Creditors (Multilateral and Bilateral) accounted for the bulk of the debt stocks totaling ₦2,599.87 billion (US$8,496.31Million) or 57.42 percent, while the private Creditors (Eurobonds and Diaspora Bond) accounted for ₦1,927.80 billion (US$6,300.00 million) or 42.58 percent at the year-end 2017.The official creditors' debts are principally concessional loans, while commercial loans are obtained at non-concessional or market terms.

The increase in 2017 external loans portfolio compared with 2016 was due to the implementation of policy of rebalancing public debt portfolio to attain an optimal composition of 60:40 for domestic and external respectively. The strategy is designed to reduce short term high cost domestic debt in favour of relatively cheaper and long tenured loans to minimize the debt service cost and create more borrowing space for the private sector in the economy.

The Official Creditors consist of World Bank(WB) Group and African Development Bank (ADB) sources (mostly low interest funds from multilateral financial institutions). Multilateral are mostly concessional loans and have been the major source of external debt financing.

These loans are owed largely to the International Development Association (IDA) and African Development Fund (ADF) and are also highly concessional. They constitute significant portion of the FGN external debt portfolio.

FGN Multilateral debt stock at the end of year 2017 stood at ₦1,942.73 billion ($6,348.79million), while the bilateral loan stood at ₦657.14 billion (US$2,147.52 million). However, French Development Agency (AFD), Exim Bank of China, Japan (JICA), Exim Bank India and Germany (KFW) accounted for the bilateral loans. Commercial loans on the other hand from the Private sources are non-concessional debts and accounted for ₦1,927.80 billion (US$6,300.00 million).

3.3.2.4 Domestic Debt Stock

The stock of Federal Government domestic debt at year end-December 2017 was ₦13,499.53 billion, representing an increase of ₦1,516.28 billion or 12.65 percent compared to the ₦11,983.25 billion in 2016. The Domestic debts comprised of FGN Bonds, Nigerian Treasury Bills (NTB), Treasury Bonds, FGN Savings Bond, Sovereign Sukuk, Green Bond and Internal Loans from Other Public Funds and Loans reported by MDAs.

The Debt strategy adopted was to ensure the use of long-term securities to minimize refinancing risk and cost. Analysis of the domestic debt stock showed that the Stock of FGN Bonds and NTB rose to ₦8,715.81 billion and ₦3,579.80 billion in 2017 from ₦7,564.94 billion and ₦3,277.28 billion in 2016 respectively.

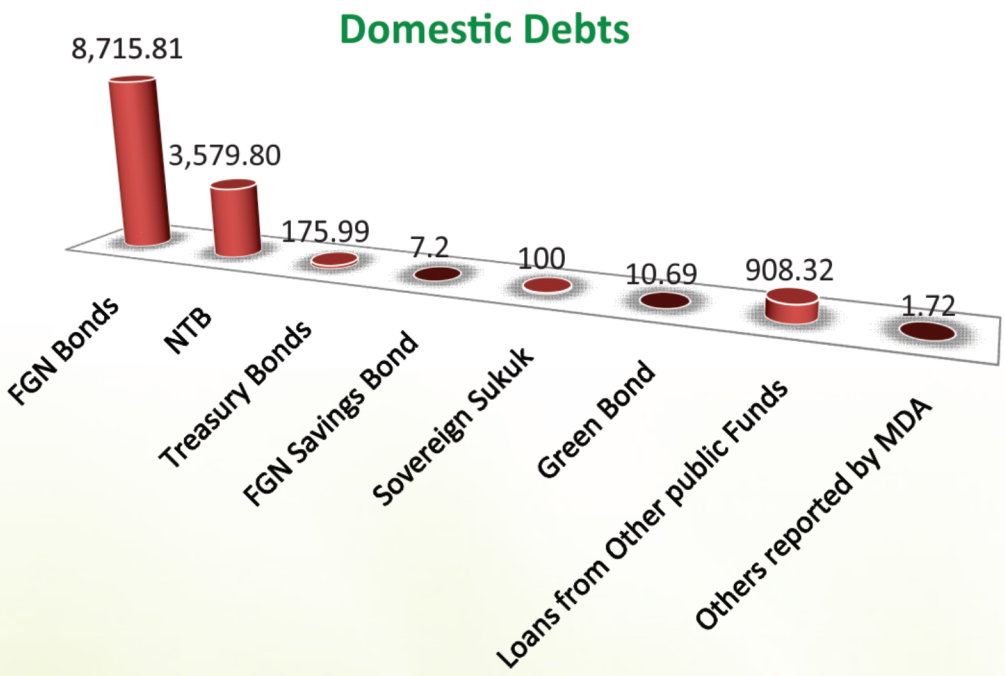
The FGN has continued to redeem the Stock of Treasury Bonds without new issue over the years. The total Treasury Bonds instruments outstanding at the end of year 2017 was ₦175.99 billion.

Table 8: FGN's Domestic Debt Stock Outstanding, 2015 - 2017

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

Sources: DMO & OAGF

Figure 3.4: Composition of FGN Domestic Debts 2017



04

Public Finance Management Reform (PFMR)

4.1 Adoption of IPSAS Accrual Accounting

The decision by the Federal Executive Council to adopt the International Public Sector Accounting Standards (IPSAS) by the three tiers of Government in Nigeria is one significant step that has changed the way and manner budgeting, accounting and financial reporting are carried out in the Public Sector. To ensure that this reform is effectively implemented in the Ministries, Departments and Agencies (MDA), therefore, there is need to change the organizational structure of Finance and Accounts Department. To achieve this objective, an Inter-Ministerial Committee was set up to review the Organogram and functions of Finance and Accounts Department in all MDA. The new Organogram is to ensure Transparency and Accountability in the management of Government financial resources.

Furthermore, new books of accounts/other accounting records are to be developed for use by all MDA to ensure uniformity in accounting system.

The FGN transited from IPSAS Cash Basis to 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.

Assets acquired prior to commencement of IPSAS accrual basis of accounting are yet to be valued and brought into the books. Guidelines for First Time Adoption have been issued to guide MDA.

4.2 GIFMIS

Government Integrated Financial Management Information System (GIFMIS) is part of the National Strategy for Public Service reform, aimed at improving the acquisition, allocation, utilization and conservation of public financial resources using automated and integrated, effective and efficient information technology that facilitates strategic management of public financial resources and enhances accountability, transparency, cost effective public service delivery, economic growth and poverty reduction efforts.

Objectives of the GIFMIS

The overall objective is to implement a computerized financial management information system for the FGN, which is efficient, effective, and user friendly and which:

(a) Increases the ability of FGN to undertake central control and monitoring of expenditure and receipts in the MDAs.

(b) Increases the ability to access information on financial and operational performance.

(c) Increases internal controls to prevent and detect potential and actual fraud.

(d) Increases the ability to access information on Government's cash position and economic performance.

(e) Improves medium term planning through a Medium Term Expenditure Framework (MTEF)

(f) Provides the ability to understand the costs of groups of activities and tasks.

(g) Increases the ability to demonstrate accountability and transparency to the public and cooperating partners.

In accordance with the contract signed on 10th May 2011, GIFMIS implementation and support was to be concluded by 30th June 2016. However, due to various factors especially the funding reliability after the closure of the Economic Reforms and Governance Project, implementation could not be completed. The Steering committee extension of support up to 31st July 2017 has since been further extended to 30th September 2018.

GIFMIS has continued to enable rollout of TSA because all MDAs of the Federal Government are on TSA. This is in collaboration with the CBN. The status as at 31st December, 2017 is as follows:

Status of Project Activities

Deployment of Treasury Single Account enabling functionality

S/N	INDICATOR	TARGET	DECEMBER 2017
1	Number of MDAs	All MDAs	766 MDAs
2	Budget Percentage	100%	92.39%

4.2.1 Deployment of Full GIFMIS functionality

In addition to TSA enabling functionalities that are deployed to all MDAs except foreign missions, full GIFMIS functionalities were deployed in eight pilot sites on 18th October 2015. During the year 2017, further deployment was initially delayed

pending datacenter enhancement and the focus was on support for the budget preparation and then measures to strengthen revenue collection, accounting and reporting. As at 31st December 2017, the status is as follows

Table 9: GIFMIS/TSA Implementation Status

TRACKING INDICATOR	TARGET	DECEMBER 2017	
		No.	% AGE
Budget Preparation	849	766	90.22%
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	12.37%
Stores Management	849	105	12.37%
Assets Management	849	105	12.37%
Number of active users	45,051	16,064	35.66%

In furtherance of the MoU signed between OAGF and FIRS on the measures to strengthen revenue collection and accounting using GIFMIS on the 28th October, 2013, the GIFMIS project team developed and deployed an electronic interface between the FIRS tax portal and GIFMIS. The interface is yielding the desired result of revenue collection and accounting in line with federal government policy direction.

4.3 TSA / E-Collection Scheme

The TSA e-Collection Scheme initiatives enthroned a new regime of centralized, transparent and accountable treasury management system designed to improve 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 using the CBN Payment Gateway.

Sub Accounts were created for qualified MDA and accesses granted to them and are linked to the TSA. Some of the funds earlier moped up in 2015 were returned to the respective MDA in line with the policy guidelines. All receipts in favour of MDA not being revenue or other monies meant for the CRF under extant laws, Rules and Regulations are deposited directly into their respective Sub Accounts. Also TSA e-Collection Pool Account which is a temporary holding account for funds whose final account of destination is not readily available or known at the time of collection was created. Funds on this pool account are transferred to the appropriate TSA Account or Sub Account once established.

This has reduced the need for government to borrow when idle funds exist in banks and ways and means charges. The system has enabled the federal government to determine its cash position at any giving time with better control and oversight over MDA operations. The TSA e-Collection Scheme initiative has also, improved implementation of fiscal and monetary policies. Gross collections to the TSA was over Eight trillion (₦8 Trillion) as at 29th of December, 2017.

05

Federal Government GPFS

5.0 Federal Government GPFS

Introduction

General Purpose Financial Statements (GPFS) are a structured representation of the financial position and the transactions undertaken by an entity. GPFS are Statements issued periodically for users that are unable to demand financial information to meet their specific information needs. These users include Citizens, Voters, their representatives and other members of the public.

Pursuant to the policy of the Federation for all Public Sector Entities in Nigeria to adopt the provisions of IPSAS Accrual basis of accounting by 1st January, 2016 (i.e. the date of adoption of IPSAS accrual basis for the first time in Nigeria), PSEs that were hitherto on either Cash or Accrual basis of accounting are required to prepare IPSAS Accrual GPFS.

The components of the GPFS to be prepared by MDA are:

- Statement of Financial Performance;
- Statement of Financial Position;
- Cash flow Statement;
- Statement of Changes in Net Assets/Equity;
- Statement of Comparison of Budget and Actual Amounts; and
- Notes to the Financial Statements and Other Disclosures

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

Alhaji Ahmed Idris, FCNA
Accountant-General
of the Federation

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.

Responsibility for the integrity and objectivity of the Financial Statements rests entirely with the Government. These Financial Statements reflect government operations and financial position of Government as at 31st December, 2017.

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

5.2 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, 2017.

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 31stDecember, 2017 with corresponding Statement of Financial Position as at 31st December, 2016.
3.	**Basis of Preparation** The GPFS have been prepared on historical costs and the accrual basis 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 924 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 approved 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.
Part B – Significant Accounting Policies: Revenue	
9.	**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.
10.	**Independent revenue paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, taxes, fines, etc.)** **Non-exchange Transactions** For non -exchange transactions, revenue is recognized when it is paid into the CRF. **Exchange Transactions** For exchange transactions, revenue is recognized on assessment and approval.

S/N	Accounting Policy
11.	**Independent revenue not paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, fines, etc.) but retained by respective MDA in line with the enabling 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, the revenue is recognized on assessment and approval.
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.

S/N	Accounting Policy
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.
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

S/N	Accounting Policy
19.	**Amortization Charges** - Contd. 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.)
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.)

S/N	Accounting Policy
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.
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 in the Statement of Financial Position with corresponding Intangible Assets Schedule.

S/N	Accounting Policy
	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'S CERTIFICATE

Report of the Auditor-General for the Federation on the Consolidated Financial Statements for the year ended 31st December 2017: Audit Opinion

Qualified Opinion

I have audited the financial statements of the Federal Government of Nigeria, which comprise the statement of financial position as at December 31, 2017, and the statement of financial performance, statement of charges in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion Section of this report, the accompanying Financial Statements present fairly in all material respects, the financial position of the Federal Government of Nigeria as at December 31, 2017, and (of) its financial performance and its cash flows for the then ended in accordance with International Public Sector Accounting Standards (IPSAS).

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 as stated within the Accounting Policies Note. The exemptions in respect of Accounting for revenues and assets affect the fair presentation of the Financial Statements.

DEFICIENCIES IN THE FINANCIAL REPORTING AND CONSOLIDATION PROCESS

Deficiencies were noted in the process for consolidating the balances of Ministries, Departments and Agencies into one economic entity. There were significant discrepancies in the accounting records as well as material balances which needs to be reconciled.

The consolidation boundary for the Federal Government's Financial Statements needs also to be adequately defined.

Responsibility for the financial statements

In accordance with the provisions of Finance (Control and Management) Act, Cap F26 LFN 2004, the Accountant-General of the Federation is responsible for the preparation and fair presentation of the Financial Statements of the Federal Government of Nigeria, in accordance with the international Public Sector Accounting Standards (IPSAS). The Accountant-General has thus prepared and submitted to me for audit the Financial Statements as produced at Section 12 of my report in accordance with Section 24 of the Finance (Control and Management) Act and Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

AUDITOR-GENERAL's CERTIFICATE - Contd.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on audit. I conducted my audit in accordance with the International Standards of Supreme Audit Institutions. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

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 misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair 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 control. An audit also includes an evaluation of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as of the everall presentation of the financial statements.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Report on other legal and regulatory requirements

Furthermore, other than with respect to the matters stated within the basis for my opinion, the transactions of the Federal Government of Nigeria operations that have come to our notice or that we have tested as part of our audit have, in all significant respects, been accordance with the Financial Regulations and relevant legislative authorities.

ANTHONY M. AYINE, FCA

Office of the Auditor-General for the Federation
Plot 273 Samuel Ademulegun Street
Central Business District
P.M.B. 128 Garki, Abuja

19 July, 2019

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2017

Previous Year Actual (2016)		Notes	Actual 2017	Final Budget 2017	Supplementary Budget 2017	Initial/ Original Budget 2017	Variance on Final Budget
₦	0		A	B(C+D)	C	D	E (B-A)
			₦ Billion	₦ Billion	₦	₦ Billion	₦ Billion
	REVENUE						
1,864,112,413,551.29	Government Share of FAAC (Statutory Revenue)	1	2,386.02	3,154.09		3,154.09	768.07
108,997,999,612.48	Government Share of VAT	2	130.05	241.92		241.92	111.87
5,824,575,171.65	Tax Revenue	3	-	-			-
95,460,002,736.60	Non-Tax Revenue	4	446.97	302.90		302.90	(144.08)
158,730,832,737.44	Investment Income	5	168.53	503.66		503.66	335.13
319,879,804.98	Interest Earned	6	3.55	1.01		1.01	(2.54)
37,981,866,436.69	Aid & Grants	7	9.03	-			(9.03)
1,451,243,677,063.67	Debt Forgiveness/Other Capital Receipts to CDF	8	-	-			-
578,931,562.10	Other Revenue	9	0.07	-			(0.07)
-	Revenue from Special Funds	10	473.42				
3,723,250,178,676.90	**Total Revenue (a)**		**3,617.65**	**4,203.58**	**-**	**4,203.58**	**1,059.35**
	EXPENDITURE						
1,981,658,414,310.73	Salaries & Wages	11	3,327.83	1,948.69		1,948.69	(1,379.14)
262,480,236,941.62	Employees Benefits	12	59.65	8.54		8.54	(51.11)
670,827,528,970.26	Overhead Cost	13	435.71	2,269.09		2,269.09	1,833.39
488,451,449,713.38	Grants & Contributions	14	57.62	-			(57.62)
74,789,413,705.67	Subsidies	15	6.20	-			(6.20)
108,095.95	Bad Debts Charges	16	-	-			-
1,297,009,110,138.06	Public Debt Charges	17	1,450.12	-			(1,450.12)
2,291,017,578,522.34	Transfer to other Government Entities	18	359.00	-			(359.00)
7,066,233,840,398.00	**Total Expenditure Before Provisions (b)**		**5,696.13**	**4,226.32**	**-**	**4,226.32**	**(1,469.81)**
	Net Operating Surplus/(Deficit) Before Provisions						
	Less Provisions:						
58,074,816,675.34	Depreciation Charges	19	215.60				
6,520,313.00	Impairment Charges	19	0.04				
169,686,368.56	Amortization Charges	20	12.39				
58,251,023,356.90	**Total Provisions ('c)**		**228.03**				
3,401,234,685,078.00	**Surplus/(Deficit) from Operating Activities for the Period d=(a-b-c)**		**(2,306.51)**	**(22.73)**	**-**	**(22.73)**	**2,529.16**
12,767,913.04	Gain/ (Loss) on Disposal of Asset	21	0.03				
(1,576,171,191,512.79)	Gain/(Loss) on Foreign Exchange Transaction	22	126.42				
-	Share of Surplus/(Deficit) in Associates & Joint Ventures						-
(1,576,158,423,599.75)	**Total Non-Operating Revenue/(Expenses) (e)**		**126.45**	**-**	**-**	**-**	**-**
(4,977,393,108,677.75)	**Surplus/(Deficit) from Ordinary Activities f=(d+e)**		**(2,180.06)**				
	Minority Interest Share of Surplus/ (Deficit) (g)		-				
(4,977,393,108,677.75)	**Net Surplus/ (Deficit) for the Period h=(f-g)**		**(2,180.06)**	**-**	**-**	**-**	**-**

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2017

	Notes	2017	2017	2016	2016
		₦ Billion	₦ Billion	₦ Billion	₦ Billion
ASSETS					
Current Assets					
Cash and Cash Equivalents	25	(400.34)		(152.74)	
Receivables	26	149.06		93	
Prepayments	27	6.60		5.40	
Inventories	28	84.77		35.77	
Total Current Assets A		(159.91)	(159.91)	(18.09)	(18.09)
Non-Current Assets					
Long Term Loans	29	0.97		0.69	
Investments	30	1,306.32		1,306.14	
Property, Plant & Equipment	19	1,451.16		921.45	
Investment Property	19	8.61		6.35	
Intangible Assets	20	36.79		44.03	
Total Non-Current Assets B		2,803.85	2,803.85	2,278.65	2,278.65
Total Assets C = A + B			**2,643.94**		**2,260.56**
LIABILITIES					
Current Liabilities					
Deposits	31	3.08		3.05	
Short Term Loans & Debts	32	4,783.71		4,418.31	
Unremitted Deductions	33	5.55		4.83	
Payables	34	267.76		199.97	
Short Term Provisions	35			0.01	
Current Portion of Borrowings	36	8.37		2.52	
Total Current Liabilities D		**5,068.48**	**5,068.48**	**4,628.68**	**4,628.68**
Non-Current Liabilities					
Public Funds	37	1,090.04		973.44	
Long Term Provisions	38	179.89		107.78	
Long Term Borrowings	39	13,243.48		9,955.73	
Total Non-Current Liabilities E		**14,513.42**	**14,513.42**	**11,036.95**	**11,036.95**
Total Liabilities: F = D + E			**19,581.90**		**15,665.63**
Net Assets: G = C - F			(16,937.96)		- 13,405.07
NET ASSETS/EQUITY					
Capital Grant	40	1,894.03		1,025.79	
Accumulated Surpluses/(Deficits)	41	(19,022.00)		(4,977.39)	
Other Reserves	42	190.01		(9,453.46)	
Minority Interest					
		(16,937.96)	(16,937.96)	- 13,405.07	(13,405.07)
Total Net Assets/Equity: H=G			-		- 0.00

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

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2017

Description	Notes	2017		2016	
		₦ Billion	₦ Billion	₦ Billion	₦ Billion
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)	1	2,386.02		1,864.11	
Government Share of VAT	2	130.05		109.00	
Tax Revenue	3	-		5.82	
Non-Tax Revenue	4	446.94		95.46	
Investment Income	5	168.51		158.73	
Interest Earned	6	3.55		0.32	
Aid & Grants	7	9.03		37.98	
Debt Forgiveness	8	-		1,451.24	
Other Revenue	9	0.07		0.58	
Revenue from Special Funds	10	473.42		-	
Total Inflow from Operating Activities (A)		**3,617.60**	**3,617.60**	**3,723.25**	**3,723.25**
Outflows					
Salaries & Wages	11	3,327.83		1,981.66	
Social Benefits	12	59.65		262.48	
Overhead Cost	13	435.71		670.83	
Grants & Contributions	14	57.62		488.45	
Subsidies	15	6.20		74.79	
Transfer to other Government Entities	18	359.00		2,291.02	
Finance Cost	17	1,450.12		1,297.01	

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2017 - Contd.

Description	Notes	2017		2016	
		₦ Billion	₦ Billion	₦ Billion	₦ Billion
Total Outflow from Operating Activities (B)		**5,696.13**	**5,696.13**	**7,066.23**	**7,066.23**
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)			**(2,078.52)**		**(3,342.98)**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from Sale of PPE	23	0.03		-	
Proceeds from Sales of Investment Property		-		-	
Proceeds from Sale of Intangible Assets		-		-	
Proceeds from Sale of Investment				-	
Dividends Received	24	0.02		-	
Purchase/Construction of PPE	19	875.07		-	
Purchase/Construction of Investment Property	19	2.45		-	
Purchase of Intangible Assets	20	5.15		-	
Acquisition of Investments	30	0.18			
Net Cash Flow from Investing Activites		882.89	**882.89**	**-**	**-**
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received	40	868.24		1,025.79	
Proceeds from Borrowings	25A	3,623.90		564.70	
Repayment of Borrowings	25B	(84.98)		(35.54)	
Dividends Paid					
Net Cash Flow from Financing Activities		4,407.16	**4,407.16**	**1,554.95**	**1,554.95**
Net Cash Flow from all Activities			**3,211.53**	**-**	**1,788.04**
Cash & Its Equivalent as at 1/1/2017		(152.74)		299.05	
Cash & Its Equivalent as at 31/12/2017	25	**(400.34)**		**(152.74)**	

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2017 - Contd.

Description	Notes	2017		2016	
		₦ Billion	₦ Billion	₦ Billion	₦ Billion
Notes: 1					
RECONCILIATION:					
Surplus/ (Deficit) per Statement of Performance		(2,180.06)		(3,401.23)	
Add Back Non-Cash Movement Items:					
Depreciation Charges	19	215.60		58.07	
Amortization Charges	20	12.39		0.17	
Impairment Charges	19	0.04		0.01	
Debt Forgiveness		-		0.00	
		(1,952.03)	**(1,952.03)**	**(3,342.98)**	**(3,342.98)**
Net Movement in Current Assets/Liabilities.					
Net Movement in Inventories		(49.00)		(35.77)	
Net Movement in Receivables		(55.58)		(41.13)	
Net Movement in Payables		(67.80)		(199.97)	
Net Cash Flow from Operating Activities		**(172.37)**	(172.37)	**(276.88)**	(276.88)
Note: 2					
Cash & its equivalent as at 31/12/17&16					
Cash Balances					
Bank Balances		**(400.34)**	(400.34)	**(152.74)**	(152.74)
Certificate of Deposits					

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

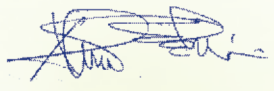
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2017

Details	Note Capital Grant	Other Reserves	Exchange Translation Reserve	Accummulated Surpluses/ (Deficits)	Total
	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion
Balance as at 1st January 2017	1,025.79			(14,430.86)	(13,405.07)
Changes in Accounting Policy					-
Restated Balance	**1,025.79**	-	-	(14,430.86)	(13,405.07)
					-
Surplus on Revaluation of Properties					-
Deficit on Revaluation of Investments	1,025.79	-	-	(14,430.86)	(13,405.07)
Net Gains and Losses not Recognised in the Statement of Financial Performance					-
Net surplus for the period	**1,025.79**	-	-	(14,430.86)	(13,405.07)
Balance at 31 December 2017	**1,894.03**	**190.01**		**(19,022.00)**	**(16,937.96)**
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 2017	**1,894.03**	**190.01**	**-**	**(19,022.00)**	**(16,937.96)**

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

CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 31ST DECEMBER, 2017

Description	Actual 2017	Final Budget 2017	Supplementary Budget 2017	Initial/ Original Budget 2017	Variance on Final Budget
	A	B(C+D)	C	D	E (B-A)
	₦ Billion	₦ Billion	₦ Billion	₦ Billion	₦ Billion
REVENUE					
Government Share of FAAC (Statutory Revenue)	2,386.02	3,154.09	-	3,154.09	768.07
Government Share of VAT	130.05	241.92	-	241.92	111.87
Tax Revenue	-	-	-	-	-
Non-Tax Revenue	446.97	302.90	-	302.90	(144.08)
Investment Income	168.53	503.66	-	503.66	335.13
Interest Earned	3.55	1.01	-	1.01	(2.54)
Aid & Grants	9.03	-	-	-	(9.03)
Debt Forgiveness	-	-	-	-	-
Other Revenue	0.07	-	-	-	(0.07)
Revenue from Special Funds	473.42	-	-	-	(473.42)
Inflows from Loans	3,623.90	-	-	-	
Total Revenue (a)	**7,241.55**	**4,203.58**	**-**	**4,203.58**	**585.93**
RECURRENT EXPENDITURE					
Salaries & Wages	3,327.83	1,948.69	-	1,948.69	(1,379.14)
Social Benefits	59.65	8.54	-	8.54	(51.11)
Overhead Cost	435.71	2,269.09	-	2,269.09	1,833.39
Grants & Contributions	57.62	-	-	-	(57.62)
Subsidies	6.20	-	-	-	(6.20)
Bad Debts Charges	-	-	-	-	-
Public Debt Charges	1,450.12	-	-	-	(1,450.12)
Transfer to other Government Entities	359.00	-	-	-	(359.00)
Total Recurrent Expenditure (b)	**5,696.13**	**4,226.32**	**-**	**4,226.32**	(1,469.81)
Capital Expenditure					
Total Capital Expenditure	875.07	-	-	-	(875.07)
Total Capital Expenditure = c	**875.07**	**-**	**-**	**-**	**(875.07)**
Total Expenditure: d=b+c	**6,571.19**	**4,226.32**	**-**	**4,226.32**	**(2,344.88)**
Budget Surplus/(Deficit): e=a-d	**670.36**	**(22.73)**	**-**	**(22.73)**	**2,930.81**



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

06

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 FIRS, 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 percent 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 Personnel of armed forces of the Federation, Nigerian Police Force and the Ministry or department charged with the responsibility of foreign affairs
- **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 theat were generated by MDAs as IGR.
- **Investment Income (Refer to Note 5):** These are Operating Surplus, Dividends and other income received from Government investment activities. It includes equity and corporate entities or companies distributions received by the FGN.
- **Interest Earned (Refer to Note 6):** These 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.
- **Other Revenues (Note 9):** is unspecified revenue that accrued to the government. It includes transaction revenue not categorized elsewhere.

NOTE 1

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2017

DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	FAAC SPECIAL ALLOCATION FROM FUNDS DEPT	EXCHANGE GAIN DIFFERENCE	EXCESS PPT	DISTRIBUTION OF $150 MILLION & EXCESS BANK CHARGES RECOVERED/ SOLID - MINERAL	NNPC REFUND TO FG	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	88,254,249,288.62	9,115,063,778.44	-	22,843,200,735.56	18,142,801,268.79	-	5,828,095,806.70	144,183,410,878.11
FEBRUARY	107,061,448,070.13	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	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	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	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	120,402,350,981.04	15,561,784,902.92	-	28,301,549,961.76	-	-	-	164,265,685,845.72
JULY	237,519,086,249.18	15,561,784,902.92	-	-	-	-	-	253,080,871,152.10
AUGUST	151,271,748,356.05	15,782,169,802.59	-	-	-	-	-	167,053,918,158.64
SEPT.	224,147,848,935.74	15,782,169,802.59	-	-	-	-	-	239,930,018,738.33
OCTOBER	166,556,599,465.81	15,782,169,802.59	-	-	-	22,312,245,165.64	-	204,651,014,434.04
NOVEMBER	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	212,748,785,616.20	15,782,169,802.59	-	-	-	-	-	228,530,955,418.79
SUB-TOTAL	**1,770,253,462,308.40**	**181,396,622,208.91**	**0.00**	**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**

NOTE 1

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2016

DETAILS/ MONTH	NET RECEIPT	DEDUCTIONS AT SOURCE	EXCHANGE GAIN	EXCESS PPT	ADD EXCESS CRUDE	NNPC REFUND TO FG	TOTAL
	₦	₦	₦	₦	₦	₦	₦
JANUARY	130,586,847,236.03	5,271,177,489.70	1,854,980,419.04	-	14,259,000,000.00	5,828,095,806.70	157,800,100,951.47
FEBRUARY	121,476,686,983.30	5,087,777,340.90	1,465,471,517.91	-	-	5,828,095,806.70	133,858,031,648.81
MARCH	112,019,649,687.48	5,087,777,340.90	1,491,776,126.00	-	-	5,828,095,806.70	124,427,298,961.08
APRIL	95,367,234,209.77	5,087,777,340.90	1,236,833,661.53	-	-	5,828,095,806.70	107,519,941,018.90
MAY	88,096,918,477.35	5,087,777,340.90	1,044,769,754.35	-	768,977,466.31	5,828,095,806.70	100,826,538,845.61
JUNE	98,789,448,750.19	5,087,777,340.90	1,108,068,104.98	-	-	5,828,095,806.70	110,813,390,002.77
JULY	174,629,364,966.46	5,087,777,340.90	36,637,931,208.36	-	4,187,016,191.06	5,828,095,806.70	226,370,185,513.48
AUGUST	113,871,230,276.77	5,087,777,340.90	46,904,748,113.12	21,167,265,513.03	666,010,128.43	5,828,095,806.70	193,525,127,178.95
SEPT.	128,347,993,900.18	9,115,063,778.44	36,681,693,097.34	14,768,250,000.00	-	5,828,095,806.70	194,741,096,582.66
OCTOBER	101,686,692,543.76	9,115,063,778.44	17,963,671,461.62	26,745,810,599.91	-	5,828,095,806.70	161,339,334,190.43
NOVEMBER	79,888,625,352.38	9,115,063,778.44	16,046,802,487.47	46,038,085,468.77	-	5,828,095,806.70	156,916,672,893.76
DECEMBER	81,013,785,464.27	9,115,063,778.44	16,792,810,447.99	27,848,700,000.00	-	5,828,095,806.70	140,598,455,497.40
SUB-TOTAL	**1,325,774,477,847.94**	**77,345,873,989.76**	**179,229,556,399.71**	**136,568,111,581.71**	**19,881,003,785.80**	**69,937,149,680.40**	**1,808,736,173,285.32**

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 2017 - Contd.

2017					2016			
DETAILS/ MONTH	RECEIPT FROM FAAC BY NCS	RECEIPT FROM FAAC BY FIRS	RECEIPT FROM FAAC BY DPR	TOTAL	RECEIPT FROM FAAC	RECEIPT FROM OTHER SOURCES		TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY				0.00				-
FEBRUARY				0.00				-
MARCH				0.00				-
APRIL				0.00				-
MAY				0.00				-
JUNE				0.00				-
JULY				0.00				-
AUGUST				0.00				-
SEPTEMBER				0.00				-
OCTOBER				0.00				-
NOVEMBER				0.00				-
DECEMBER	43,927,275,411.46	85,231,900,250.95	24,553,641,884.44	153,712,817,546.85	55,193,101,041.93	183,139,224.04		55,376,240,265.97
SUB-TOTAL	**43,927,275,411.46**	**85,231,900,250.95**	**24,553,641,884.44**	**153,712,817,546.85**	**55,193,101,041.93**	**183,139,224.04**	**0.00**	**55,376,240,265.97**

Note 1: Federal Government Share of Federation Account Allocation Committee (FAAC) Statutory Revenue

This Revenue source consists of all gross receipts that accrued to the Federal Government of Nigeria (FGN) from its share of Statutory Allocation from the Federation Account in line with the Federation Revenue sharing arrangement of 48.50%. In addition, Cost of Collections of Federal Institutions involved in collection of the Federation Revenue is added. In summary, the amount to the credit of this account are:

a. Federal Government Share of Statutory Revenue (48.50%)
b. 7% Cost of Collection of Nigeria Customs Service
c. 4% Cost of Collection of Federal Inland Revenue Service
d. 4% Cost of Collection of Department of Petroleum Resources
In line with the accounting policy, accounting for FAAC Statutory Allocation is effective when monthly FAAC is distributed.

FAAC	2,232,309,335,595.84
COST OF COLLECTION	153,712,817,546.85
TOTAL FAAC ALL	2,386,022,153,142.69
TOTAL FAAC ALL (APPROX. TO BILLION)	2,386.02

NOTE 2

DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX (VAT) FROM THE FEDERATION ACCOUNTS IN THE YEAR 2017

DETAILS/ MONTH	AMOUNT	
	2017 ₦	2016 ₦
January	10,654,380,345.92	8,342,381,368.25
February	9,881,304,929.16	9,370,270,358.69
March	9,301,500,074.92	8,706,578,906.14
April	10,570,729,023.84	8,633,053,893.90
May	11,380,133,547.09	8,770,841,374.43
June	10,749,985,708.40	8,751,636,682.25
July	10,973,047,284.61	9,058,684,437.36
August	10,823,703,798.42	9,003,074,517.70
September	11,654,116,072.84	10,209,307,471.77
October	11,197,536,738.72	8,637,194,734.51
November	12,057,486,641.33	9,357,090,645.62
December	10,809,338,695.33	10,157,885,221.86
TOTAL	**130,053,262,860.59**	**108,997,999,612.48**
TOTAL (APPROX. TO N BILLION)	**130.05**	**109.00**

This revenue source consists of gross receipts that accrued to the FGN from it's share of VAT after deducting 1% in favour of Federal Capital Territory Administration (FCTA) from the 15% due to the Federal Government in line with extant laws.

NOTE 3

AGGREGATE OF TAX REVENUE CONSTITUTE:

DETAILS	AMOUNT
	₦
Development Tax/Levy	(4,109,635.71)
Other Service Taxes	1,347,888.70
Reclassification to Note 4	2,761,747.01
TOTAL	0.00

Tax Revenue refers to compulsory tax/levy for the use of some services/facilities of government.

NOTE 4

AGGREGATE OF NON-TAX REVENUE CONSTITUTE:

S/NO	DETAILS	Financial Performance	Cash Flow
		₦	₦
1	RADIO STATION LICENSES	2,980,000.00	2,980,000.00
2	NATURALIZATION & CITIZENSHIP	2,450,000.00	2,450,000.00
3	INLAND WATER-WAY LICENSE	3,000.00	3,000.00
4	WATER USE LICENCE	3,000,000.00	3,000,000.00
5	MOTOR NUMBER PLATE	5,846,580.00	5,846,580.00
6	APPLICATION PROCESSING FEE	19,606,681.54	19,606,681.54
7	PROCESSING OF APPLICATION FOR RENEWAL	868,117,290.90	868,117,290.90
8	PENALTY FOR LATE RENEWAL OF APPLICATION	1,517,250.00	1,517,250.00
9	SUPREME / INDUSTRIAL COURT FEES	70,800,329.05	70,800,329.05
10	TRADE MARKS FEES	12,000.00	12,000.00
11	COMPANY & BUSINESS NAMES FEES	3,386,225.81	3,386,225.81
12	PASSPORT FEES	16,606,457,221.90	16,606,457,221.90
13	VISA & ALIENS REGISTRATION FEES	1,735,191,553.78	1,735,191,553.78
14	TRAVEL CERTIFICATE FEES	28,797,601.66	28,797,601.66
15	POLICE ESCORT & SPECIAL DUTIES FEES	6,000.00	6,000.00
16	WEIGHTS & MEASURE FEES	10,000.00	10,000.00
17	ELECTRICAL INSPECTORATE FEES	21,954,349.50	21,954,349.50
18	CONTRACTOR REGISTRATION FEES	40,309,792.25	40,309,792.25
19	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES	28,043,448.95	28,043,448.95
20	ACCREDITATION FEES	7,628,690.22	7,628,690.22
21	COURT SUMMONS FEES	556,450.00	556,450.00
22	TENDER FEES	406,375,331,436.03	406,375,331,436.03
23	FIRE SAFETY CERTIFICATE FEES	1,610,000.00	1,610,000.00
24	BUSINESS EXPATRIATE QUOTA / RENEWAL FEES	33,963,000.00	33,963,000.00
25	PROFESSIONAL REGISTRATION FEES	73,478,903.74	73,478,903.74
26	CERTIFICATION FEES	595,500.00	595,500.00
27	INFORMATION/AUTHENTICATION OF DOCUMENTS FEES	1,616,100.00	1,616,100.00
28	CONSULTANCY FEES	755,324,444.65	755,324,444.65
29	LABORATORY FEES	110,770,239.05	110,770,239.05
30	BIRTH AND DEATH REGISTRATION FEES	560,875.00	560,875.00

NOTE 4

AGGREGATE OF NON-TAX REVENUE CONSTITUTE: - Contd.

S/NO	DETAILS	AMOUNT ₦	
		Financial Performance	Cash Flow
31	DEVELOPMENT LEVY	7,371,000.00	7,371,000.00
32	BUSINESS/TRADE OPERATION FEES	201,588,695.00	201,588,695.00
33	INSPECTION FEES	78,686,194.40	78,686,194.40
34	SCHOOL/TUITION/EXAMINATIONS FEES	2,382,096,681.65	2,382,096,681.65
35	SCHOOL/TUITION/REGISTRATION/EXAMINATION FEES - POST GRADUTE	634,954,167.86	634,954,167.86
36	SCHOOL/TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	4,925,300,033.42	4,925,300,033.42
37	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	7,783,585,053.09	7,783,585,053.09
38	RIGHT OF OCCUPANCY FEES	866,889.00	866,889.00
39	PUBLICATION FEES	978,500.00	978,500.00
40	HOSPITAL SERVICES REGISTRATION FEES	318,795.00	318,795.00
41	HOSPITAL SERVICES CHARGES	79,888,996.57	79,888,996.57
42	REGISTRATION FEES	55,198,177.25	55,198,177.25
43	WORKSHOP/TRAINING/CONFERENCE FEES	83,597,500.00	83,597,500.00
44	NATURALIZATION & CITIZENSHIP FEES	650,000.00	650,000.00
45	BULK EXPEDITED MAIL/INTERNATIONAL MAIL OPERATION & PARCELS		
46	ACCEPTANCE AND OTHER RELATED SERVICES FEES	6,860,000.00	6,860,000.00
47	SUNDRY FINES	201,550,802.88	201,550,802.88
48	COURT FINES	17,165,651.35	17,165,651.35
49	SALES OF JOURNAL & PUBLICATIONS	1,348,700.00	1,348,700.00
50	SALES OF ID CARDS	880,630.06	880,630.06
51	SALES OF STORES	47,423,900.00	47,423,900.00
52	SALES OF BILLS OF ENTRIES FORMS	17,236,306.77	17,236,306.77
53	PROCEEDS FROM SALES OF FARM PRODUCE	571,950.00	571,950.00
54	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	12,239,613.54	12,239,613.54
55	PROCEEDS FROM SALES OF GOVT. VEHICLES	27,598,880.00	
56	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	533,004,323.89	533,004,323.89
57	SALES OF ADMISSION/RECRUITMENT/ENLISTMENT FORMS	911,000.00	911,000.00
58	SALES OF UNIFORMS	338,791,853.51	338,791,853.51
59	SALES OF FORMS	732,214,583.74	732,214,583.74

NOTE 4

AGGREGATE OF NON-TAX REVENUE CONSTITUTE: - Contd.

S/NO	DETAILS	AMOUNT ₦	
		Financial Performance	Cash Flow
60	SALES OF PLAN / REPRINT / MAP	27,000.00	27,000.00
61	SALES OF REAGENTS / CHEMICALS	2,947,889.62	2,947,889.62
62	SALES OF OTHER GOVERNMENT PROPERTIES	4,848,558.00	4,848,558.00
63	EARNINGS FROM CONSULTANCY SERVICES	1,584,825.00	1,584,825.00
64	EARNINGS FROM LABORATORY SERVICES	377,938,757.13	377,938,757.13
65	EARNINGS FROM THE USE OF GOVT. VEHICLES	32,616.00	32,616.00
66	EARNINGS FROM THE USE OF GOVT. HALLS	10,230,950.97	10,230,950.97
67	EARNINGS FROM TOLLS OF EXPRESSWAY	3,173,000.00	3,173,000.00
68	EARNINGS FROM MEDICAL SERVICES	667,938,348.38	667,938,348.38
69	EARNINGS FROM AGRICULTURAL PRODUCE	14,379,880.00	14,379,880.00
70	EARNINGS FROM TOURISM / CULTURE / ARTS CENTRES	386,300.00	386,300.00
71	EARNINGS FROM COMMERCIAL ACTIVITIES	709,032,334.12	709,032,334.12
72	EARNINGS FROM HIRE OF ACADEMIC GOWN / BOOKS OF PRECEEDINGS / OTHERS	1,018,200.00	1,018,200.00
73	EARNINGS FROM LIBRARY SERVICES	12,200.00	12,200.00
74	EARNING FROM ICT SERVICES	530,670.00	530,670.00
75	EARNINGS FROM MAINTENANCE / REPAIRS FEES	11,000.00	11,000.00
76	EARNINGS FROM CABOTAGE SERVICES	13,691,912.50	13,691,912.50
77	EARNINGS FROM GUEST HOUSES	1,545,993.52	1,545,993.52
78	EARNINGS FROM FINANCIAL SERVICES (REMITTANCES, POSTAL INSURANCE,		
79	POST BANK,MOBILE MONEY, E-COMMERCE & FINANCE INCLUSION)	1,128,600.00	1,128,600.00
80	RENT ON FEDERAL GOVT.QUARTERS	21,468,404.35	21,468,404.35
81	RENT ON FEDERAL GOVT.OFFICES	13,738,950.00	13,738,950.00
82	RENT ON FEDERAL GOVT BUILDINGS	7,811,400.00	7,811,400.00
83	RENT ON FEDERAL GOVT. LAND	135,867,716.00	135,867,716.00
84	LEASE RENTAL	7,000.00	7,000.00
85	RENT ON GOVERNMENT PROPERTIES	13,089,810.79	13,089,810.79
86	RECLASSIFICATION FROM NOTE 3	(2,761,747.01)	- 2,761,747.01
TOTAL		**446,972,484,412.38**	**446,944,885,532.38**
TOTAL (APPROX. TO ₦ BILLION)		**446.97**	**446.94**

This includes independent revenue from Licenses, Mining Rents, Royalties, Fines General, Sale General, Earnings General, Rent on Government Buildings, Rent on Land & Others and Re-Imbursements that were generated by Public Sector Entities (PSE) and paid into the Consolidated Revenue Fund (CRF) of the Federal Government as well as those retained by MDA as IGR.

NOTE 4

DETAILS OF NON TAX REVENUE ACCORDING TO MDA

S/NO	NON TAX REVENUE -FEES	2017 ACTUAL
	NAME	AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	NIGERIAN NAVY	630,000.00
2	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,583,056.00
3	FOREIGN MISSION: ABIDJAN	3,403,471.02
4	FOREIGN MISSION: ACCRA	39,880,584.11
5	FOREIGN MISSION: BANGKOK	7,324,531.95
6	FOREIGN MISSION: BANGUI	796,592.91
7	FOREIGN MISSION: BANJUL	2,608,367.14
8	FOREIGN MISSION: BATA	229,795.33
9	FOREIGN MISSION: BERLIN	11,468,261.07
10	FOREIGN MISSION: BISSAU	3,342,376.48
11	FOREIGN MISSION: BRAZAVILLE	7,478,081.65
12	FOREIGN MISSION: BUEA	5,125,024.46
13	FOREIGN MISSION: CANBERRA	44,335,552.99
14	FOREIGN MISSION: DAKAR	3,314,285.71
15	FOREIGN MISSION: DAR-ES-SALAAM	13,203,704.24
16	FOREIGN MISSION: DOUALA	2,334,455.13
17	FOREIGN MISSION: DUBAI TRADE MISSIONS	7,771,396.62
18	FOREIGN MISSION: DUBLIN	18,459,673.92
19	FOREIGN MISSION: GABORONE	197,659.10
20	FOREIGN MISSION: HONGKONG	157,894.74
21	FOREIGN MISSION: JOHANNESBURG	3,777,289.38
22	FOREIGN MISSION: KAMPALA	36,360,937.50
23	FOREIGN MISSION: KINGSTON	79,653.68
24	FOREIGN MISSION: KINSHASA	9,158,709.68
25	FOREIGN MISSION: LONDON	369,119,333.33
26	FOREIGN MISSION: WARSAW	967,619.05
27	FOREIGN MISSION: WASHINGTON	39,525,880.65

NOTE 4
DETAILS OF NON TAX REVENUE ACCORDING TO MDA - Contd.

S/NO	NON TAX REVENUE -FEES NAME	2017 ACTUAL AMOUNT ₦
28	FOREIGN MISSION: YAOUNDE	4,859,235.13
29	FOREIGN MISSION, JUBA, SOUTH SUDAN	5,977,058.82
30	FOREIGN MISSIONS, ABU DHAB	2,090,860.22
31	FEDERAL MINISTRY OF INTERIOR - HQTRS	39,010,000.00
32	NIGERIAN PRISON SERVICE	210,000.00
33	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	47,952,500.00
34	FEDERAL FIRE SERVICE	1,610,000.00
35	INDEPENDENT NATIONAL ELECTORAL COMMISSION	3,630,000.00
36	FEDERAL CHARACTER COMMISSION	355,000.00
37	CODE OF CONDUCT TRIBUNAL	155,000.00
38	NATIONAL COMMISSION FOR REFUGEES	20,000.00
39	NATIONAL MERIT AWARD	350,000.00
40	FEDERAL ROAD SAFETY COMMISSION	3,000.00
	ECONOMIC	
41	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,060,000.00
42	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	36,901,102.10
43	INVESTMENT AND SECURITIES TRIBUNAL	556,450.00
44	FEDERAL INLAND REVENUE SERVICES	10,749,700.00
45	NIGERIA CUSTOMS SERVICES	307,055,353.51
46	TSA SETTLEMENT CENTRE	1,559,774,000.00
47	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	22,000.00
48	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	369,303,603.50
49	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	140,000.00
50	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	40,000.00
51	MARITIME ACADEMY, ORON	529,996,764.07
52	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	1,520,001.05
53	NIGERIAN GEOLOGICAL SURVEY AGENCY.	405,000.00
54	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	3,589,023.48

NOTE 4

DETAILS OF NON TAX REVENUE ACCORDING TO MDA - Contd.

S/NO	NAME	2017 ACTUAL AMOUNT ₦
55	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	10,000.00
56	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	13,585,070.50
57	ANAMBRA/ IMO RBDA	298,500.00
58	LOWER BENUE RBDA	40,000.00
	LAW AND JUSTICE	
59	SUPREME COURT OF NIGERIA	7,120,786.05
60	FEDERAL HIGH COURT ? LAGOS	18,578,797.00
61	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	52,482,131.00
62	NATIONAL INDUSTRIAL COURT	64,648,543.00
63	NATIONAL JUDICIAL INSTITUTE- ABUJA	11,319,000.00
64	NATIONAL HUMAN RIGHTS COMMISSION	3,666,778.18
65	NIGERIAN COPYRIGHT COMMISSION	10,060,177.25
	SOCIAL	
66	NATIONAL YOUTH SERVICE CORPS (NYSC)	872,192.24
67	FEDERAL MINISTRY OF EDUCATION - HQTRS	68,803.74
68	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	594,593.20
69	NATIONAL LIBRARY OF NIGERIA	583,500.00
70	TEACHERS REGISTRATION COUNCIL OF NIGERIA	18,000.00
71	FEDERAL POLYTECHNIC KAURA-NAMODA	6,499,357.50
72	FEDERAL POLYTECHNIC NASARAWA	429,414,573.30
73	FEDERAL POLYTECHNIC KADUNA	731,577,235.21
74	FEDERAL POLYTECHNIC NEKEDE	534,016,047.00
75	FEDERAL POLYTECHNIC OKO	1,135,032,216.39
76	FEDERAL POLYTECHNIC ILARO	539,192,204.94
77	FEDERAL COLLEGE OF EDUCATION GOMBE	202,085,712.31
78	FEDERAL COLLEGE OF EDUCATION KOTANGORA	127,970,623.65
79	FEDERAL COLLEGE OF EDUCATION ZARIA	550,742,013.80
80	UNIVERSITY OF AGRICULTURE, ABEOKUTA	16,000.00
81	UNIVERSITY OF UYO	6,000.00
82	UNIVERSITY OF MAIDUGURI	4,010,782,993.58
83	BAYERO UNIVERSITY, KANO	15,000.00
84	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	16,800.00

NOTE 4

DETAILS OF NON TAX REVENUE ACCORDING TO MDA - Contd.

S/NO	NAME	2017 ACTUAL AMOUNT ₦
85	F.S.C. SOKOTO	560,000.00
86	FGC AZARE	66,863,700.00
87	FGC BIRIN YAURI	9,848,457.00
88	FGC GANYE	41,459,750.00
89	FGC GARKI	110,762,515.00
90	FGC IKET NISE	240,200,500.00
91	FGC IKOM	105,099,154.00
92	FGC IKOT EKPENE	149,491,943.44
93	FGC JOS	140,093,564.00
94	FGC KADUNA	143,958,084.76
95	FGC KANO	128,119,243.38
96	FGC KEFFI	169,206,984.50
97	FGC KIYAWA	62,884,000.00
98	FGC KWALI	185,011,874.00
99	FGC MAIDUGURI	62,902,900.00
100	FGC MINJIBIR	90,300,150.00
101	FGC MINNA	139,374,478.00
102	FGC ODIKOLOGUNA	86,814,150.00
103	FGC OGOJA	116,233,077.00
104	FGC OHAFIA	143,981,408.19
105	FGC OKIGWE	290,559,085.95
106	FGC OKPOSI	259,570,571.42
107	FGC ONITSHA	202,817,539.72
108	FGC PORT HARCOURT	239,999,715.00
109	FGC POTISKUM	44,090,400.00
110	FGC SOKOTO	37,629,353.00
111	FGC UGWOLAWO	73,550,800.00
112	FGC WARRI	279,829,543.02
113	FGC ZARIA	101,877,208.50
114	FGC, BILLIRI	26,526,729.36
115	FGGC ABAJI	148,126,649.20
116	FGGC ABULOMA	180,720,902.00

NOTE 4

DETAILS OF NON TAX REVENUE ACCORDING TO MDA - Contd.

S/NO	NAME	2017 ACTUAL AMOUNT ₦
117	FGGC ANKA	26,114,750.00
118	FGGC BAJOGA	17,800,900.00
119	FGGC BAKORI	101,829,371.26
120	FGGC BAUCHI	73,885,200.00
121	FGGC BENIN	193,708,500.00
122	FGGC BIDA	73,541,678.52
123	FGGC BWARI	205,815,743.56
124	FGGC CALABAR	140,848,180.00
125	FGGC EFON IMNRINGI	69,400,762.42
126	FGGC ENUGU	322,115,513.87
127	FGGC EZZAMGBO ABAKALIKI	110,131,092.00
128	FGGC GBOKO	131,819,813.68
129	FGGC GUSAU	96,002,952.09
130	FGGC GWANDU	57,965,159.18
131	FGGC IBILLO	68,329,000.00
132	FGGC IBUSA	157,718,953.09
133	FGGC IKOT-OBIO-ITONG	157,039,160.00
134	FGGC ILORIN	178,627,817.00
135	FGGC JALINGO	99,329,755.52
136	FGGC KABBA	102,596,195.00
137	FGGC KAZAURE	59,237,901.05
138	FGGC KEANA	31,136,500.00
139	FGGC LANGTANG	118,859,147.27
140	FGGC LEJJA	349,199,206.20
141	FGGC MONGUNO	500,000.00
142	FGGC NEW BUSA	51,188,980.00
143	FGGC OMU-ARAN	98,332,936.40
144	FGGC OWERRI	262,398,665.00
145	FGGC GUMI TAMBAWAL	19,987,500.00
146	FGGC UMUAHIA	290,403,196.55
147	FGGC WUKARI	55,610,341.16
148	FGGC, YOLA	77,288,994.85
149	FSTC AHOADA	136,445,602.00

NOTE 4

DETAILS OF NON TAX REVENUE ACCORDING TO MDA - Contd.

S/NO	NAME	2017 ACTUAL AMOUNT ₦
150	FSTC AWKA	181,455,057.15
151	FSTC MICHIKA	8,656,000.00
152	FSTC TUNGBO - YENAGOA	76,621,518.35
153	FTC JALINGO	50,416,416.00
154	FTC LASSA	160,000.00
155	FTC OHANSO	56,250,000.00
156	FTC OTOBI	104,422,851.05
157	FTC OTUPKO	60,118,000.00
158	FTC SHIRORO	124,306,302.10
159	FTC UYO	70,130,299.63
160	FTC ZURU	24,856,943.56
161	FSTC,DOMA	75,824,968.00
162	FSTC DAYI	74,345,600.00
163	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	28,600.00
164	FEDERAL MINISTRY OF HEALTH - HQTRS	190,425.00
165	RADIOGRAPHERS REGISTRATION BOARD	92,000.00
166	PHARMACIST COUNCIL OF NIGERIA COUNCIL	61,400.00
167	MEDICAL AND DENTAL COUNCIL OF NIGERIA	113,700.00
168	JOS UNIVERSITY TEACHING HOSPITAL	386,251,306.00
169	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	17,977,050.00
170	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	3,000.00
171	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	72,199,563.08
172	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,818,000.00
173	FEDERAL MEDICAL CENTRE, KOGI	381,984,323.00
174	FEDERAL MEDICAL CENTRE, JIGAWA STATE	71,234,322.23
175	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	5,650,000.00
176	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	171,393,530.58
177	NATIONAL POPULATION COMMISSION	580,875.00
178	REVENUE FROM UNCLASSIFIED MDA- PASSPORT	16,606,457,221.90
179	REVENUE FROM UNCLASSIFIED MDA- TENDER FEE	403,538,070,707.22
	TOTAL FEES	**442,187,627,367.52**
	TOTAL (APPROX. TO N BILLION)	**442.19**

NOTE 4

NON TAX REVENUE -FINES

S/NO	NAME	2017 ACTUAL AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	STATE HOUSE - HQTRS	29,400.00
2	FEDERAL ROAD SAFETY COMMISSION	201,506,487.05
	LAW & JUSTICE SECTOR	
3	COURT OF APPEAL	6,400.00
4	FEDERAL HIGH COURT ? LAGOS	8,491,310.00
5	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	8,708,802.00
6	CUSTOMARY COURT OF APPEAL- ABUJA	500.00
	SOCIAL SECTOR	1,135.83
7	KAMUKU NATIONAL PARK	1,135.83
	TOTAL FINES	**218,745,170.71**
	TOTAL (APPROX. TO ₦ BILLION)	**0.22**

NON TAX REVENUE -SALES

S/NO	NAME	2017 ACTUAL AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	4,889,650.00
2	NIGERIAN NAVY	7,828,000.00
3	FOREIGN MISSION: BANJUL	182,430.06
4	FOREIGN MISSION: BISSAU	420,698.20
5	FEDERAL MINISTRY OF INTERIOR - HQTRS	632,908,000.00
6	NIGERIAN PRISON SERVICE	691,650.00
7	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,754,640.00
8	PUBLIC COMPLAINTS COMMISSION	4,975,000.00
9	INDEPENDENT NATIONAL ELECTORAL COMMISSION	34,241,680.00
10	FEDERAL ROAD SAFETY COMMISSION	7,488,090.00
	ECONOMIC SECTOR	
11	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	87,100.00
12	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	322,250.00
13	FEDERAL INLAND REVENUE SERVICES	40,500.00
14	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	911,000.00
15	MARITIME ACADEMY, ORON	18,463,500.00
16	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,018,000.00
17	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	3,610,128.54
18	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	13,000.00

NOTE 4

NON TAX REVENUE -SALES - Contd.

S/NO	NAME	2017 ACTUAL AMOUNT ₦
	LAW & JUSTICE SECTOR	
19	FEDERAL HIGH COURT . LAGOS	613,100.00
20	HIGH COURT OF JUSTICE . F.C.T. ABUJA	3,599,600.00
21	NATIONAL INDUSTRIAL COURT	291,950.00
22	NATIONAL JUDICIAL INSTITUTE- ABUJA	1,860,000.00
23	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,511,000.00
	SOCIAL SECTOR	
24	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	112,500.00
25	FEDERAL POLYTECHNIC KADUNA	57,372,000.00
26	FEDERAL POLYTECHNIC NEKEDE	81,683,550.00
27	FEDERAL POLYTECHNIC ILARO	35,955,329.31
28	FEDERAL COLLEGE OF EDUCATION GOMBE	6,810,350.00
29	FEDERAL COLLEGE OF EDUCATION ZARIA	3,023,680.00
30	OBAFEMI AWOLOWO UNIVERSITY	103,200.00
31	FGC KADUNA	27,000,000.00
32	FGC KIYAWA	20,440,000.00
33	FGC SOKOTO	21,227,000.00
34	JOS UNIVERSITY TEACHING HOSPITAL	120,247,467.00
35	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	4,698,463.39
36	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	79,517,157.22
37	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	229,142,486.24
38	FEDERAL MEDICAL CENTRE, KOGI	75,494,731.00
39	FEDERAL MEDICAL CENTRE, BAYELSA STATE	62,727,681.25
40	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	1,059,500.00
41	NATIONAL POPULATION COMMISSION	27,000.00
TOTAL SALES		**1,556,363,062.21**
TOTAL (APPROX. TO ₦ BILLION)		**1.56**

NOTE 4

NON TAX REVENUE -EARNINGS - Contd.

S/NO	NAME	2017 ACTUAL AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	STATE HOUSE - HQTRS	99,500.00
2	FOREIGN MISSION: WASHINGTON	483,870.97
3	NIGERIAN PRISON SERVICE	5,526,600.00
4	FEDERAL CHARACTER COMMISSION	1,584,825.00
5	FEDERAL ROAD SAFETY COMMISSION	1,183,600.00
	ECONOMIC SECTOR	
6	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	249,261,120.00
7	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	305,000.00
8	STANDARD ORGANIZATION OF NIGERIA	920,000.00
9	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	720,793,568.57
10	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	4,424,700.00
11	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	160,000.00
12	NIGERIAN GEOLOGICAL SURVEY AGENCY.	843,500.00
13	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	743,880.00
14	ANAMBRA/ IMO RBDA	327,530.00
15	LOWER BENUE RBDA	11,000.00
16	LAW & JUSTICE SECTOR	
17	NATIONAL INDUSTRIAL COURT	32,616.00
18	FEDERAL MINISTRY OF JUSTICE - HQTRS	200,000.00
	SOCIAL SECTOR	
19	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	440,000.00
20	FEDERAL POLYTECHNIC KADUNA	7,027,804.95
21	FEDERAL POLYTECHNIC ILARO	19,240,658.00
22	FEDERAL COLLEGE OF EDUCATION GOMBE	9,192,650.00
23	FEDERAL COLLEGE OF EDUCATION KOTANGORA	4,447,000.00
24	FEDERAL COLLEGE OF EDUCATION ZARIA	281,798.05
25	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,474,720.00
26	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	337,859,446.36
27	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	254,041,118.65
28	FEDERAL MEDICAL CENTRE, BAYELSA STATE	189,818,432.50
29	KAMUKU NATIONAL PARK	573,173.52
TOTAL EARNINGS		**1,812,298,112.57**
TOTAL (APPROX. TO ₦ BILLION)		**1.81**

NOTE 4

NON TAX REVENUE -MININING RENT- Contd.

S/NO	NAME	2017 ACTUAL AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	FEDERAL MINISTRY OF INTERIOR - HQTRS	70,000.00
2	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	33,730,000.00
3	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	292,599,912.65
	ECONOMIC SECTOR	
4	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	559,818,559.79
5	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	3,000,000.00
	SOCIAL SECTOR	
6	NURSING AND MIDWIFERY COUNCIL	17,750.00
TOTAL MINING RENTS		**889,236,222.44**
TOTAL (APPROX. TO ₦ BILLION)		**0.89**

NON TAX REVENUE - RENT ON GOVERNMENT BUILDINGS

S/NO	NAME	2017 ACTUAL AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	FOREIGN MISSION: BRUSSELS	5,407,060.72
2	FOREIGN MISSION: LONDON	62,500,000.00
	ECONOMIC SECTOR	
3	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	14,901,594.77
4	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	1,544,540.00
5	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	7,710,000.00
6	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	13,738,950.00
	LAW & JUSTICE SECTOR	
7	NATIONAL INDUSTRIAL COURT	3,729.60
	SOCIAL SECTOR	
8	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	101,400.00
9	FEDERAL POLYTECHNIC KADUNA	17,415,717.62
10	FEDERAL POLYTECHNIC ILARO	2,035,000.00
11	JOS UNIVERSITY TEACHING HOSPITAL	2,983,539.98
TOTAL RENT ON GOVRNMENT BUILDINGS		**128,341,532.69**
TOTAL (APPROX. TO ₦ BILLION)		**0.13**

NOTE 4

NON TAX REVENUE - RENT ON GOVERNMENT LAND AND OTHERS - Contd.

S/NO	NAME	2017 ACTUAL AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	FOREIGN MISSION: DAR-ES-SALAAM	7,580,057.14
2	FEDERAL MINISTRY OF INFORMATION - HQTRS	850,000.00
	ECONOMIC SECTOR	
3	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	140,125,169.65
4	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	193,300.00
5	LOWER BENUE RBDA	7,000.00
	LAW & JUSTICE SECTOR	
6	FEDERAL HIGH COURT ? LAGOS	24,000.00
	SOCIAL SECTOR	
7	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	180,000.00
8	FEDERAL POLYTECHNIC KADUNA	15,802,326.00
9	FEDERAL POLYTECHNIC NEKEDE	5,000,000.00
10	FEDERAL COLLEGE OF EDUCATION GOMBE	5,000.00
TOTAL -RENT ON GOVERNMENT LAND AND OTHERS		**169,766,852.79**
TOTAL (APPROX. TO ₦ BILLION)		**0.17**

NON TAX REVENUE - REPAYMENT

S/NO	NAME	2017 ACTUAL AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	FEDERAL MINISTRY OF INFORMATION - HQTRS	69,320.00
	ECONOMIC SECTOR	
2	SUB-TREASURER OF THE FEDERATION	578,377.81
	LAW & JUSTICE SECTOR	
3	NIGERIAN COPYRIGHT COMMISSION	182,000.00
	SOCIAL SECTOR	
4	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	45,257.00
5	NATIONAL YOUTH SERVICE CORPS (NYSC)	7,192,755.09
6	NATIONAL LIBRARY OF NIGERIA	1,690,131.84
7	RADIOGRAPHERS REGISTRATION BOARD	5,800.00
8	FEDERAL MEDICAL CENTRE, TARABA STATE	342,449.71
TOTAL REPAYMENTS		**10,106,091.45**
TOTAL (APPROX. TO ₦ BILLION)		**0.01**

NOTE 4 - Contd.
SUMMARY OF NON TAX REVENUE BY GROUP

S/NO	NAME	2017 ACTUAL AMOUNT ₦
1	TOTAL FEES	442,187,627,367.52
2	TOTAL FINES	218,745,170.71
3	TOTAL SALES	1,556,363,062.21
4	TOTAL EARNINGS	1,812,298,112.57
5	TOTAL MINING RENTS	889,236,222.44
6	TOTAL RENT ON GOVRNMENT BUILDINGS	128,341,532.69
7	TOTAL -RENT ON GOVERNMENT LAND AND OTHERS	169,766,852.79
8	TOTAL REPAYMENTS	10,106,091.45
TOTAL NON TAX REVENUE		**446,972,484,412.38**
TOTAL (APPROX. TO ₦ BILLION)		**446.97**

NOTE 5

AGGREGATE OF INVESTMENT REVENUE CONSTITUTE:

S/N	DETAILS	AMOUNT ₦	
		Financial Performance	Cash Flow
1	OPERATING SURPLUS	163,333,394,031.43	163,333,394,031.43
2	DIVIDEND RECEIVED	17,353,570.47	
3	OTHER INVESTMENT INCOME	78,700.00	78,700.00
4	OPERATING SURPLUS	5,177,580,297.08	5,177,580,297.08
TOTAL		**168,528,406,598.98**	**168,511,053,028.51**
TOTAL (APPROX. TO ₦ BILLION)		**168.53**	**168.51**

This includes financial benefits derived by the FGN from investments in State Owned Enterprises (SOE). They are Operating Surplus paid by SOE from excess of income over expenditure, Dividends paid and other income from the Government investment activities.

DETAILS OF INVESTMENT INCOME ACCORDING TO MDA

S/NO	MDA	2017 ACTUAL
	ADMINISTRATIVE SECTOR	**AMOUNT ₦**
1	NIGERIAN PRISON SERVICE	28,700.00
2	INDEPENDENT NATIONAL ELECTORAL COMMISSION	50,000.00
3		
	ECONOMIC SECTOR	
4	FEDERAL INLAND REVENUE SERVICES	1,714,522.87
5	TSA SETTLEMENT CENTRE	163,348,905,483.62
	SOCIAL SECTOR	
6	JOINT ADMISSIONS MATRICULATION BOARD	5,177,580,297.08
7	FGC ZARIA	127,595.41
TOTAL INVESTMENT		**168,528,406,598.98**
TOTAL (APPROX. TO ₦ BILLION)		**168.53**

NOTE 6

AGGREGATE OF INTEREST EARNED REVENUE CONSTITUTE:

S/N	DETAILS	AMOUNT
		₦
1	INTEREST EARNED FROM MOTOR VEHICLE ADVANCES	19,200.00
2	INTEREST EARNED FROM REFURBISHING LOANS	688,262.00
3	INTEREST EARNED FROM FURNITURE LOAN	9,500.00
4	INTEREST EARNED FROM HOUSING LOAN	18,435,488.00
5	BANK INTEREST	50,648,116.11
6	INTEREST EARNED FROM TREASURY BILLS & FIXED DEPOSITS	3,483,584,362.81
TOTAL		**3,553,384,928.92**
TOTAL (APPROX. TO ₦ BILLION)		**3.55**

The total sum of ₦3,553,384,928.92 represents interest earned from loan granted as motor vehicle advances, refurbishing loans and others.

DETAILS OF INTEREST EARNED ACCORDING TO MDA

S/NO	NAME	2017 ACTUAL
	ADMINISTRATIVE SECTOR	₦
1	FOREIGN MISSION: ACCRA	127.28
2	FOREIGN MISSION: BANGKOK	63,786.01
3	FOREIGN MISSION: BERLIN	533,561.17
4	FOREIGN MISSION: BUCHAREST	276.19
5	FOREIGN MISSION: BUEA	72,715.18
6	FOREIGN MISSION: CAIRO	1,460,630.85
7	FOREIGN MISSION: CANBERRA	47,373.61
8	FOREIGN MISSION: DUBLIN	23,713.33
9	FOREIGN MISSION: GABORONE	2,578.23
10	FOREIGN MISSION: JOHANNESBURG	200,484.98
11	FOREIGN MISSION: KINGSTON	2,917.76
12	FOREIGN MISSION: LONDON	133,154.17
13	FOREIGN MISSION: ROME	22,496.06
14	FOREIGN MISSION: SINGAPORE	18,864,265.90
15	FOREIGN MISSION: WASHINGTON	3,156,141.94
16	FOREIGN MISSION: YAOUNDE	3,762.10
17	INDEPENDENT NATIONAL ELECTORAL COMMISSION	3,483,050,801.64
	ECONOMIC SECTOR	
18	FEDERAL MINISTRY OF AGRICULTURE	246,296.24
19	FEDERAL MINISTRY OF FINANCE - HQTRS	6,629,511.43
20	NATIONAL PLANNING COMMISSION - HQTRS	15.07
21	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	20,058,188.79
22	ADJUSTMENT DUE TO CUT-OFF DATE	(444,723.18)
	SOCIAL SECTOR	
23	FEDERAL POLYTECHNIC NEKEDE	104,404.17
24	FEDERAL POLYTECHNIC ILARO	744,802.00
25	FEDERAL COLLEGE OF EDUCATION ZARIA	18,407,648.00
	TOTAL INTEREST EARNED	**3,553,384,928.92**
	TOTAL (APPROX. TO ₦ BILLION)	**3.55**

NOTE 7

AGGREGATE OF AID AND GRANTS REVENUE CONSTITUTE:

S/N	DETAILS	AMOUNT
		₦
1	FOREIGN AID	1,242,938,697.37
2	DOMESTIC AID	821,601,672.03
3	FOREIGN GRANTS	320,357,048.16
4	DOMESTIC GRANTS	6,649,091,891.14
TOTAL		**9,033,989,308.70**
TOTAL (APPROX. TO ₦ BILLION)		**9.03**

This includes financial benefits derived by the FGN and its PSE from Donor Agencies inform of cash and or assets. They are classified into foreign and domestic. They also include transfers of resources or funds from other countries, development partners, donor agencies and domestic institutions for various purposes like flood relief and control, security, education, health, water and sanitation etc.

NOTE 8
DEBT FORGIVENESS

There are no debt forgiveness during the year under review.

NOTE 9

AGGREGATE OF OTHER REVENUE CONSTITUTE:

S/N	DETAILS	AMOUNT ₦
1	UNSPECIFIED REVENUE (RECONCLIATION ITEMS ONLY)	38,939,342.50
2	OTHER REVENUE	29,694,949.79
TOTAL		**68,634,292.29**
TOTAL (APPROX. TO ₦ BILLION)		**0.07**

This represents unspecified reciepts.

OTHER REVENUE

S/N	NAME	2017 ACTUAL ₦
	ADMINISTRATIVE SECTOR	
1	FOREIGN MISSION: ACCRA	65,476.19
2	FOREIGN MISSION: BANGKOK	34,500.55
3	FOREIGN MISSION: BATA	7,450,151.61
4	FOREIGN MISSION: BERLIN	130,519.40
5	FOREIGN MISSION: CAIRO	967,741.94
6	FOREIGN MISSION: CANBERRA	1,908,683.15
7	FOREIGN MISSION: GABORONE	85,300.00
8	FOREIGN MISSION: JOHANNESBURG	17,072,621.43
9	FOREIGN MISSION: ROME	5,202,352.94
10	FOREIGN MISSION: WASHINGTON	3,025,429.01
11	FOREIGN MISSIONS, ABU DHAB	4,293,010.75
12	NEWS AGENCY OF NIGERIA	294,557.34
13	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	492,500.00
	ECONOMIC SECTOR	
14	FEDERAL MINISTRY OF AGRICULTURE	2,309,500.00
15	FEDERAL INLAND REVENUE SERVICES	195,450.96
16	Adjustment due to Cut-Off date	(92,316,974.88)
	LAW & JUSTICE SECTOR	
17	FEDERAL HIGH COURT ? LAGOS	21,045.00
18	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	6,412,530.87
	SOCIAL SECTOR	
19	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	8,205,264.00
20	FEDERAL POLYTECHNIC KADUNA	2,405,692.88
21	FEDERAL POLYTECHNIC NEKEDE	68,545,649.82
22	FEDERAL COLLEGE OF EDUCATION GOMBE	12,520,012.00
23	FEDERAL COLLEGE OF EDUCATION KOTANGORA	310,031.00
24	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	3,344,551.14
25	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	15,658,695.19
TOTAL		**68,634,292.29**
TOTAL (APPROX. TO ₦ BILLION)		**0.07**

NOTE 10

REVENUE FROM SPECIAL/OTHER PUBLIC FUNDS CONSTITUTES:

S/N	DETAILS	AMOUNT
		₦
1	DEVELOPMENT OF NATURAL RESOURCES	3,783,915,179.64
2	TERTIARY EDUCATION TRUST FUND	175,227,764,372.36
3	STEEL POOL LEVY ACCOUNT	369,627,436.91
4	SUGAR DEVELOPMENT FUND	10,390,003,771.77
5	NATIONAL AUTOMOTIVE COUNCIL FUND	3,907,995,074.99
6	RICE LEVY	191,167,557.52
7	PORT LEVY	36,898,542,650.95
8	CISS LEVY	57,576,138,257.34
9	NESS LEVY	3,837,423,412.41
10	CIGARETTE LEVY	1,967,706,654.85
11	CUSTOM TEXTILE LEVY	8,343,163.31
12	HUSK BROWN RICE LEVY	32,388.28
13	LEVY ON SANITORY POOL ACCOUNT	523,069,490.06
14	CONSOLIDATED POOL ACCOUNT	107,754,402,390.35
15	WHEAT FLOUR LEVY	11,606,919.87
16	WHEAT GRAIN LEVY	60,834,686,775.54
17	NITDEF (INFO TECH LEVY)	10,133,956,550.38
TOTAL		**473,416,382,046.53**
TOTAL (APPROX. TO ₦ BILLION)		**473.42**

These Revenue Sources constitute inflows into Special Accounts of the Federal Government that are maintained by the Office of the Accountant-General of the Federation. The disbursement from these Funds are in line with the Statutes setting them up.

NOTE 11

PERSONNEL COST FROM ALL FUND SOURCES:

S/N	DETAILS	AMOUNT ₦
1	SALARY	2,959,592,032,681.12
2	OVER TIME PAYMENTS	1,836,593,301.30
3	CONSOLIDATED REVENUE FUND CHARGE - SALARY	675,050,259.56
4	NON REGULAR ALLOWANCES	249,693,781,973.45
5	FOREIGN SERVICE	6,013,961,458.02
6	ENTITTLEMENTS OF FORMER PRESIDENTS/HEADS OF STATES AND VICE PRESIDENTS/CHIEF OF GENERAL STAFF	260,094,094.65
7	BENEFITS OF RETIRED HEADS OF SERVICE AND PERMANENT	1,346,244,752.57
8	NHIS	36,088,800,035.73
9	CONTRIBUTORY PENSION -EMPLOYER'S CONTRIBUTION	69,373,829,081.71
10	GROUP LIFE INSURANCE FOR ALL MDA (INCLUDING DSS/INSURANCE OF SENSITIVE ASSETS/CORPERS PLUS ADMINISTRATION & MONITORING	2,802,342,882.03
11	PAYMENT INTO REDEMPTION FUND (5% OF TOTAL PERSONNEL COST)	13,878,314.63
12	ADMINISTRATION AND MORNITORING OF OHCSF GROUP LIFE	139,121,603.64
	SUB TOTAL	**3,327,835,730,438.41**
13	LESS REFUND OF SALARY OVERPAYMENT	1,103,720.59
14	LESS REFUND OF OVERPAYMENT (NON SALARY)	6,520,001.32
TOTAL		**3,327,828,106,716.50**
TOTAL (APPROX. TO ₦ BILLION)		**3,327.83**

Personnel Cost is recognized as soon as payroll is computed every month irrespective of when payment is made.

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
	ADMINISTRATIVE SECTOR			
1	STATE HOUSE - HQTRS	1,315,785,989.58	1,642,558,048.91	326,772,059.33
2	NIPSS, KURU	446,780,330.24	601,523,438.59	154,743,108.35
3	BUREAU OF PUBLIC ENTERPRISES (BPE)	621,756,938.59	707,186,321.00	85,429,382.41
4	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	613,109,250.87	646,906,399.00	33,797,148.13
5	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	6,852,188,102.38	6,335,392,315.00	(516,795,787.38)
6	BUREAU OF PUBLIC PROCUREMENT (BPP)	257,622,645.50	275,412,393.00	17,789,747.50
7	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	489,121,617.81	566,411,942.00	77,290,324.19
8	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	653,917,591.86	817,421,189.88	163,503,598.02
9	NASS MANAGEMENT	104,146,666,665.99	125,000,000,000.00	20,853,333,334.01
10	SENATE	1,856,510,517.00	-	(1,856,510,517.00)
11	HOUSE OF REPRESENTATIVES	4,923,743,127.00	-	(4,923,743,127.00)
12	NATIONAL ASSEMBLY COMMISSION	786,646,862.57	-	(786,646,862.57)
13	LEGISLATIVE AIDES	8,916,984,987.03	-	(8,916,984,987.03)
14	GENERAL SERVICE OFFICE	102,774,566.00	-	(102,774,566.00)
15	FEDERAL MINISTRY OF DEFENCE - MAIN MOD	10,655,706,016.89	13,609,551,182.00	2,953,845,165.11
16	DEFENCE HEADQURTERS	434,383,473.33	474,254,816.00	39,871,342.67
17	NIGERIAN ARMY	111,788,472,822.52	114,229,762,994.00	2,441,290,171.48
18	NIGERIAN NAVY	53,230,178,713.91	32,337,892,117.00	(20,892,286,596.91)
19	NIGERIAN AIRFORCE	53,907,352,784.16	55,457,364,537.00	1,550,011,752.84
20	NIGERIAN DEFENCE ACADEMY (NDA)	6,484,676,671.96	6,681,184,182.00	196,507,510.04
21	NIGERIAN DEFENCE COLLEGE	2,482,510,787.12	2,726,430,774.00	243,919,986.88
22	COMMAND AND STAFF COLLEGE, JAJI	1,261,363,927.05	1,558,614,927.00	297,250,999.95
23	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	2,214,158,615.50	2,919,903,386.00	705,744,770.50
24	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	977,108,704.46	977,843,246.00	734,541.54
25	DEFENCE INTELLIGENCE AGENCY	6,488,754,732.33	6,865,056,788.00	376,302,055.67
26	DEFENCE MISSIONS	5,336,784,273.00	5,336,784,273.00	-
27	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,413,335,542.05	6,146,218,660.00	3,732,883,117.95
28	TECHNICAL AIDS CORPS	2,426,431,411.49	5,666,879,282.44	3,240,447,870.95
29	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	289,521,784.67	660,210,952.00	370,689,167.33
30	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	92,119,896.30	234,195,446.00	142,075,549.70
31	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	454,212,170.10	461,236,876.00	7,024,705.90
32	FOREIGN MISSION: ABIDJAN	330,657,342.87	364,025,952.00	33,368,609.13
33	FOREIGN MISSION: ACCRA	418,248,467.58	419,197,910.00	949,442.42
34	FOREIGN MISSION: ADDIS ABABA	539,347,558.00	539,347,558.00	-
35	FOREIGN MISSION: ALGIERS	286,150,666.00	286,150,666.00	-
36	FOREIGN MISSION: ANKARA	454,691,880.00	454,691,880.00	-
37	FOREIGN MISSION: ATHENS	430,844,870.00	430,844,870.00	-
38	FOREIGN MISSION: ATLANTA	589,189,269.00	589,189,269.00	-
39	FOREIGN MISSION: BAGHDAD	316,115,208.00	316,115,208.00	-
40	FOREIGN MISSION: BAMAKO	131,228,353.00	131,228,353.00	-
41	FOREIGN MISSION: BANGKOK	148,032,839.64	292,035,344.00	144,002,504.36
42	FOREIGN MISSION: BANGUI	67,244,190.32	135,662,812.00	68,418,621.68
43	FOREIGN MISSION: BANJUL	144,433,235.82	155,098,348.00	10,665,112.18
44	FOREIGN MISSION: BATA	257,788,916.13	259,390,286.00	1,601,369.87
45	FOREIGN MISSION: BEIJING	775,821,718.00	775,821,718.00	-
46	FOREIGN MISSION: BEIRUT	317,724,004.00	317,724,004.00	-
47	FOREIGN MISSION: BERLIN	972,729,272.83	1,013,916,766.00	41,187,493.17
48	FOREIGN MISSION: BERNE	662,795,826.00	662,795,826.00	-
49	FOREIGN MISSION: BISSAU	257,751,198.73	270,024,164.00	12,272,965.27
50	FOREIGN MISSION: BRASILIA	641,019,398.00	641,019,398.00	-

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
51	FOREIGN MISSION: BRAZAVILLE	292,947,577.35	315,393,392.00	22,445,814.65
52	FOREIGN MISSION: BRUSSELS	439,056,370.58	818,685,168.00	379,628,797.42
53	FOREIGN MISSION: BUCHAREST	508,246,885.58	516,539,176.00	8,292,290.42
54	FOREIGN MISSION: BUDAPEST	615,052,364.00	615,052,364.00	-
55	FOREIGN MISSION: BUEA	322,442,992.16	343,391,182.00	20,948,189.84
56	FOREIGN MISSION: BUENOS AIRES	425,820,580.00	425,820,580.00	-
57	FOREIGN MISSION: BUJUMBURA	327,823,496.00	327,823,496.00	-
58	FOREIGN MISSION: CAIRO	349,034,964.52	417,127,876.00	68,092,911.48
59	FOREIGN MISSION: CANBERRA	394,163,652.22	396,371,802.00	2,208,149.78
60	FOREIGN MISSION: CARACAS	505,810,594.00	505,810,594.00	-
61	FOREIGN MISSION: CONAKRY	380,091,286.00	380,091,286.00	-
62	FOREIGN MISSION: COTONOU	290,882,784.00	290,882,784.00	-
63	FOREIGN MISSION: DAKAR	384,871,882.80	411,295,114.00	26,423,231.20
64	FOREIGN MISSION: DAMASCUS	357,407,084.00	357,407,084.00	-
65	FOREIGN MISSION: DAR-ES-SALAAM	425,126,729.24	425,674,380.00	547,650.76
66	FOREIGN MISSION: DOUALA	121,162,634.69	318,281,560.00	197,118,925.31
67	FOREIGN MISSION: DUBAI TRADE MISSIONS	311,438,564.06	327,830,392.00	16,391,827.94
68	FOREIGN MISSION: DUBLIN	504,544,501.80	505,601,436.00	1,056,934.20
69	FOREIGN MISSION: FREETOWN	264,526,078.00	264,526,078.00	-
70	FOREIGN MISSION: GABORONE	95,707,057.58	335,936,060.00	240,229,002.42
71	FOREIGN MISSION: GENEVA	575,412,387.10	1,003,252,654.00	427,840,266.90
72	FOREIGN MISSION: HANOI	339,608,912.00	339,608,912.00	-
73	FOREIGN MISSION: HARARE	404,402,022.00	404,402,022.00	-
74	FOREIGN MISSION: HAVANA	398,566,316.13	406,356,562.00	7,790,245.87
75	FOREIGN MISSION: HONGKONG	176,154,169.39	384,135,052.00	207,980,882.61
76	FOREIGN MISSION: ISLAMABAD	343,131,204.00	343,131,204.00	-
77	FOREIGN MISSION: JAKARTA	314,174,860.00	314,174,860.00	-
78	FOREIGN MISSION: JEDDAH	514,723,880.00	514,723,880.00	-
79	FOREIGN MISSION: JOHANNESBURG	159,090,045.80	439,169,752.00	280,079,706.20
80	FOREIGN MISSION: KAMPALA	286,462,440.84	306,385,430.00	19,922,989.16
81	FOREIGN MISSION: KHARTOUM	354,535,394.00	354,535,394.00	-
82	FOREIGN MISSION: KIEV	559,721,214.00	559,721,214.00	-
83	FOREIGN MISSION: KIGALI RWANDA	291,684,004.00	291,684,004.00	-
84	FOREIGN MISSION: KINGSTON	140,229,813.40	158,653,330.00	18,423,516.60
85	FOREIGN MISSION: KINSHASA	309,591,154.84	333,388,958.00	23,797,803.16
86	FOREIGN MISSION: KUALA LUMPUR	407,631,722.00	407,631,722.00	-
87	FOREIGN MISSION: KUWAIT	316,349,530.00	316,349,530.00	-
88	FOREIGN MISSION: LIBREVILLE	337,443,772.00	337,443,772.00	-
89	FOREIGN MISSION: LISBON	386,905,806.00	386,905,806.00	-
90	FOREIGN MISSION: LOME	250,320,264.00	250,320,264.00	-
91	FOREIGN MISSION: LONDON	1,156,717,702.45	1,886,166,104.00	729,448,401.55
92	FOREIGN MISSION: LUANDA	314,175,754.00	314,175,754.00	-
93	FOREIGN MISSION: LUSAKA	249,338,270.00	249,338,270.00	-
94	FOREIGN MISSION: MADRID	1,079,493,178.00	1,079,493,178.00	-
95	FOREIGN MISSION: MALABO	325,757,640.00	325,757,640.00	-
96	FOREIGN MISSION: MANILLA	351,105,690.00	351,105,690.00	-
97	FOREIGN MISSION: MAPUTO	400,744,718.00	400,744,718.00	-
98	FOREIGN MISSION: MEXICO CITY	374,081,318.00	374,081,318.00	-
99	FOREIGN MISSION: MNROVIA	309,136,070.00	309,136,070.00	-
100	FOREIGN MISSION: MOSCOW	772,420,116.00	772,420,116.00	-
101	FOREIGN MISSION: NAIROBI	525,761,388.00	525,761,388.00	-
102	FOREIGN MISSION: N'DJAMENA	427,119,268.00	427,119,268.00	-
103	FOREIGN MISSION: NEW DELHI	495,274,804.00	495,274,804.00	-
104	FOREIGN MISSION: NEW YORK (CG)	1,431,459,926.00	1,431,459,926.00	-
105	FOREIGN MISSION: NEW YORK (PM)	2,480,868,010.00	2,480,868,010.00	-
106	FOREIGN MISSION: NIAMEY	392,770,434.00	392,770,434.00	-
107	FOREIGN MISSION: NNJC - NIAMEY	284,649,756.00	284,649,756.00	-
108	FOREIGN MISSION: OTTAWA	963,799,986.00	963,799,986.00	-
109	FOREIGN MISSION: OUAGADOUGOU	328,043,136.00	328,043,136.00	-
110	FOREIGN MISSION: PARIS	915,839,554.00	915,839,554.00	-
111	FOREIGN MISSION: PORT OF SPAIN	268,817,320.00	268,817,320.00	-
112	FOREIGN MISSION: PRETORIA	431,690,446.00	431,690,446.00	-

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
113	FOREIGN MISSION: PYONG YANG	352,353,640.00	352,353,640.00	-
114	FOREIGN MISSION: RABAT	272,324,884.00	272,324,884.00	-
115	FOREIGN MISSION: RIYADH	533,599,616.00	533,599,616.00	-
116	FOREIGN MISSION: ROME	819,467,544.93	853,849,424.00	34,381,879.07
117	FOREIGN MISSION: SAO TOME	331,398,972.29	338,273,562.00	6,874,589.71
118	FOREIGN MISSION: SEOUL	612,915,790.00	612,915,790.00	-
119	FOREIGN MISSION: SHANGHAI	588,485,496.00	588,485,496.00	-
120	FOREIGN MISSION: SINGAPORE	442,149,852.97	495,575,422.00	53,425,569.03
121	FOREIGN MISSION: STOCKHOLM	580,851,966.00	580,851,966.00	-
122	FOREIGN MISSION: TEHRAN	327,938,748.00	327,938,748.00	-
123	FOREIGN MISSION: TEL AVIV	513,142,020.00	513,142,020.00	-
124	FOREIGN MISSION: THE HAGUE	756,453,210.00	756,453,210.00	-
125	FOREIGN MISSION: TOKYO	838,974,608.00	838,974,608.00	-
126	FOREIGN MISSION: TRIPOLI	361,627,023.98	362,641,210.00	1,014,186.02
127	FOREIGN MISSION: TUNIS	465,488,042.00	465,488,042.00	-
128	FOREIGN MISSION: VIENNA	849,319,220.27	863,025,916.00	13,706,695.73
129	FOREIGN MISSION: WARSAW	473,237,651.55	498,411,932.00	25,174,280.45
130	FOREIGN MISSION: WASHINGTON	907,310,203.22	1,611,600,790.00	704,290,586.78
131	FOREIGN MISSION: WINDHOEK	469,995,056.00	469,995,056.00	-
132	FOREIGN MISSION: YAOUNDE	616,215,036.10	635,815,863.00	19,600,826.90
133	FOREIGN MISSION, JUBA, SOUTH SUDAN	359,334,272.55	394,217,978.00	34,883,705.45
134	FOREIGN MISSIONS, ABU DHAB	147,320,804.84	411,141,180.00	263,820,375.16
135	FOREIGN MISSION LILONGWE, MALAWI	363,348,464.00	363,348,464.00	-
136	FOREIGN MISSION BELGRADE, SERBIA	381,811,888.00	381,811,888.00	-
137	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	420,381,222.00	420,381,222.00	-
138	FOREIGN MISSION VATICAN	463,879,222.00	463,879,222.00	-
139	CONSOLATE GENERAL, SAU PAULO, BRAZIL	330,808,150.00	330,808,150.00	-
140	CONSOLATE GENERAL FRANKFURT, GERMANY	448,159,908.00	448,159,908.00	-
141	FOREIGN MISSION COLOMBO, SRI-LANKA	278,150,530.00	278,150,530.00	-
142	FOREIGN MISSION DOHA, QATAR	349,545,564.00	349,545,564.00	-
143	PERMANENT REPRESENTATION, ECOWAS, ABUJA	80,654,491.10	217,811,894.00	137,157,402.90
144	FOREIGN MISSION GUANGZHOU, CHINA	417,653,644.00	417,653,644.00	-
145	FEDERAL MINISTRY OF INFORMATION - HQTRS	2,556,871,580.10	3,188,873,360.60	632,001,780.50
146	NIGERIAN TELEVISION AUTHORITY	4,447,764,776.39	5,517,954,879.00	1,070,190,102.61
147	FEDERAL RADIO CORPORATION OF NIGERIA	5,404,243,792.35	6,337,692,836.00	933,449,043.65
148	NEWS AGENCY OF NIGERIA	941,120,113.73	1,124,574,134.00	183,454,020.27
149	VOICE OF NIGERIA	1,264,932,931.60	1,467,832,293.00	202,899,361.40
150	NIGERIAN FILM CORPORATION	303,044,191.45	366,600,020.38	63,555,828.93
151	NATIONAL BROADCASTING COMMISION	516,893,355.91	605,837,180.33	88,943,824.42
152	NIGERIA PRESS COUNCIL	132,178,717.16	162,829,692.32	30,650,975.16
153	NATIONAL FILM AND VEDIO CENSOR BOARD	558,560,771.44	643,045,689.00	84,484,917.56
154	ADVERTISING PRACTIONERS OF NIGERIA	133,984,002.84	166,832,541.56	32,848,538.72
155	FEDERAL MINISTRY OF INTERIOR - HQTRS	2,483,783,458.26	3,095,224,837.64	611,441,379.38
156	NIGERIAN PRISON SERVICE	29,803,303,354.10	33,952,978,395.00	4,149,675,040.90
157	NIGERIA IMMIGRATION SERVICE	33,507,987,608.17	39,636,922,135.67	6,128,934,527.50
158	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	49,808,574,345.29	57,664,214,338.00	7,855,639,992.71
159	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	93,952,701.19	120,069,072.00	26,116,370.81
160	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	72,729,131.30	108,493,578.00	35,764,446.70
161	FEDERAL FIRE SERVICE	2,375,022,407.73	2,369,506,707.02	(5,515,700.71)

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
162	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,668,345,837.61	3,298,080,343.00	629,734,505.39
163	FEDERAL GOVT STAFF HOUSING LOANS BOARD	125,225,582.52	152,648,871.00	27,423,288.48
164	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	577,915,357.21	802,145,260.00	224,229,902.79
165	FEDERAL TRAINING CENTRE,ENUGU	61,192,811.00	61,192,811.00	-
166	FEDERAL TRAINING CENTRE,ILORIN	52,660,536.00	52,660,536.00	-
167	FEDERAL TRAINING CENTRE,KADUNA	50,376,830.00	50,376,830.00	-
168	FEDERAL TRAINING CENTRE,LAGOS	75,847,845.00	75,847,845.00	-
169	FEDERAL TRAINING CENTRE,MAIDUGURI	31,232,897.00	31,232,897.00	-
170	FEDERAL TRAINING CENTRE,CALABAR	27,724,627.00	27,724,627.00	-
171	PUBLIC SERVICE INSTITUTE OF NIGERIA.	139,937,944.46	166,896,463.00	26,958,518.54
172	ESTABLISHMENT AND PENSIONS OFFICE	851,357,524.38	866,567,397.29	15,209,872.91
173	BUREAU OF PUBLIC SERVICE REFORMS	68,944,675.08	101,481,273.00	32,536,597.92
174	AUDITOR GENERAL FOR THE FEDERATION	1,398,782,242.98	1,696,909,090.00	298,126,847.02
175	PUBLIC COMPLAINTS COMMISSION	3,429,392,377.23	4,000,000,000.00	570,607,622.77
176	FEDERAL CIVIL SERVICE COMMISSION	533,545,468.86	514,384,589.00	(19,160,879.86)
177	INDEPENDENT NATIONAL ELECTORAL COMMISSION	59,624,051,269.49	20,442,130,048.00	(39,181,921,221.49)
178	FEDERAL CHARACTER COMMISSION	1,764,645,634.74	1,772,049,530.82	7,403,896.08
179	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	538,492,852.55	660,338,224.00	121,845,371.45
180	NIGERIA COMMUNICATION SATELLITE	1,751,265,454.65	2,015,763,401.00	264,497,946.35
181	NIPOST	6,058,113,251.11	7,035,727,863.00	977,614,611.89
182	NATIONAL SECURITY ADVISER	3,003,355,712.36	3,397,597,046.00	394,241,333.64
183	DIRECTORATE OF STATE SECURITY SERVICE	2,061,922,077.42	24,743,064,929.00	22,681,142,851.58
184	NATIONAL INTELLIGENT AGENCY	26,306,419,345.08	26,308,396,284.75	1,976,939.67
185	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	29,279,173.05	36,033,488.00	6,754,314.95
186	CODE OF CONDUCT TRIBUNAL	306,296,665.80	312,638,231.00	6,341,565.20
187	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	610,009,764.53	629,809,781.00	19,800,016.47
188	POLICE SERVICE COMMISSION HQTRS	380,901,164.16	443,206,995.00	62,305,830.84
189	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	3,083,605,118.29	4,095,507,774.60	1,011,902,656.31
190	NATIONAL COMMISSION FOR REFUGEES	181,367,487.38	190,819,682.00	9,452,194.62
191	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,878,737,410.90	4,615,264,403.00	736,526,992.10
192	NATIONAL MERIT AWARD	22,686,420.18	29,091,537.00	6,405,116.82
193	FEDERAL ROAD SAFETY COMMISSION	26,110,195,222.12	28,619,713,045.00	2,509,517,822.88
194	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	187,422,130.23	194,927,955.00	7,505,824.77
195	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	586,037,115.76	674,234,223.00	88,197,107.24
196	NATIONAL HAJJ COMMISSION OF NIGERIA	157,528,766.55	310,165,562.00	152,636,795.45
197	NIGERIA CHRISTIAN PILGRIM COMMISSION	119,281,508.56	142,774,666.00	23,493,157.44
198	NATIONAL LOTTERY TRUST FUND	249,675,779.18	425,643,316.69	175,967,537.51
199	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,184,186,281.12	1,308,779,640.00	124,593,358.88
	ECONOMIC SECTOR			-
200	FEDERAL MINISTRY OF AGRICULTURE	6,309,569,411.70	5,987,446,914.00	(322,122,497.70)
201	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	191,224,525.95	218,032,314.00	26,807,788.05
202	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	237,303,487.21	292,906,612.88	55,603,125.67
203	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	316,157,209.47	356,768,713.00	40,611,503.53

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
204	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	739,797,724.76	865,849,510.00	126,051,785.24
205	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,595,544,978.23	1,812,959,779.00	217,414,800.77
206	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,375,415,310.68	1,657,053,768.32	281,638,457.64
207	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,132,216,656.17	1,297,315,054.00	165,098,397.83
208	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	792,812,330.30	965,112,341.00	172,300,010.70
209	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	722,997,213.35	797,373,856.00	74,376,642.65
210	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	951,251,274.73	1,102,841,865.00	151,590,590.27
211	COCOA RESEARCH INSTITUTE- IBADAN	715,869,276.08	825,381,277.49	109,512,001.41
212	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	720,686,783.14	839,850,062.00	119,163,278.86
213	RUBBER RESEARCH INSTITUTE- BENIN	922,808,135.25	1,033,995,898.31	111,187,763.06
214	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	424,487,517.48	522,090,516.00	97,602,998.52
215	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	601,489,028.46	660,846,459.00	59,357,430.54
216	VETERINARY COUNCIL OF NIGERIA	67,145,268.50	92,096,824.50	24,951,556.00
217	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	623,002,238.28	736,277,279.00	113,275,040.72
218	FEDERAL COLLEGE OF AGRICULTURE - AKURE	262,710,642.96	281,299,994.00	18,589,351.04
219	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	401,802,155.67	459,594,588.00	57,792,432.33
220	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	756,994,576.67	865,590,097.00	108,595,520.33
221	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	224,511,076.89	263,972,858.75	39,461,781.86
222	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	327,224,158.50	395,748,408.79	68,524,250.29
223	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY -	307,226,118.21	368,467,459.44	61,241,341.23
224	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	137,077,051.19	162,900,409.78	25,823,358.59
225	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	340,624,425.41	399,125,298.00	58,500,872.59
226	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	79,698,901.17	105,073,369.13	25,374,467.96
227	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	78,989,306.55	93,213,107.00	14,223,800.45
228	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	85,957,478.69	115,207,787.00	29,250,308.31
229	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	230,053,310.47	277,963,200.78	47,909,890.31
230	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	161,364,826.90	179,577,889.53	18,213,062.63
231	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	326,629,076.81	377,369,394.00	50,740,317.19
232	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	202,462,680.27	177,403,406.24	(25,059,274.03)
233	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	479,023,902.96	558,150,414.00	79,126,511.04
234	NATIONAL AGRICULTURE SEEDS COUNCIL	494,371,210.74	727,398,216.86	233,027,006.12
235	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	309,894,326.77	375,021,219.00	65,126,892.23
236	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	42,835,485.00	42,835,485.00	-
237	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	285,737,674.04	361,312,685.72	75,575,011.68

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
238	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	573,157,481.09	693,699,900.00	120,542,418.91
239	FEDERAL MINISTRY OF FINANCE - HQTRS	946,082,153.47	2,656,228,815.00	1,710,146,661.53
240	DEBT MANAGEMENT OFFICE	312,346,656.32	411,445,663.36	99,099,007.04
241	INVESTMENT AND SECURITIES	238,489,473.59	250,470,521.00	11,981,047.41
242	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	2,708,763,215.56	3,079,918,151.58	371,154,936.02
243	FEDERAL INLAND REVENUE SERVICES	51,278,342,974.26	-	(51,278,342,974.26)
244	NIGERIA CUSTOMS SERVICES	37,674,623,730.18	44,032,409,385.40	6,357,785,655.22
245	FEDERAL MINISTRY OF TRADE AND INVESTMENT - HQTRS	1,559,914,998.28	1,557,428,271.00	(2,486,727.28)
246	STANDARD ORGANIZATION OF NIGERIA	2,232,849,741.65	1,948,605,939.48	(284,243,802.17)
247	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	46,218,366.41	-	(46,218,366.41)
248	NATIONAL AUTOMOTIVE COUNCIL	161,109,357.36	176,175,833.77	15,066,476.41
249	INDUSTRIAL TRAINING FUND	864,383,500.00	1,002,148,500.00	137,765,000.00
250	NIGERIAN EXPORT PROMOTION COUNCIL	530,546,492.27	645,451,708.00	114,905,215.73
251	NIGERIAN ACCOUNTING STANDARDS BOARD	71,945,501.03	72,217,869.00	272,367.97
252	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	655,034,988.93	616,553,470.80	(38,481,518.13)
253	CONSUMER PROTECTION COUNCIL	474,225,014.65	452,127,892.00	(22,097,122.65)
254	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	53,277,454.00	55,564,902.00	2,287,448.00
255	EXTERNAL TRADE SECTOR, GENEVA (WTO)	152,432,500.00	152,432,500.00	-
256	ONNE OIL AND GAS FREE ZONE AUTHORITY	417,372,227.09	471,672,203.00	54,299,975.91
257	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	43,637,207.00	52,185,780.99	8,548,573.99
258	ABUJA SECURITIES AND COMMODITY EXCHANGE COMMISSION	111,139,544.36	130,960,846.91	19,821,302.55
259	NIGERIA TRADE OFFICE, TAIWAN	46,767,149.00	46,767,149.00	-
260	NIGERIA TRADE OFFICE, CHINA	43,726,925.00	43,726,925.00	-
261	NATIONAL SUGAR DEVELOPMENT COUNCIL	90,946,687.56	-	(90,946,687.56)
262	SMEDAN - H/QTRS	297,472,010.34	345,234,205.05	47,762,194.71
263	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,224,547,766.16	1,455,782,540.99	231,234,774.83
264	INDUSTRIAL ARBITRATION PANEL	380,074,592.85	391,890,167.00	11,815,574.15
265	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	294,683,201.74	340,502,613.00	45,819,411.26
266	NATIONAL PRODUCTIVITY CENTRE	590,698,942.24	660,037,588.00	69,338,645.76
267	NATIONAL DIRECTORATE OF EMPLOYMENT	3,387,782,319.74	3,916,952,281.00	529,169,961.26
268	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	483,739,392.91	542,632,105.00	58,892,712.09
269	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	563,349,124.08	665,404,311.19	102,055,187.11
270	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	388,134,132.77	387,530,710.96	(603,421.81)
271	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	170,000,397.94	189,191,046.00	19,190,648.06
272	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,402,869,343.00	1,771,040,511.24	368,171,168.24
273	COOPERATIVE INFORMATION NETWORK	360,608,011.09	417,763,761.00	57,155,749.91
274	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,193,399,643.20	1,394,627,408.00	201,227,764.80
275	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	184,460,798.50	203,491,055.00	19,030,256.50
276	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	84,557,303.84	96,963,607.00	12,406,303.16
277	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	18,031,731.75	47,756,487.00	29,724,755.25

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
278	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	30,104,163.94	59,869,118.72	29,764,954.78
279	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	47,257,844.49	49,461,445.00	2,203,600.51
280	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	35,828,894.85	39,641,498.51	3,812,603.66
281	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	53,584,493.06	62,319,507.00	8,735,013.94
282	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	31,201,832.18	35,356,133.00	4,154,300.82
283	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	37,216,943.00	43,652,290.13	6,435,347.13
284	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	52,717,489.24	60,970,091.67	8,252,602.43
285	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	32,852,227.64	35,687,154.00	2,834,926.36
286	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	27,993,426.75	33,313,387.00	5,319,960.25
287	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	27,395,155.52	32,561,117.00	5,165,961.48
288	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	30,733,048.86	34,562,057.00	3,829,008.14
289	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	47,582,821.95	53,225,411.36	5,642,589.41
290	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	53,878,473.27	58,822,007.00	4,943,533.73
291	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	45,357,022.00	50,352,293.00	4,995,271.00
292	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	30,655,284.52	35,128,753.87	4,473,469.35
293	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	71,932,946.50	83,398,942.32	11,465,995.82
294	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	25,152,711.34	26,720,540.00	1,567,828.66
295	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	44,849,447.51	51,581,204.98	6,731,757.47
296	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	25,122,046.23	26,877,117.00	1,755,070.77
297	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	215,026,540.50	245,524,991.11	30,498,450.61
298	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	187,536,900.73	215,467,312.00	27,930,411.27
299	NATIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT ILE IFE	312,960,189.69	396,444,444.44	83,484,254.75
300	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	63,957,591.47	64,580,792.00	623,200.53
301	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	218,076,452.27	241,563,742.00	23,487,289.73
302	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	368,093,500.20	451,369,077.43	83,275,577.23
303	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	669,866,017.81	844,246,819.09	174,380,801.28
304	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	472,555,487.89	783,112,425.00	310,556,937.11
305	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	417,668,366.15	509,998,632.58	92,330,266.43
306	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	367,372,172.27	390,133,017.63	22,760,845.36
307	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	549,562,277.89	634,004,303.60	84,442,025.71
308	PROJECT DEVELOPMENT INSTITUTE - ENUGU	563,109,165.59	684,157,877.00	121,048,711.41
309	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	236,458,858.74	272,401,862.00	35,943,003.26

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
310	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	567,415,266.57	676,714,134.00	109,298,867.43
311	NATIONAL INSTITUTE TRYPANOSOMIASIS RESEARCH -	1,033,339,715.12	1,143,345,780.47	110,006,065.35
312	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,006,689,496.62	1,163,397,334.00	156,707,837.38
313	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	598,846,589.33	668,872,408.00	70,025,818.67
314	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	173,950,039.71	191,298,024.15	17,347,984.44
315	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	253,227,971.94	298,641,888.89	45,413,916.95
316	COLLEGE OF CHEMICAL AND LEATHER TECHNOLOGY - ZARIA	542,289,334.90	611,813,812.00	69,524,477.10
317	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	146,497,816.28	164,038,090.00	17,540,273.72
318	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	182,989,886.08	200,217,379.68	17,227,493.60
319	NATIONAL CENTRE FOR REMOTE SENSING - JOS	996,127,838.92	1,103,838,832.07	107,710,993.15
320	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	269,404,887.48	317,725,027.12	48,320,139.64
321	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	42,524,866.05	50,524,410.36	7,999,544.31
322	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	24,807,816.72	27,109,564.00	2,301,747.28
323	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	56,873,849.90	65,647,934.07	8,774,084.17
324	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	236,179,859.00	274,995,301.00	38,815,442.00
325	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	99,173,187.77	108,961,863.00	9,788,675.23
326	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	41,080,179.15	44,077,499.11	2,997,319.96
327	ENERGY COMMISSION OF NIGERIA	986,037,834.38	1,155,156,101.00	169,118,266.62
328	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	39,124,224.01	43,166,643.00	4,042,418.99
329	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	31,403,086.95	36,797,251.00	5,394,164.05
330	FEDERAL MINISTRY OF TRANSPORT - HQTRS	1,156,120,683.85	1,381,013,438.27	224,892,754.42
331	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	558,419,495.69	615,837,532.00	57,418,036.31
332	NIGERIAN RAILWAY CORPORATION	3,334,941,346.35	4,045,559,152.00	710,617,805.65
333	NATIONAL INLAND WATERWAYS AUTHORITY	471,344,631.68	538,502,136.00	67,157,504.32
334	MARITIME ACADEMY, ORON	1,158,887,277.17	893,921,114.43	(264,966,162.74)
335	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	221,465,789.95	233,313,537.04	11,847,747.09
336	FEDERAL MINISTRY OF ENERGY (POWER) - HQTRS	7,529,254,527.35	9,268,658,799.00	1,739,404,271.65
337	NATIONAL RURAL ELECTRIFICATION AGENCY	568,462,323.48	656,379,623.00	87,917,299.52
338	NATIONAL POWER TRAINING INSTITUTE	503,223,042.69	730,715,768.00	227,492,725.31
339	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	154,418,981.80	149,391,697.00	(5,027,284.80)
340	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	529,962,601.81	648,905,989.00	118,943,387.19
341	DEPARTMENT OF PETROLEUM RESOURCES	21,317,734,442.50	28,666,041,880.00	7,348,307,437.50
342	PETROLEUM TRAINING INSTITUTE	7,256,105,798.22	12,340,494,347.56	5,084,388,549.34
343	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	3,501,452,193.86	3,837,309,467.02	335,857,273.16

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
344	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	5,283,677,776.32	7,386,210,791.00	2,102,533,014.68
345	NIGERIA NUCLEAR REGULATORY AUTHORITY	5,799,118,788.23	6,024,998,442.00	225,879,653.77
346	FEDERAL MINISTRY OF MINES AND STEEL DVELOPMENT - HQTRS	661,344,772.57	733,029,055.00	71,684,282.43
347	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	16,826,466.70	27,243,051.00	10,416,584.30
348	NIGERIAN GEOLOGICAL SURVEY AGENCY.	734,484,331.07	896,851,929.00	162,367,597.93
349	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	405,751,345.12	403,319,049.00	(2,432,296.12)
350	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	419,155,259.03	410,614,716.00	(8,540,543.03)
351	METALLURGICAL TRAINING INSTITUTE, ONITSHA	252,593,666.63	313,375,654.00	60,781,987.37
352	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,086,600,101.92	1,364,670,417.00	278,070,315.08
353	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	152,753,177.47	184,646,078.00	31,892,900.53
354	NIGERIA MINING CADASTRE OFFICE & CENTRES	67,265,780.05	118,687,663.93	51,421,883.88
355	AJAOKUTA STEEL COMPANY LIMITED	2,709,612,160.35	3,581,551,815.63	871,939,655.28
356	NATIONAL PLANNING COMMISSION - HQTRS	430,517,023.58	405,920,486.00	(24,596,537.58)
357	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	460,162,472.83	560,791,031.00	100,628,558.17
358	CENTRE FOR MANAGEMENT DEVELOPMENT	565,145,260.19	592,088,219.48	26,942,959.29
359	NATIONAL BUREAU OF STATISTICS	3,686,139,869.34	3,538,898,931.56	(147,240,937.78)
360	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	450,072,560.52	497,621,359.00	47,548,798.48
361	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,123,971,345.96	1,430,829,203.00	306,857,857.04
362	FISCAL RESPONSILIBITY COMMISSION	96,405,695.89	108,459,679.00	12,053,983.11
363	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,001,127,458.07	1,148,651,222.00	147,523,763.93
364	NIGERIA HYDROLOGICAL SERVICE AGENCY	167,533,276.26	191,723,403.00	24,190,126.74
365	ANAMBRA/ IMO RBDA	319,190,287.87	341,135,843.00	21,945,555.13
366	BENIN/ OWENA RBDA	234,129,233.63	274,138,258.00	40,009,024.37
367	CHAD BASIN RBDA	244,409,628.35	303,225,169.00	58,815,540.65
368	CROSS RIVER RBDA	265,807,943.96	300,779,280.00	34,971,336.04
369	HADEJIA-JAMAÏARE RBDA	255,074,694.33	295,612,646.00	40,537,951.67
370	LOWER BENUE RBDA	266,463,419.28	309,133,829.00	42,670,409.72
371	LOWER NIGER RBDA	368,414,075.81	437,890,884.00	69,476,808.19
372	NIGER DELTA RBDA	406,684,308.08	473,159,695.89	66,475,387.81
373	OGUN/ OSUN RBDA	262,945,177.40	301,328,428.00	38,383,250.60
374	SOKOTO RIMA RBDA	311,582,241.10	370,506,149.00	58,923,907.90
375	UPPER BENUE RBDA	214,336,026.15	261,133,738.00	46,797,711.85
376	UPPER NIGER RBDA	258,103,997.54	276,683,398.00	18,579,400.46
377	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	272,788,819.50	312,214,912.00	39,426,092.50
378	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	118,132,605.75	143,567,649.78	25,435,044.03
379	GURARA WATER MANAGEMENT AUTHORITY	11,447,688.88	13,251,810.00	1,804,121.12
	LAW & JUSTICE SECTOR			-
380	NATIONAL JUDICIAL COUNCIL- ABUJA	79,791,887,416.56	22,443,799,203.99	(57,348,088,212.57)
381	SUPREME COURT OF NIGERIA	1,484,811,466.69	1,691,499,234.08	206,687,767.39
382	FEDERAL HIGH COURT ? LAGOS	4,052,639,567.91	4,534,871,647.57	482,232,079.66
383	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	2,163,697,588.96	2,727,313,203.44	563,615,614.48
384	NATIONAL INDUSTRIAL COURT	2,143,863,419.97	2,136,292,900.30	(7,570,519.67)
385	NATIONAL JUDICIAL INSTITUTE- ABUJA	678,171,382.00	787,419,392.50	109,248,010.50
386	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	527,770,822.50	660,617,148.72	132,846,326.22

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
387	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,754,992,511.61	4,137,124,121.14	1,382,131,609.53
388	NIGERIAN LAW REFORM COMMISSION	209,027,885.30	263,130,694.00	54,102,808.70
389	LEGAL AID COUNCIL	595,372,742.74	682,224,844.00	86,852,101.26
390	COUNCIL OF LEGAL EDUCATION	812,140,692.40	967,126,754.00	154,986,061.60
391	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	472,089,716.67	543,818,446.00	71,728,729.33
392	NATIONAL HUMAN RIGHTS COMMISSION	2,002,678,955.64	1,200,000,000.00	(802,678,955.64)
393	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	35,795,486.87	41,251,988.00	5,456,501.13
394	NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,530,377,493.17	7,846,040,238.00	1,315,662,744.83
395	NIGERIAN COPYRIGHT COMMISSION	363,250,674.09	467,009,755.26	103,759,081.17
396	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,174,280,052.24	1,295,745,258.00	121,465,205.76
397	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	3,327,183,358.80	3,534,564,604.00	207,381,245.20
398	CODE OF CONDUCT BUREAU	1,309,830,381.95	1,483,894,442.00	174,064,060.05
	REGIONAL SECTOR			-
399	FEDERAL MINISTRY OF NIGER DELTA HQTRS	867,355,189.84	962,422,581.00	95,067,391.16
400	NIGER DELTA DEVELOPMENT COMMISSION	48,252,946,106.87	64,023,554,666.00	15,770,608,559.13
	SOCIAL SECTOR			-
401	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	1,301,103,319.00	1,649,276,363.24	348,173,044.24
402	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	654,662,189.49	756,872,291.00	102,210,101.51
403	NATIONAL YOUTH SERVICE CORPS (NYSC)	69,103,075,760.62	73,179,448,186.00	4,076,372,425.38
404	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	686,684,267.52	833,981,127.35	147,296,859.83
405	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	126,398,040.80	139,240,840.00	12,842,799.20
406	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,318,601,514.19	2,877,203,001.00	558,601,486.81
407	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	80,436,145,241.48	95,189,395,583.00	14,753,250,341.52
408	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	461,796,073.23	613,181,560.78	151,385,487.55
409	JOINT ADMISSIONS MATRICULATION BOARD	2,151,268,326.27	2,640,635,569.52	489,367,243.25
410	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,451,441,266.24	3,118,446,095.00	667,004,828.76
411	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	319,949,197.69	369,689,406.00	49,740,208.31
412	NATIONAL LIBRARY OF NIGERIA	870,816,537.51	1,050,999,651.00	180,183,113.49
413	NATIONAL EXAMINATIONS COUNCIL	4,767,838,822.74	5,815,136,862.01	1,047,298,039.27
414	MASS LITERACY COUNCIL	625,805,532.82	762,927,794.00	137,122,261.18
415	NOMADIC EDUCATION COMMISSION	298,259,068.30	332,259,331.72	34,000,263.42
416	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	752,501,713.70	753,004,572.00	502,858.30
417	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	891,635,173.64	1,042,146,308.00	150,511,134.36
418	TEACHERS REGISTRATION COUNCIL OF NIGERIA	617,328,555.12	777,886,753.95	160,558,198.83
419	COMPUTER REGISTRATION COUNCIL OF NIGERIA	120,978,668.92	126,505,835.00	5,527,166.08
420	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,000,823,829.54	1,022,310,237.00	21,486,407.46
421	NATIONAL TEACHERS INSTITUTE	1,014,824,164.30	1,217,107,466.00	202,283,301.70
422	FEDERAL POLYTECHNIC ADO-EKITI	2,028,727,621.20	2,752,789,567.00	724,061,945.80
423	FEDERAL POLYTECHNIC BAUCHI	1,761,743,277.50	2,290,914,401.00	529,171,123.50
424	FEDERAL POLYTECHNIC BIDA	2,308,023,450.12	2,700,001,975.00	391,978,524.88
425	FEDERAL POLYTECHNIC IDAH	1,854,606,993.17	2,149,753,310.00	295,146,316.83

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
426	FEDERAL POLYTECHNIC KAURA-NAMODA	1,833,895,565.07	2,397,910,663.00	564,015,097.93
427	FEDERAL POLYTECHNIC MUBI	2,677,831,359.48	3,274,711,010.67	596,879,651.19
428	FEDERAL POLYTECHNIC NASARAWA	1,838,031,924.04	2,170,385,108.44	332,353,184.40
429	FEDERAL POLYTECHNIC UWANA-AFIKPO	2,743,763,987.85	3,397,379,849.00	653,615,861.15
430	FEDERAL POLYTECHNIC KADUNA	5,343,842,367.83	6,626,034,817.00	1,282,192,449.17
431	FEDERAL POLYTECHNIC OFFA	2,093,301,923.56	2,592,451,551.00	499,149,627.44
432	FEDERAL POLYTECHNIC EDE	1,587,795,052.39	1,896,933,611.00	309,138,558.61
433	FEDERAL POLYTECHNIC AUCHI	2,968,340,056.06	3,599,210,398.00	630,870,341.94
434	FEDERAL POLYTECHNIC NEKEDE	2,410,406,190.45	3,017,692,889.00	607,286,698.55
435	FEDERAL POLYTECHNIC OKO	3,473,634,149.56	4,330,623,589.33	856,989,439.77
436	FEDERAL POLYTECHNIC DAMATURU	740,094,570.40	886,205,834.00	146,111,263.60
437	FEDERAL POLYTECHNIC HUSSAINI ADAMU	544,761,024.57	671,531,205.00	126,770,180.43
438	FEDERAL POLYTECHNIC GWANDU	1,883,482,220.69	2,404,608,012.44	521,125,791.75
439	FEDERAL POLYTECHNIC ILARO	1,900,890,881.37	1,910,951,009.00	10,060,127.63
440	YABA COLLEGE OF TECHNOLOGY	3,324,039,734.48	4,126,838,815.00	802,799,080.52
441	FEDERAL POLYTECHNIC BALI	352,508,337.68	413,805,685.00	61,297,347.32
442	FEDERAL POLYTECHNIC EKOWE	667,208,404.95	813,570,230.00	146,361,825.05
443	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,226,334,302.37	1,516,509,508.00	290,175,205.63
444	FEDERAL COLLEGE OF EDUCATION AKOKA	4,008,616,350.18	4,218,843,586.66	210,227,236.48
445	FEDERAL COLLEGE OF EDUCATION ASABA	1,380,952,789.91	1,678,726,360.00	297,773,570.09
446	FEDERAL COLLEGE OF EDUCATION BICHI	1,018,468,706.56	1,274,926,441.00	256,457,734.44
447	FEDERAL COLLEGE OF EDUCATION GOMBE	1,332,028,641.90	1,378,475,190.00	46,446,548.10
448	FEDERAL COLLEGE OF EDUCATION GUSAU	776,271,671.81	976,118,299.11	199,846,627.30
449	FEDERAL COLLEGE OF EDUCATION KANO	1,539,173,009.51	1,865,457,718.22	326,284,708.71
450	FEDERAL COLLEGE OF EDUCATION KATSINA	958,315,597.58	1,166,731,413.00	208,415,815.42
451	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,306,714,875.15	1,353,150,091.00	46,435,215.85
452	FEDERAL COLLEGE OF EDUCATION OBUDU	1,282,665,134.03	1,597,063,765.00	314,398,630.97
453	FEDERAL COLLEGE OF EDUCATION OKENE	1,408,943,915.96	1,668,301,209.00	259,357,293.04
454	FEDERAL COLLEGE OF EDUCATION OMUKU	1,463,545,723.82	1,881,366,659.00	417,820,935.18
455	FEDERAL COLLEGE OF EDUCATION ONDO	1,704,334,952.18	1,984,953,601.00	280,618,648.82
456	FEDERAL COLLEGE OF EDUCATION OYO	1,424,549,869.17	1,724,802,199.22	300,252,330.05
457	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,298,939,790.78	1,700,204,590.00	401,264,799.22
458	FEDERAL COLLEGE OF EDUCATION POTISKUM	861,788,060.43	1,138,366,017.00	276,577,956.57
459	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,357,537,570.35	1,673,991,072.22	316,453,501.87
460	FEDERAL COLLEGE OF EDUCATION YOLA	1,154,632,897.56	1,518,272,598.00	363,639,700.44
461	FEDERAL COLLEGE OF EDUCATION ZARIA	2,949,925,993.50	3,659,462,590.00	709,536,596.50
462	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	887,968,964.10	1,139,709,431.00	251,740,466.90
463	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,840,571,978.73	3,767,888,044.00	927,316,065.27
464	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,127,482,961.03	1,366,346,268.00	238,863,306.97
465	UNIVERSITY OF IBADAN	9,210,181,502.99	11,403,269,373.00	2,193,087,870.01
466	UNIVERSITY OF LAGOS	7,505,137,393.84	9,727,613,035.00	2,222,475,641.16

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
467	UNIVERSITY OF NIGERIA, NNSUKA	9,292,071,752.41	11,025,688,204.00	1,733,616,451.59
468	AHMADU BELLO UNIVERSITY, ZARIA	10,549,927,068.37	12,809,159,802.00	2,259,232,733.63
469	OBAFEMI AWOLOWO UNIVERSITY	7,555,029,387.50	9,305,675,338.00	1,750,645,950.50
470	UNIVERSITY OF BENIN	9,554,990,959.66	11,544,232,251.00	1,989,241,291.34
471	UNIVERSITY OF JOS	5,625,713,756.97	7,012,005,575.00	1,386,291,818.03
472	UNIVERSITY OF CALABAR	7,663,549,749.31	9,594,146,198.00	1,930,596,448.69
473	UNIVERSITY OF ILORIN	6,357,341,317.66	7,617,268,360.00	1,259,927,042.34
474	UNIVERSITY OF ABUJA	3,796,668,276.01	4,241,341,650.00	444,673,373.99
475	UNIVERSITY OF AGRICULTURE, ABEOKUTA	3,603,387,279.44	4,578,130,445.89	974,743,166.45
476	UNIVERSITY OF AGRICULTURE, MAKURDI	4,044,104,705.27	4,989,398,945.00	945,294,239.73
477	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	3,507,273,959.34	4,218,095,275.00	710,821,315.66
478	UNIVERSITY OF PORT HARCOURT	7,219,566,670.26	9,027,246,303.00	1,807,679,632.74
479	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,330,469,837.58	4,321,539,165.00	991,069,327.42
480	UNIVERSITY OF TECHNOLOGY, OWERRI	4,748,637,493.81	5,799,028,121.00	1,050,390,627.19
481	FEDERAL UNIVERSITY OF TECHNOLOGY AKURE	3,312,403,347.42	4,126,019,358.00	813,616,010.58
482	FEDERAL UNIVERSITY OF TECHNOLOGY MINNA	3,358,220,778.43	3,990,808,770.00	632,587,991.57
483	FEDERAL UNIVERSITY OF TECHNOLOGY YOLA	2,396,421,150.05	2,842,112,801.00	445,691,650.95
484	UNIVERSITY OF UYO	6,002,739,349.63	7,329,347,360.00	1,326,608,010.37
485	UNIVERSITY OF MAIDUGURI	8,724,761,872.99	9,791,483,524.00	1,066,721,651.01
486	NNAMDI AZIKIWE UNIVERSITY, AWKA	6,719,490,219.00	6,719,490,219.00	-
487	BAYERO UNIVERSITY, KANO	6,089,551,212.26	6,812,080,294.89	722,529,082.63
488	USMAN DAN FODIO UNIVERSITY, SOKOTO	5,101,888,682.69	6,185,978,420.00	1,084,089,737.31
489	NATIONAL MATHEMATICAL CENTRE, SHEDA	417,001,794.03	496,813,625.00	79,811,830.97
490	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	345,307,811.72	454,036,479.00	108,728,667.28
491	ARABIC LANGUAGE VILLAGE BORNO	266,395,176.10	293,217,564.00	26,822,387.90
492	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	352,487,172.87	462,956,449.00	110,469,276.13
493	FEDERAL UNIVERSITY OYE-EKITI	1,800,814,321.34	1,995,569,232.00	194,754,910.66
494	FEDERAL UNIVERSITY OTUOKE	1,555,924,046.29	1,916,839,652.00	360,915,605.71
495	FEDERAL UNIVERSITY DUTSE	1,679,471,894.78	1,916,839,652.00	237,367,757.22
496	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,669,937,628.05	2,381,003,256.55	711,065,628.50
497	FEDERAL UNIVERSITY LAFIA	1,427,995,360.72	1,979,181,126.00	551,185,765.28
498	FEDERAL UNIVERSITY DUTSIN-MA	1,513,587,835.48	1,775,107,060.00	261,519,224.52
499	FEDERAL UNIVERSITY KASHERE	1,552,082,490.91	2,056,753,637.00	504,671,146.09
500	FEDERAL UNIVERSITY LOKOJA	1,317,460,224.91	1,659,286,702.00	341,826,477.09
501	FEDERAL UNIVERSITY WUKARI	2,142,033,013.34	2,547,201,119.00	405,168,105.66
502	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	727,686,910.00	851,338,183.00	123,651,273.00
503	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,021,008,114.71	1,209,504,607.00	188,496,492.29
504	NATIONAL OPEN UNIVERSITY	2,332,980,512.36	2,770,868,488.00	437,887,975.64
505	F.S.C. SOKOTO	79,858,794.42	105,867,475.00	26,008,680.58
506	FGC AZARE	101,734,389.82	119,775,340.00	18,040,950.18
507	FGC BANI-YADI	52,652,585.52	62,879,797.00	10,227,211.48
508	FGC BIRIN YAURI	54,906,923.89	66,042,641.00	11,135,717.11
509	FGC DAURA	118,279,732.02	140,958,801.00	22,679,068.98
510	FGC GANYE	96,912,416.21	101,249,292.00	4,336,875.79
511	FGC GARKI	287,322,158.28	351,303,769.00	63,981,610.72
512	FGC IJANIKIN	318,457,289.40	355,184,926.00	36,727,636.60
513	FGC IKET NISE	141,773,427.19	156,613,385.00	14,839,957.81
514	FGC IKET VANDAKYA	96,785,304.20	116,803,023.00	20,017,718.80
515	FGC IKOM	123,718,673.12	123,236,309.00	(482,364.12)

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
516	FGC IKOT EKPENE	167,756,607.65	180,876,755.00	13,120,147.35
517	FGC IKURIN	199,753,221.57	244,463,526.81	44,710,305.24
518	FGC JOS	270,607,859.21	300,002,563.00	29,394,703.79
519	FGC KADUNA	287,221,032.80	330,811,541.00	43,590,508.20
520	FGC KANO	203,415,246.28	241,894,853.82	38,479,607.54
521	FGC KEFFI	200,825,244.11	216,754,107.00	15,928,862.89
522	FGC KIYAWA	61,723,541.45	71,022,302.00	9,298,760.55
523	FGC KWALI	270,839,187.45	325,802,847.00	54,963,659.55
524	FGC MAIDUGURI	143,047,807.54	182,988,902.66	39,941,095.12
525	FGC MINJIBIR	98,731,015.78	115,981,780.00	17,250,764.22
526	FGC MINNA	284,309,716.96	313,369,180.00	29,059,463.04
527	FGC ODIKOLOGUNA	63,458,358.10	66,652,294.00	3,193,935.90
528	FGC ODOGBOLU	200,842,614.43	241,791,411.00	40,948,796.57
529	FGC OGBOMOSHMO	195,731,499.45	226,748,321.00	31,016,821.55
530	FGC OGOJA	87,720,949.43	108,409,673.00	20,688,723.57
531	FGC OHAFIA	81,020,382.65	93,628,155.00	12,607,772.35
532	FGC OKIGWE	152,686,582.04	188,518,611.00	35,832,028.96
533	FGC OKPOSI	80,860,729.05	107,115,712.00	26,254,982.95
534	FGC ONITSHA	173,367,356.43	201,395,057.00	28,027,700.57
535	FGC PORT HARCOURT	245,783,105.10	276,958,765.00	31,175,659.90
536	FGC POTISKUM	85,019,316.15	104,913,838.00	19,894,521.85
537	FGC RUBBOCHI	86,192,158.55	111,056,645.00	24,864,486.45
538	FGC SOKOTO	138,168,044.40	168,636,684.72	30,468,640.32
539	FGC UGWOLAWO	99,288,128.14	128,056,390.00	28,768,261.86
540	FGC WARRI	213,165,720.38	239,662,161.00	26,496,440.62
541	FGC ZARIA	151,134,805.57	168,983,079.00	17,848,273.43
542	FGC, BILLIRI	91,809,202.09	102,811,072.00	11,001,869.91
543	FGC, IDO-ANI	80,796,008.46	166,651,741.02	85,855,732.56
544	FGC, IKOLE	114,823,973.49	128,810,261.00	13,986,287.51
545	FGGC ABAJI	132,876,327.33	150,335,263.00	17,458,935.67
546	FGGC ABULOMA	152,741,791.07	190,942,764.29	38,200,973.22
547	FGGC AKURE	196,103,404.74	219,269,783.00	23,166,378.26
548	FGGC ANKA	51,021,735.33	55,858,290.00	4,836,554.67
549	FGGC BAJOGA	61,930,555.16	88,105,641.00	26,175,085.84
550	FGGC BAKORI	121,029,223.61	152,084,543.00	31,055,319.39
551	FGGC BAUCHI	133,283,067.92	153,797,924.00	20,514,856.08
552	FGGC BENIN	204,447,818.24	217,495,696.00	13,047,877.76
553	FGGC BIDA	99,211,115.89	104,841,144.00	5,630,028.11
554	FGGC BWARI	304,430,007.48	356,529,305.00	52,099,297.52
555	FGGC CALABAR	199,883,942.92	217,290,095.00	17,406,152.08
556	FGGC EFON ALAYE	101,877,675.79	121,183,667.00	19,305,991.21
557	FGGC EFON IMNRINGI	84,917,457.79	94,138,075.00	9,220,617.21
558	FGGC ENUGU	301,071,269.82	385,176,373.00	84,105,103.18
559	FGGC EZZAMGBO ABAKALIKI	101,140,205.38	119,716,529.37	18,576,323.99
560	FGGC GBOKO	144,140,543.62	169,380,727.00	25,240,183.38
561	FGGC GUSAU	122,831,204.22	147,616,979.41	24,785,775.19
562	FGGC GWANDU	67,920,898.06	73,032,458.00	5,111,559.94
563	FGGC IBILLO	118,862,611.13	139,744,205.00	20,881,593.87
564	FGGC IBUSA	154,957,267.88	188,534,033.00	33,576,765.12
565	FGGC IKOT-OBIO-ITONG	120,447,104.60	151,235,960.00	30,788,855.40
566	FGGC ILORIN	203,971,880.00	240,386,920.00	36,415,040.00
567	FGGC IPETUMODU	138,113,524.86	178,242,030.00	40,128,505.14
568	FGGC JALINGO	108,855,759.51	121,186,643.40	12,330,883.89
569	FGGC KABBA	122,937,196.59	120,964,520.00	(1,972,676.59)
570	FGGC KAZAURE	87,568,955.48	110,084,562.00	22,515,606.52
571	FGGC KEANA	84,611,243.00	88,363,592.00	3,752,349.00
572	FGGC LANGTANG	126,957,277.47	147,494,862.00	20,537,584.53
573	FGGC LEJJA	117,930,981.72	124,030,175.00	6,099,193.28
574	FGGC MONGUNO	57,685,245.66	76,210,908.14	18,525,662.48
575	FGGC NEW BUSA	87,404,150.01	104,510,342.00	17,106,191.99
576	FGGC OMU-ARAN	115,283,772.10	155,022,875.00	39,739,102.90
577	FGGC OWERRI	234,184,763.99	279,801,037.00	45,616,273.01
578	FGGC OYO	215,012,472.32	274,671,127.37	59,658,655.05
579	FGGC SHAGAMU	217,568,031.37	258,968,552.00	41,400,520.63

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
580	FGGC GUMI TAMBAWAL	56,635,810.90	58,765,672.00	2,129,861.10
581	FGGC UMUAHIA	157,571,675.98	179,172,629.00	21,600,953.02
582	FGGC WUKARI	128,493,783.86	142,691,736.00	14,197,952.14
583	FGGC, YOLA	128,884,284.20	145,694,813.00	16,810,528.80
584	FSTC AHOADA	91,889,552.28	99,462,458.00	7,572,905.72
585	FSTC AWKA	149,646,456.92	191,383,981.00	41,737,524.08
586	FSTC JUBU-IMUSHIN	141,369,200.54	169,935,526.00	28,566,325.46
587	FSTC MICHIKA	40,815,551.30	46,639,166.00	5,823,614.70
588	FSTC TUNGBO - YENAGOA	64,858,923.36	78,176,661.00	13,317,737.64
589	FSTC USI-EKITI	79,715,003.61	95,097,702.00	15,382,698.39
590	FTC IKARE	117,369,158.32	133,717,229.00	16,348,070.68
591	FTC ILESA	149,595,869.35	205,401,430.00	55,805,560.65
592	FTC JALINGO	104,654,730.51	121,121,644.00	16,466,913.49
593	FTC KAFANCHAN	110,807,452.90	133,344,893.00	22,537,440.10
594	FTC LASSA	52,019,018.99	57,580,787.00	5,561,768.01
595	FTC OHANSO	95,943,304.77	112,979,005.00	17,035,700.23
596	FTC OROZO	283,389,071.47	345,144,527.00	61,755,455.53
597	FTC OTOBI	94,795,736.23	111,335,433.00	16,539,696.77
598	FTC OTUPKO	106,312,526.03	139,858,200.00	33,545,673.97
599	FTC SHIRORO	113,077,709.60	136,652,793.48	23,575,083.88
600	FTC UROMI	116,378,649.85	133,826,525.00	17,447,875.15
601	FTC UYO	177,939,791.92	196,095,693.00	18,155,901.08
602	FTC YABA	375,641,452.84	445,687,625.00	70,046,172.16
603	FTC ZURU	90,054,410.07	106,468,384.00	16,413,973.93
604	KING'S COLLEGE	312,705,450.84	331,743,243.45	19,037,792.61
605	QUEEN'S COLLEGE LAGOS	361,844,424.83	438,444,426.00	76,600,001.17
606	SULEJA ACADEMY	186,180,393.23	219,191,568.00	33,011,174.77
607	FSTC,DOMA	55,119,965.17	57,231,948.00	2,111,982.83
608	FSTC DAYI	33,484,470.50	44,653,946.00	11,169,475.50
609	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	114,968,786.45	159,086,435.00	44,117,648.55
610	UNESCO PARIS	288,738,833.00	288,738,833.00	-
611	NATIONAL BOARD FOR TECHNICAL EDUCATION	621,407,325.76	868,639,542.00	247,232,216.24
612	FEDERAL MINISTRY OF HEALTH - HQTRS	4,022,079,752.88	4,740,067,587.00	717,987,834.12
613	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,547,366,457.33	1,770,748,897.75	223,382,440.42
614	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	62,265,926.95	85,815,768.00	23,549,841.05
615	RADIOGRAPHERS REGISTRATION BOARD	187,984,163.40	189,074,943.03	1,090,779.63
616	DENTAL TECHNOLOGY REGISTRATION BOARD	113,657,693.37	117,242,106.88	3,584,413.51
617	HEALTH RECORDS REGISTRATION BOARD	123,195,403.12	154,651,267.87	31,455,864.75
618	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	160,909,132.88	190,053,294.00	29,144,161.12
619	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	50,128,356.75	65,128,570.00	15,000,213.25
620	NURSING AND MIDWIFERY COUNCIL	222,241,080.15	248,254,468.00	26,013,387.85
621	PHARMACIST COUNCIL OF NIGERIA COUNCIL	391,307,193.07	394,593,067.57	3,285,874.50
622	MEDICAL AND DENTAL COUNCIL OF NIGERIA	134,920,776.46	176,264,210.00	41,343,433.54
623	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	3,638,100,537.80	3,970,191,055.00	332,090,517.20
624	MEDICAL REHABILITATION THERAPY BOARD	163,569,185.60	194,735,695.88	31,166,510.28
625	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	379,733,269.08	419,218,406.69	39,485,137.61
626	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	19,060,916.93	22,134,121.00	3,073,204.07
627	NURSE TUTOR TRAINING - ENUGU	12,221,579.96	19,512,319.00	7,290,739.04
628	NURSE TUTOR PROGRAMME AKOKA LAGOS	77,994,732.56	90,045,850.00	12,051,117.44

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
629	NURSE TUTOR TRAINNING KADUNA	33,230,647.31	36,586,029.00	3,355,381.69
630	NURSE TUTOR TRAINNING IBADAN	16,503,048.24	18,745,426.87	2,242,378.63
631	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	186,741,522.38	220,934,411.00	34,192,888.62
632	PHC TUTORS PROGRAMME,'UCH-IBADAN	15,869,581.12	18,894,204.89	3,024,623.77
633	COMMUNITY HEALTH TUTOR PROGRAMME UCH	15,161,696.61	20,298,396.00	5,136,699.39
634	UNIVERSITY COLLEGE HOSPITAL	10,102,720,372.41	10,676,639,708.24	573,919,335.83
635	LAGOS UNIVERSITY TEACHING	6,506,127,941.76	6,760,556,678.40	254,428,736.64
636	AHMADU BELLO UNVERSITY TEACHING HOSPITAL	5,849,993,475.90	6,035,817,692.02	185,824,216.12
637	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	8,354,730,849.87	8,310,773,413.00	(43,957,436.87)
638	UNIVERSITY OF BENIN TEACHING HOSPITAL	6,443,073,272.63	6,376,177,542.00	(66,895,730.63)
639	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	6,304,785,726.72	6,963,885,669.00	659,099,942.28
640	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	5,575,346,357.38	6,280,691,153.00	705,344,795.62
641	JOS UNIVERSITY TEACHING HOSPITAL	6,435,823,992.14	6,201,851,610.44	(233,972,381.70)
642	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,553,623,948.93	6,173,012,171.18	619,388,222.25
643	UNIVERSITY OF CALABAR TEACHING HOSPITAL	6,860,686,934.35	7,492,697,571.40	632,010,637.05
644	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	5,404,309,299.65	5,776,463,763.00	372,154,463.35
645	UTHMAN DAN FODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,198,818,960.13	5,413,619,383.00	214,800,422.87
646	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,746,589,070.81	6,195,318,368.00	1,448,729,297.19
647	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	5,949,721,971.30	6,333,334,456.69	383,612,485.39
648	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	4,434,698,068.63	4,705,580,757.00	270,882,688.37
649	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,594,020,523.69	3,042,576,768.00	448,556,244.31
650	FEDERAL SPECIALIST HOSPITAL, IRRUA	4,697,367,885.97	4,725,330,131.55	27,962,245.58
651	UNIVERSITY OF UYO TEACHING HOSPITAL	4,192,084,178.14	4,535,306,190.00	343,222,011.86
652	FEDERAL STAFF HOSPITAL -ABUJA	1,246,081,410.45	1,234,961,729.33	(11,119,681.12)
653	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,137,446,626.71	1,406,619,373.00	269,172,746.29
654	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	732,052,784.51	771,825,158.50	39,772,373.99
655	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,582,170,927.89	1,729,528,332.05	147,357,404.16
656	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,026,143,613.53	1,105,428,564.00	79,284,950.47
657	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	898,403,212.16	947,940,966.00	49,537,753.84
658	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,646,661,011.25	3,139,265,147.58	492,604,136.33
659	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,743,632,662.08	1,941,446,775.46	197,814,113.38
660	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	184,726,265.17	191,421,547.51	6,695,282.34
661	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,182,513,407.81	1,226,610,256.00	44,096,848.19
662	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,496,400,013.88	2,717,804,645.00	221,404,631.12

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
663	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,712,050,051.27	1,956,483,550.77	244,433,499.50
664	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,910,911,255.78	2,044,915,108.00	134,003,852.22
665	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	311,011,231.96	340,325,790.00	29,314,558.04
666	FEDERAL MEDICAL CENTRE, UMUAHIA	3,822,451,276.31	3,780,208,817.60	(42,242,458.71)
667	FEDERAL MEDICAL CENTRE, OWO	3,603,199,782.95	3,497,077,410.45	(106,122,372.50)
668	FEDERAL MEDICAL CENTRE ABEOKUTA	3,672,845,048.91	4,132,951,043.43	460,105,994.52
669	FEDERAL MEDICAL CENTRE, OWERRI	4,285,091,378.00	4,693,815,309.00	408,723,931.00
670	FEDERAL MEDICAL CENTRE, MAKURDI	4,269,670,500.53	4,593,234,263.95	323,563,763.42
671	FEDERAL MEDICAL CENTRE, KATSINA	2,296,445,657.24	2,361,048,759.13	64,603,101.89
672	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,868,501,175.21	2,086,637,907.77	218,136,732.56
673	FEDERAL MEDICAL CENTRE, ASABA	3,105,539,942.68	3,183,207,706.40	77,667,763.72
674	FEDERAL MEDICAL CENTRE, BIDA	2,206,385,257.04	2,344,444,901.00	138,059,643.96
675	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,903,594,560.10	1,990,425,516.00	86,830,955.90
676	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	2,324,663,179.96	2,572,140,204.63	247,477,024.67
677	FEDERAL MEDICAL CENTRE, ABAKALIKI-EBONYI	3,896,154,761.95	9,741,261,996.00	5,845,107,234.05
678	FEDERAL MEDICAL CENTRE, IDO-EKITI	1,947,141,775.79	350,612,488.54	(1,596,529,287.25)
679	FEDERAL MEDICAL CENTRE, KOGI	3,113,724,885.62	2,731,272,469.95	(382,452,415.67)
680	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,840,405,504.71	1,955,244,017.00	114,838,512.29
681	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,875,532,957.20	2,037,393,827.00	161,860,869.80
682	FEDERAL MEDICAL CENTRE, TARABA STATE	2,199,142,655.02	2,352,271,005.00	153,128,349.98
683	FEDERAL MEDICAL CENTRE, JIGAWA STATE	1,189,683,454.35	1,275,874,428.00	86,190,973.65
684	FEDERAL MEDICAL CENTRE, NASARAWA STATE	7,062,257,222.16	7,673,350,092.45	611,092,870.29
685	FEDERAL MEDICAL CENTRE, BAYELSA STATE	4,517,902,736.88	4,473,319,494.73	(44,583,242.15)
686	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,118,157,603.99	2,137,350,373.56	19,192,769.57
687	NATIONAL EYE CENTRE KADUNA	1,207,601,150.08	1,373,720,274.27	166,119,124.19
688	NATIONAL EAR CARE CENTRE KADUNA	683,293,122.45	807,419,906.00	124,126,783.55
689	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	84,402,009.79	92,926,576.00	8,524,566.21
690	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	450,202,845.39	583,833,705.06	133,630,859.67
691	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	570,619,103.06	565,895,320.00	(4,723,783.06)
692	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	542,949,719.79	585,719,545.00	42,769,825.21
693	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	100,800,594.31	109,552,922.44	8,752,328.13
694	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	285,638,767.36	332,423,412.00	46,784,644.64
695	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	151,283,531.63	181,358,628.00	30,075,096.37
696	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	78,367,032.33	90,402,073.10	12,035,040.77
697	DENTAL THERAPISTS REGISTRATION BOARD	76,811,231.18	75,337,754.71	(1,473,476.47)
698	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	338,998,005.61	370,682,219.00	31,684,213.39
699	NATIONAL HOSPITAL	6,249,063,908.92	6,771,940,552.00	522,876,643.08
700	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,525,940,387.11	1,933,778,957.00	407,838,569.89

NOTE 11

DETAILS OF PERSONNEL COST ACCORDING TO MDA - Contd.

S/N	Details according to MDA	Actual 2017	Final Budget 2017	Variance
		₦	₦	₦
701	NATIONAL PARK HEADQUARTERS	150,496,547.97	175,776,879.00	25,280,331.03
702	KAINJI NATIONAL PARK	413,668,808.81	438,383,166.00	24,714,357.19
703	OYO NATIONAL PARK	260,233,336.23	353,856,916.00	93,623,579.77
704	CHAD BASIN NATIOAL PARK	177,592,461.49	207,630,179.00	30,037,717.51
705	GASHAKA GUMTI NATIONAL PARK	274,317,988.54	283,725,277.00	9,407,288.46
706	CROSS RIVER NATIONAL PARK	407,026,565.38	437,661,023.00	30,634,457.62
707	KAMUKU NATIONAL PARK	153,854,142.50	176,825,236.00	22,971,093.50
708	OKUMU NATIONAL PARK	153,293,494.78	163,752,573.00	10,459,078.22
709	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	329,109,671.88	388,732,636.00	59,622,964.12
710	FEDERAL COLLEGE OF FORESTRY IBADAN	677,085,489.51	791,268,378.00	114,182,888.49
711	FEDERAL COLLECGE OF FORESTRY JOS	426,743,578.07	506,802,614.00	80,059,035.93
712	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,409,954,529.19	1,679,444,883.59	269,490,354.40
713	FORESTRY MECHANISATION COLLEGE AFAKA	392,098,744.53	468,555,960.00	76,457,215.47
714	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,417,999,333.69	1,582,420,277.00	164,420,943.31
715	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,565,005,953.23	2,862,765,256.00	297,759,302.77
716	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	175,900,745.22	189,867,655.00	13,966,909.78
717	NATIONAL POPULATION COMMISSION	4,035,061,093.67	4,684,680,897.00	649,619,803.33
718	SERVICE WIDE VOTE	1,560,275,742,555.60	1,620,489,702,552.96	60,213,959,997.36
FEDERAL GOVERNMENT TOTAL		**3,327,828,106,716.50**	**3,488,115,623,229.10**	**160,287,516,512.60**
TOTAL (APPROX. TO ₦ BILLION)		**3,327.83**	**3,488.12**	**160.29**

NOTE 12
EMPLOYEES BENEFITS:

S/N	DETAILS	AMOUNT ₦
1	GRATUITY	1,205,157,422.01
2	PENSION	36,505,725,167.56
3	DEATH BENEFITS	148,294,971.02
4	GRATUITY	169,977,375.68
5	PENSION	21,570,405,853.09
6	DEATH BENEFITS	7,470,327.00
7	PRE 1996 PENSION	40,158,669.86
	TOTAL	**59,647,189,786.22**
	TOTAL (APPROX. TO ₦ BILLION)	**59.65**

This constitutes Social Benefits due to retired FGN employees in line with the provisions of the Pension Reform Act 2004 as Amended. The payments are made by Pension Transitional Arrangement Department.

NOTE 13
AGGREGATE OF OVERHEAD CONSTITUTE:

S/N	DETAILS	AMOUNT ₦
1	LOCAL TRAVEL & TRANSPORT: TRAINING	7,756,046,408.03
2	LOCAL TRAVEL & TRANSPORT: OTHERS	80,191,542,945.30
3	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6,185,456,491.84
4	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	17,570,964,854.48
5	NIPSS/ NATIONAL DEFENCE COLLEGE PARTICIPANTS TOUR ALLOWANCE	68,057,171.52
6	DEPORTATION AND REPATRIATION	35,986,858.71
7	ELECTRICITY CHARGES	6,912,513,799.29
8	TELEPHONE CHARGES	1,017,148,096.16
9	INTERNET ACCESS CHARGES	1,341,316,918.07
10	SATELLITE BROADCASTING ACCESS CHARGES	862,548,466.28
11	WATER RATES	519,671,823.99
12	SEWERAGE CHARGES	215,500,831.81
13	LEASED COMMUNICATION LINES(S)	39,337,399.58
14	INTERACTIVE LEARNING NETWORK (ILN)	862,681,222.00
15	SOFTWARE CHARGES / LICENCE RENEWAL	117,534,741.81
16	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,396,799,677.33
17	BOOKS	1,709,218,226.63
18	NEWSPAPERS	529,652,752.93
19	MAGAZINES & PERIODICALS	760,958,320.27
20	PRINTING OF NON SECURITY DOCUMENTS	5,039,334,077.76
21	PRINTING OF SECURITY DOCUMENTS	1,654,184,894.54
22	DRUGS & MEDICAL SUPPLIES	2,895,143,726.98
23	FIELD & CAMPING MATERIALS SUPPLIES	381,985,596.16
24	UNIFORMS & OTHER CLOTHING	6,202,149,168.47
25	TEACHING AIDS / INSTRUCTION MATERIALS	11,469,453,219.95
26	FOOD STUFF / CATERING MATERIALS SUPPLIES	23,965,748,217.28
27	PRODUCTION, PUBLICATION, & CIRCULATION OF ANNUAL CONSOLIDATED FINANCIAL STATEMENTS & ACCOUNTING MANUAL	3,909,650.72
28	PRODUCTION OF CONSOLIDATED REPORTS FOR NATIONAL ASSEMBLY PUBLIC ACCOUNTS COMMITTEE	20,000.00
29	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,123,130,195.64
30	MAINTENANCE OF OFFICE FURNITURE	1,312,095,694.30
31	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,798,759,681.72
32	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,392,195,335.33
33	MAINTENANCE OF PLANTS/GENERATORS	1,882,370,821.17
34	OTHER MAINTENANCE SERVICES	4,969,974,997.25
35	MAINTENANCE OF AIRCRAFTS	1,761,742,503.09
36	MAINTENANCE OF SEA BOATS	625,989,217.73
37	MAINTENANCE OF RAILWAY EQUIPMENTS	200,000.00
38	MAINTENANCE OF ROADS AND BRIDGES	9,654,572,675.53
39	MAINTENANCE OF COMMUNICATION EQUIPMENT	131,762,788.44
40	MAINTENANCE OF MARKET / PUBLIC PLACES	726,600.00
41	MAINTENANCE OF STREET LIGHTS	64,157,900.00
42	LOCAL TRAINING	13,678,419,978.81
43	INTERNATIONAL TRAINING	6,410,754,606.39
44	SECURITY SERVICES	9,370,773,395.37
45	OFFICE RENT	1,862,245,249.54
46	RESIDENTIAL RENT	2,854,505,428.97
47	SECURITY VOTE	2,516,390,650.14
48	CLEANING AND FUMIGATION SERVICES	6,885,437,842.78
49	LAND USE CHARGES	1,806,151,176.77
50	FINANCIAL CONSULTING	3,609,525,345.84
51	INFORMATION TECHNOLOGY CONSULTING	4,283,189,492.75
52	LEGAL SERVICES	5,093,516,714.47
53	ENGINEERING SERVICES	1,199,740,651.22
54	ARCHITECTURAL SERVICES	50,085,395.29
55	SURVEYING SERVICES	754,808,108.80
56	AUDITING OF FEDERATION ACCOUNT	13,487,659.40
57	MEDICAL CONSULTING	380,097,785.40
58	AUDITING OF ACCOUNTS	382,876,672.84
59	MOTOR VEHICLE FUEL COST	6,455,483,968.83
60	OTHER TRANSPORT EQUIPMENT FUEL COST	2,132,870,455.24
61	PLANT / GENERATOR FUEL COST	7,819,647,214.27

NOTE 13
AGGREGATE OF OVERHEAD CONSTITUTE: - Contd.

S/N	DETAILS	AMOUNT ₦
62	AIRCRAFT FUEL COST	1,914,158,086.90
63	SEA BOAT FUEL COST	736,484,046.25
64	COOKING GAS/FUEL COST	140,601,054.70
65	REFRESHMENT & MEALS	5,847,762,520.17
66	HONORARIUM & SITTING ALLOWANCE	7,085,173,451.09
67	PUBLICITY & ADVERTISEMENTS	8,912,197,909.82
68	MEDICAL EXPENSES	5,709,898,138.20
69	FOREIGN SERVICE SCHOOL FEES PAYMENT	1,482,797,939.08
70	POSTAGES & COURIER SERVICES	3,072,071,820.29
71	WELFARE PACKAGES	12,882,016,872.61
72	SUBSCRIPTION TO PROFESSIONAL BODIES	523,647,745.76
73	SPORTING ACTIVITIES	1,808,099,341.01
74	DIRECT TEACHING & LABORATORY COST	2,155,911,370.08
75	RECRUITMENT AND APPOINTMENT (SERVICE WIDE)	42,513,212,484.40
76	DISCIPLINE AND APPEALS (SERVICE WIDE)	25,676,462.99
77	PROMOTION (SERVICE WIDE)	303,898,521.27
78	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,796,722,082.42
79	SERVICOM	26,955,835.72
80	ANTI-CORRUPTION	8,765,325.00
81	GENDER	963,200.00
82	ELECTION - LOGISTICS SUPPORT	15,115,828,256.57
83	OTHER EXPENSES (RECONCILIATION ITEMS ONLY)	9,326,841.00
84	BI-NATIONAL COMMISSION EXPENSES	7,790,000.00
85	ANNUAL CONFERENCE OF AUDITORS - GENERAL	300,000.00
86	AFRICAN PEER REVIEW MECHANISM (APRM)	6,063,640.00
87	NATIONAL PLAN OF ACTION (NPoA)	4,670,062.00
88	MONITORING ACTIVITIES & FOLLOW UP	102,548,621.39
89	PROMOTION, RECRUITMENT & APPOINTMENT	4,963,333.12
90	CURRICULUM DEVELOPMENT	32,273,002.58
91	CORPS MEMBERS KITTING, TRANSPORT AND FEEDING ALLOWANCE	1,522,694,128.90
92	INSPECTORATE	1,031,000.00
93	IPPIS	164,190,132.00
94	MARGIN FOR INCREASE IN COSTS	2,362,542,880.13
95	CONTINGENCY	9,566,137,873.97
96	RECURRENT ADJUSTMENT	78,000.00
97	POLITICAL OFFICERS & STANDING COMMITTEE	721,410,013.86
98	SETTLEMENT OF MDAs ELECTRICITY BILLS	147,331,700.97
99	PENSION ARREARS	1,000,814,065.92
100	MOTOR VEHICLE ADVANCES	4,538,970.19
101	BICYCLE ADVANCES	632,750.00
102	REFURBISHING ADVANCES	972,120.40
103	CORRESPONDENCE ADVANCES	257,813.15
104	SPETACLE ADVANCES	154,061.40
	TOTAL	**435,706,115,236.52**
	TOTAL (APPROX. TO ₦ BILLION)	**435.71**

This refers to the operating costs of MDAs.

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
	ADMINISTRATION			
1	STATE HOUSE - HQTRS	1,947,098,150.48	2,740,063,438.00	792,965,287.52
2	STATE HOUSE OPERATIONS - PRESIDENT	799,360,186.52	1,335,460,936.00	536,100,749.48
3	STATE HOUSE OPERATIONS - VICE PRESIDENT	300,443,753.56	448,618,092.00	148,174,338.44
4	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	11,937,938.67	20,391,700.00	8,453,761.33
5	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	80,601,849.20	111,359,316.00	30,757,466.80
6	STATE HOUSE MEDICAL CENTRE	245,913,509.45	331,730,211.00	85,816,701.55
7	STATE HOUSE LAGOS LIAISON OFFICE	68,455,010.00	95,280,400.00	26,825,390.00
8	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	41,930,091.82	111,703,951.00	69,773,859.18
9	NIPSS, KURU	321,567,906.99	608,831,725.30	287,263,818.31
10	BUREAU OF PUBLIC ENTERPRISES (BPE)	71,101,154.57	137,483,141.00	66,381,986.43
11	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	2,122,709,355.56	152,230,385.00	(1,970,478,970.56)
12	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	2,216,765,467.06	3,000,713,298.24	783,947,831.18
13	BUREAU OF PUBLIC PROCUREMENT (BPP)	326,839,858.90	600,059,898.00	273,220,039.10
14	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	142,553,139.16	265,315,416.70	122,762,277.54
15	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	101,744,609.44	282,335,915.10	180,591,305.66
16	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	21,039,753.17	46,864,445.40	25,824,692.23
17	SENATE	27,922,435,393.49	-	(27,922,435,393.49)
18	HOUSE OF REPRESENTATIVES	40,473,991,208.00	-	(40,473,991,208.00)
19	NATIONAL ASSEMBLY COMMISSION	1,301,905,932.52	-	(1,301,905,932.52)
20	LEGISLATIVE AIDES	534,850,528.86	-	(534,850,528.86)
21	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	141,970,126.75	-	(141,970,126.75)
22	GENERAL SERVICE OFFICE	9,724,719,699.43	-	(9,724,719,699.43)
23	MINISTRY OF DEFENCE - MOD HQTRS	712,321,557.61	2,665,720,225.49	1,953,398,667.88
24	DEFENCE HEADQURTERS	307,587,853.37	1,044,909,060.00	737,321,206.63
25	NIGERIAN ARMY	6,359,472,922.97	15,651,938,032.40	9,292,465,109.43
26	NIGERIAN ARMY UNIVERSITY BIU (NAUB)	-	100,000,000.00	100,000,000.00
27	NIGERIAN NAVY	2,723,377,122.72	4,740,714,955.00	2,017,337,832.28
28	NIGERIAN AIRFORCE	5,005,290,095.35	8,850,534,571.00	3,845,244,475.65
29	NIGERIAN DEFENCE ACADEMY (NDA)	250,000,000.00	1,887,743,826.50	1,637,743,826.50
30	NIGERIAN DEFENCE COLLEGE	1,450,000,000.00	3,813,130,588.00	2,363,130,588.00
31	COMMAND AND STAFF COLLEGE, JAJI	-	2,376,724,949.00	2,376,724,949.00
32	NIGERIAN ARMED FORCES RESETTLEMENT CENTRE, LAGOS	-	564,654,267.00	564,654,267.00
33	DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)	-	142,044,878.88	142,044,878.88
34	DEFENCE INTELLIGENCE SCHOOL	-	218,360,967.00	218,360,967.00
35	DEFENCE INTELLIGENCE AGENCY	-	5,503,036,759.00	5,503,036,759.00
36	DEFENCE MISSIONS	-	4,646,363,576.00	4,646,363,576.00
37	DEFENCE SPACE ADMINISTARTION	106,317,230.75	190,165,994.74	83,848,763.99
38	MILITARY PENSION BOARD	-	113,860,874.00	113,860,874.00
39	MINISTRY OF FOREIGN AFFAIRS - HQTRS	2,572,760,598.21	5,502,820,776.06	2,930,060,177.85
40	TECHNICAL AIDS CORPS	158,188,462.38	1,431,776,202.00	1,273,587,739.62
41	FOREIGN SERVICE ACADEMY (FSA)	31,166,922.90	105,881,000.00	74,714,077.10
42	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	55,936,999.89	312,464,347.44	256,527,347.55
43	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	49,428,502.82	145,991,854.00	96,563,351.18
44	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	86,167,970.87	156,536,133.05	70,368,162.18
45	FOREIGN MISSION: ABIDJAN	206,066,412.09	270,489,824.00	64,423,411.91

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
46	FOREIGN MISSION: ACCRA	357,485,809.89	257,701,337.60	(99,784,472.29)
47	FOREIGN MISSION: ADDIS ABABA	-	282,284,936.00	282,284,936.00
48	FOREIGN MISSION: ALGIERS	-	346,978,388.80	346,978,388.80
49	FOREIGN MISSION: ANKARA	-	141,068,668.00	141,068,668.00
50	FOREIGN MISSION: ATHENS	-	139,164,912.96	139,164,912.96
51	FOREIGN MISSION: ATLANTA	-	140,454,320.96	140,454,320.96
52	FOREIGN MISSION: BAGHDAD	-	141,058,576.80	141,058,576.80
53	FOREIGN MISSION: BAMAKO	-	141,973,628.00	141,973,628.00
54	FOREIGN MISSION: BANGKOK	274,824,339.50	140,631,628.00	(134,192,711.50)
55	FOREIGN MISSION: BANGUI	165,032,267.75	139,872,968.00	(25,159,299.75)
56	FOREIGN MISSION: BANJUL	295,326,623.24	139,272,188.00	(156,054,435.24)
57	FOREIGN MISSION: BATA	151,713,513.94	246,974,032.00	95,260,518.06
58	FOREIGN MISSION: BEIJING	-	139,130,568.88	139,130,568.88
59	FOREIGN MISSION: BEIRUT	-	246,943,518.40	246,943,518.40
60	FOREIGN MISSION: BERLIN	365,213,109.65	473,844,075.20	108,630,965.55
61	FOREIGN MISSION: BERNE	-	287,564,643.20	287,564,643.20
62	FOREIGN MISSION: BISSAU	590,000,097.09	247,103,081.76	(342,897,015.33)
63	FOREIGN MISSION: BRASILIA	-	291,617,244.80	291,617,244.80
64	FOREIGN MISSION: BRAZAVILLE	165,152,797.41	123,551,579.00	(41,601,218.41)
65	FOREIGN MISSION: BRUSSELS	418,634,553.46	148,139,440.48	(270,495,112.98)
66	FOREIGN MISSION: BUCHAREST	324,890,096.02	305,474,657.60	(19,415,438.42)
67	FOREIGN MISSION: BUDAPEST	-	255,118,967.20	255,118,967.20
68	FOREIGN MISSION: BUEA	296,969,648.25	268,052,339.20	(28,917,309.05)
69	FOREIGN MISSION: BUENOS AIRES	-	265,708,331.20	265,708,331.20
70	FOREIGN MISSION: BUJUMBURA	-	257,457,751.20	257,457,751.20
71	FOREIGN MISSION: CAIRO	355,469,370.85	283,001,776.00	(72,467,594.85)
72	FOREIGN MISSION: CANBERRA	190,368,549.32	305,599,880.00	115,231,330.68
73	FOREIGN MISSION: CARACAS	-	245,897,488.00	245,897,488.00
74	FOREIGN MISSION: CONAKRY	-	282,087,356.00	282,087,356.00
75	FOREIGN MISSION: COTONOU	-	257,912,416.00	257,912,416.00
76	FOREIGN MISSION: DAKAR	231,819,031.35	278,807,712.00	46,988,680.65
77	FOREIGN MISSION: DAMASCUS	-	124,920,320.00	124,920,320.00
78	FOREIGN MISSION: DAR-ES-SALAAM	143,782,771.09	141,648,688.00	(2,134,083.09)
79	FOREIGN MISSION: DOUALA	197,236,611.62	128,940,203.00	(68,296,408.62)
80	FOREIGN MISSION: DUBAI TRADE MISSIONS	104,253,932.90	139,811,272.80	35,557,339.90
81	FOREIGN MISSION: DUBLIN	183,356,606.99	138,879,952.80	(44,476,654.19)
82	FOREIGN MISSION: FREETOWN	-	128,361,190.00	128,361,190.00
83	FOREIGN MISSION: GABORONE	214,822,764.90	134,127,852.80	(80,694,912.10)
84	FOREIGN MISSION: GENEVA	348,608,203.22	143,545,892.80	(205,062,310.42)
85	FOREIGN MISSION: HANOI	-	123,349,340.00	123,349,340.00
86	FOREIGN MISSION: HARARE	-	139,626,277.60	139,626,277.60
87	FOREIGN MISSION: HAVANA	82,922,548.38	127,059,512.00	44,136,963.62
88	FOREIGN MISSION: HONGKONG	298,893,839.74	163,790,420.00	(135,103,419.74)
89	FOREIGN MISSION: ISLAMABAD	-	136,478,720.00	136,478,720.00
90	FOREIGN MISSION: JAKARTA	-	122,010,482.00	122,010,482.00
91	FOREIGN MISSION: JEDDAH	-	138,868,272.00	138,868,272.00

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
92	FOREIGN MISSION: JOHANNESBURG	333,247,724.17	140,207,340.00	(193,040,384.17)
93	FOREIGN MISSION: KAMPALA	113,706,247.23	122,002,029.00	8,295,781.77
94	FOREIGN MISSION: KHARTOUM	-	139,381,764.00	139,381,764.00
95	FOREIGN MISSION: KIEV	-	203,697,484.00	203,697,484.00
96	FOREIGN MISSION: KIGALI RWANDA	-	89,015,880.80	89,015,880.80
97	FOREIGN MISSION: KINGSTON	126,670,763.29	127,845,076.00	1,174,312.71
98	FOREIGN MISSION: KINSHASA	129,852,274.20	101,560,931.20	(28,291,343.00)
99	FOREIGN MISSION: KUALA LUMPUR	-	155,111,782.80	155,111,782.80
100	FOREIGN MISSION: KUWAIT	-	112,351,955.00	112,351,955.00
101	FOREIGN MISSION: LIBREVILLE	-	131,424,964.80	131,424,964.80
102	FOREIGN MISSION: LISBON	-	156,951,231.60	156,951,231.60
103	FOREIGN MISSION: LOME	-	127,437,728.00	127,437,728.00
104	FOREIGN MISSION: LONDON	825,869,163.72	490,305,054.20	(335,564,109.52)
105	FOREIGN MISSION: LUANDA	-	123,684,770.00	123,684,770.00
106	FOREIGN MISSION: LUSAKA	-	125,555,958.40	125,555,958.40
107	FOREIGN MISSION: MADRID	-	142,540,141.00	142,540,141.00
108	FOREIGN MISSION: MALABO	-	120,749,380.80	120,749,380.80
109	FOREIGN MISSION: MANILLA	-	129,689,579.00	129,689,579.00
110	FOREIGN MISSION: MAPUTO	-	121,738,372.80	121,738,372.80
111	FOREIGN MISSION: MEXICO CITY	-	156,834,400.00	156,834,400.00
112	FOREIGN MISSION: MONROVIA	-	144,416,460.80	144,416,460.80
113	FOREIGN MISSION: MOSCOW	-	126,274,684.80	126,274,684.80
114	FOREIGN MISSION: NAIROBI	-	149,292,184.00	149,292,184.00
115	FOREIGN MISSION: N'DJAMENA	-	139,618,962.40	139,618,962.40
116	FOREIGN MISSION: NEW DELHI	-	148,912,748.00	148,912,748.00
117	FOREIGN MISSION: NEW YORK (CG)	-	252,311,884.80	252,311,884.80
118	FOREIGN MISSION: NEW YORK (PM)	-	636,634,209.45	636,634,209.45
119	FOREIGN MISSION: NIAMEY	-	137,641,682.00	137,641,682.00
120	FOREIGN MISSION: NNJC - NIAMEY	-	128,444,336.00	128,444,336.00
121	FOREIGN MISSION: OTTAWA	-	319,492,950.00	319,492,950.00
122	FOREIGN MISSION: OUAGADOUGOU	-	256,644,568.00	256,644,568.00
123	FOREIGN MISSION: PARIS	-	445,733,672.00	445,733,672.00
124	FOREIGN MISSION: PORT OF SPAIN	-	133,428,096.00	133,428,096.00
125	FOREIGN MISSION: PRETORIA	-	160,214,604.00	160,214,604.00
126	FOREIGN MISSION: PYONG YANG	-	158,461,685.00	158,461,685.00
127	FOREIGN MISSION: RABAT	-	132,508,420.00	132,508,420.00
128	FOREIGN MISSION: RIYADH	-	135,893,670.00	135,893,670.00
129	FOREIGN MISSION: ROME	215,544,017.45	144,873,392.75	(70,670,624.70)
130	FOREIGN MISSION: SAO TOME	210,554,716.73	132,807,122.36	(77,747,594.37)
131	FOREIGN MISSION: SEOUL	-	152,650,545.00	152,650,545.00
132	FOREIGN MISSION: SHANGHAI	-	152,961,873.10	152,961,873.10
133	FOREIGN MISSION: SINGAPORE	232,498,023.24	202,725,000.00	(29,773,023.24)
134	FOREIGN MISSION: STOCKHOLM	-	140,190,086.00	140,190,086.00
135	FOREIGN MISSION: TEHRAN	-	152,687,040.00	152,687,040.00
136	FOREIGN MISSION: TEL AVIV	-	127,429,412.00	127,429,412.00
137	FOREIGN MISSION: THE HAGUE	-	250,168,589.60	250,168,589.60

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
138	FOREIGN MISSION: TOKYO	-	242,407,585.60	242,407,585.60
139	FOREIGN MISSION: TRIPOLI	133,551,692.00	176,154,344.80	42,602,652.80
140	FOREIGN MISSION: TUNIS	-	160,566,028.00	160,566,028.00
141	FOREIGN MISSION: VIENNA	246,354,240.98	137,895,537.45	(108,458,703.53)
142	FOREIGN MISSION: WARSAW	222,278,767.42	136,258,672.60	(86,020,094.82)
143	FOREIGN MISSION: WASHINGTON	535,528,748.41	245,027,478.00	(290,501,270.41)
144	FOREIGN MISSION: WINDHOEK	-	140,618,556.00	140,618,556.00
145	FOREIGN MISSION: YAOUNDE	188,086,101.10	128,558,448.00	(59,527,653.10)
146	FOREIGN MISSION, JUBA, SOUTH SUDAN	156,006,005.88	108,203,751.00	(47,802,254.88)
147	FOREIGN MISSIONS, ABU DHAB	193,103,174.63	139,125,552.80	(53,977,621.83)
148	FOREIGN MISSION LILONGWE, MALAWI	-	118,153,235.00	118,153,235.00
149	FOREIGN MISSION BELGRADE, SERBIA	-	116,137,552.00	116,137,552.00
150	FOREGN MISSION FRANKFORT	-	92,173,416.20	92,173,416.20
151	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	221,947,506.80	221,947,506.80
152	FOREIGN MISSION VATICAN	-	127,743,620.00	127,743,620.00
153	CONSOLATE GENERAL, SAU PAULO, BRAZIL	-	138,563,916.80	138,563,916.80
154	CONSOLATE GENERAL FRANKFURT, GERMANY	-	92,173,416.20	92,173,416.20
155	FOREIGN MISSION COLOMBO, SRI-LANKA	-	120,701,134.18	120,701,134.18
156	FOREIGN MISSION DOHA, QATAR	-	124,644,448.00	124,644,448.00
157	PERMANENT REPRESENTATION, ECOWAS, ABUJA	60,273,213.36	116,970,174.00	56,696,960.64
158	FOREIGN MISSION GUANGZHOU, CHINA	-	65,873,496.00	65,873,496.00
159	FEDERAL MINISTRY OF INFORMATION & CULTURE - HQTRS	483,061,721.58	880,507,007.33	397,445,285.75
160	NIGERIAN TELEVISION AUTHORITY	109,193,910.00	284,951,538.00	175,757,628.00
161	FEDERAL RADIO CORPORATION OF NIGERIA	102,974,519.11	193,953,448.00	90,978,928.89
162	NEWS AGENCY OF NIGERIA	95,563,800.54	165,401,428.68	69,837,628.14
163	VOICE OF NIGERIA	341,889,431.15	1,128,298,131.00	786,408,699.85
164	NIGERIAN FILM CORPORATION	46,358,382.94	92,021,865.00	45,663,482.06
165	NATIONAL BROADCASTING COMMISION	49,396,360.50	88,303,074.62	38,906,714.12
166	NIGERIA PRESS COUNCIL	48,207,075.92	83,909,990.39	35,702,914.47
167	NATIONAL FILM AND VEDIO CENSOR BOARD	84,860,535.95	152,148,036.32	67,287,500.37
168	ADVERTISING PRACTIONERS OF NIGERIA	5,738,950.00	13,612,039.38	7,873,089.38
169	NIGERIAN TOURISM DEVELOPMENT CORPORATION	126,431,496.92	219,950,425.80	93,518,928.88
170	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	118,994,647.59	205,276,333.00	86,281,685.41
171	NATIONAL COUNCIL OF ARTS AND CULTURE	76,992,858.20	137,551,467.61	60,558,609.41
172	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	39,966,685.33	65,920,936.00	25,954,250.67
173	NATIONAL TROUPE OF NIGERIA	37,231,365.00	58,879,138.17	21,647,773.17
174	NATIONAL THEATRE	89,792,935.25	144,042,771.11	54,249,835.86
175	NATIONAL GALLERY OF ART	123,382,844.00	218,192,992.00	94,810,148.00
176	NATIONAL WAR MUSEUM - UMUAHIA	6,347,390.00	11,340,111.60	4,992,721.60
177	NATIONAL INSTITUTE OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	79,674,286.00	132,072,232.05	52,397,946.05
178	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	107,590,303.70	173,972,838.94	66,382,535.24
179	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES, JOS	4,434,247.90	7,776,060.54	3,341,812.64
180	NATIONAL ORIENTATION AGENCY	155,646,393.82	247,522,068.00	91,875,674.18
181	MINISTRY OF INTERIOR - HQTRS	320,961,114.52	230,809,318.52	(90,151,796.00)
182	NIGERIAN PRISON SERVICE	16,318,081,824.76	22,724,048,517.00	6,405,966,692.24
183	NIGERIA IMMIGRATION SERVICE	903,416,092.77	1,015,860,810.00	112,444,717.23

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
184	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	1,080,634,094.15	2,771,461,212.38	1,690,827,118.23
185	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	25,280,102.65	69,477,248.00	44,197,145.35
186	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	10,333,365.00	-	(10,333,365.00)
187	FEDERAL FIRE SERVICE	138,961,618.09	273,519,218.20	134,557,600.11
188	NIGERIA POLICE ACADEMY WUDIL, KANO	493,220,410.63	1,835,632,950.00	1,342,412,539.37
189	POLICE FORMATION & COMMAND HQTRS	54,379,027,164.53	11,627,272,444.00	(42,751,754,720.53)
190	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	882,342,303.18	726,900,844.00	(155,441,459.18)
191	FEDERAL GOVT STAFF HOUSING LOANS BOARD	35,191,323.24	58,336,167.00	23,144,843.76
192	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	58,255,253.19	103,926,743.00	45,671,489.81
193	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	19,269,512.50	33,354,334.00	14,084,821.50
194	FEDERAL TRAINING CENTRE,ENUGU	13,146,918.00	23,020,697.00	9,873,779.00
195	FEDERAL TRAINING CENTRE,ILORIN	13,129,882.40	22,919,114.00	9,789,231.60
196	FEDERAL TRAINING CENTRE,KADUNA	13,000,304.48	21,998,409.00	8,998,104.52
197	FEDERAL TRAINING CENTRE,LAGOS	13,078,577.65	21,998,409.00	8,919,831.35
198	FEDERAL TRAINING CENTRE,MAIDUGURI	12,953,965.00	21,998,409.00	9,044,444.00
199	FEDERAL TRAINING CENTRE,CALABAR	12,868,664.00	21,998,409.00	9,129,745.00
200	PUBLIC SERVICE INSTITUTE OF NIGERIA.	63,132,278.65	126,541,500.00	63,409,221.35
201	ESTABLISHMENT AND PENSIONS OFFICE	41,975,430.00	-	(41,975,430.00)
202	BUREAU OF PUBLIC SERVICE REFORMS	361,854,299.96	241,804,928.00	(120,049,371.96)
203	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	33,072,131.43	65,604,717.00	32,532,585.57
204	AUDITOR GENERAL FOR THE FEDERATION	693,005,988.62	789,030,795.08	96,024,806.46
205	PUBLIC COMPLAINTS COMMISSION	3,194,520.00	-	(3,194,520.00)
206	FEDERAL CIVIL SERVICE COMMISSION	589,332,171.82	382,963,781.04	(206,368,390.78)
207	INDEPENDENT NATIONAL ELECTORAL COMMISSION	23,138,408,363.29	2,988,527,164.69	(20,149,881,198.60)
208	FEDERAL CHARACTER COMMISSION	148,377,486.49	287,415,539.00	139,038,052.51
209	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	99,512,036.35	420,582,992.00	321,070,955.65
210	NIGERIA COMMUNICATION SATELLITE	46,673,314.80	127,366,130.00	80,692,815.20
211	NIPOST	9,513,420.00	-	(9,513,420.00)
212	NATIONAL SECURITY ADVISER	-	8,082,185,254.78	8,082,185,254.78
213	DIRECTORATE OF STATE SECURITY SERVICE	-	11,478,409,506.04	11,478,409,506.04
214	NATIONAL INTELLIGENCE AGENCY	-	2,806,299,061.00	2,806,299,061.00
215	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,734,045,075.00	3,934,390,091.18	2,200,345,016.18
216	CODE OF CONDUCT TRIBUNAL	135,654,898.28	236,910,234.00	101,255,335.72
217	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	103,498,004.28	176,088,460.47	72,590,456.19
218	POLICE SERVICE COMMISSION HQTRS	122,896,796.78	208,869,317.96	85,972,521.18
219	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	2,182,458,052.93	3,775,462,492.04	1,593,004,439.11
220	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	630.00	55,621,908.42	55,621,278.42
221	NATIONAL COMMISSION FOR REFUGEES	49,875,338.22	54,515,336.00	4,639,997.78
222	LAGOS LIAISON OFFICE	17,590,395.00	31,637,231.00	14,046,836.00
223	NATIONAL IDENTITY MANAGEMENT COMMISSION	238,274,671.09	402,230,348.00	163,955,676.91
224	NATIONAL MERIT AWARD	23,463,064.11	46,259,136.00	22,796,071.89
225	FEDERAL ROAD SAFETY COMMISSION	1,586,522,484.19	1,873,359,382.11	286,836,897.92
226	PRESIDENTIAL ADVISORY COMMITTEE	4,775,505.00	8,179,340.00	3,403,835.00
227	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	141,567,025.03	243,647,865.00	102,080,839.97
228	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	83,155,916.33	223,683,690.00	140,527,773.67

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
229	NATIONAL PENSION COMMISSION	43,482,706.04	95,923,346.00	52,440,639.96
230	NATIONAL HAJJ COMMISSION OF NIGERIA	354,630,489.02	626,517,381.20	271,886,892.18
231	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,417,830,913.52	674,081,369.00	(743,749,544.52)
232	NATIONAL LOTTERY TRUST FUND	42,639,320.00	77,535,144.00	34,895,824.00
233	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	43,327,933.25	78,000,398.00	34,672,464.75
234	SERVICOM	11,268,972.74	19,705,538.00	8,436,565.26
235	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	40,865,225.62	69,908,679.99	29,043,454.37
236	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	45,490,192.43	92,113,259.00	46,623,066.57
237	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	245,491,362.73	332,029,531.97	86,538,169.24
238	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	37,925,296.14	87,884,713.00	49,959,416.86
	ECONOMIC			-
239	FEDERAL MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT HQTRS	3,241,207,812.52	188,648,422.64	(3,052,559,389.88)
240	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	7,946,750.34	14,585,494.00	6,638,743.66
241	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	23,363,690.22	43,240,166.12	19,876,475.90
242	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	18,498,967.93	35,309,582.00	16,810,614.07
243	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	26,865,940.28	45,276,165.00	18,410,224.72
244	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	336,521,457.29	106,543,234.70	(229,978,222.59)
245	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	35,740,138.91	64,167,728.00	28,427,589.09
246	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	31,598,452.26	51,758,653.00	20,160,200.74
247	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	16,476,512.88	26,817,804.60	10,341,291.72
248	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	17,927,269.62	30,046,305.00	12,119,035.38
249	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	15,594,726.77	25,987,843.70	10,393,116.93
250	COCOA RESEARCH INSTITUTE- IBADAN	17,536,326.43	29,445,485.92	11,909,159.49
251	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	12,453,994.46	20,933,377.61	8,479,383.15
252	RUBBER RESEARCH INSTITUTE- BENIN	21,348,444.98	34,799,999.90	13,451,554.92
253	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	22,305,419.75	37,601,676.00	15,296,256.25
254	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	22,480,373.70	36,603,720.00	14,123,346.30
255	VETERINARY COUNCIL OF NIGERIA	12,191,810.38	22,888,778.00	10,696,967.62
256	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	21,676,294.39	36,026,735.00	14,350,440.61
257	FEDERAL COLLEGE OF AGRICULTURE - AKURE	14,871,868.40	26,431,994.00	11,560,125.60
258	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	59,073,821.95	36,850,383.00	(22,223,438.95)
259	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	11,426,918.14	19,469,776.00	8,042,857.86
260	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	11,060,955.78	19,511,407.00	8,450,451.22
261	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	17,560,775.02	29,956,000.00	12,395,224.98
262	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	16,695,290.35	28,689,049.00	11,993,758.65
263	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	16,000,840.88	28,459,291.97	12,458,451.09
264	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	14,327,474.21	26,358,290.92	12,030,816.71
265	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	6,214,360.00	13,002,104.00	6,787,744.00
266	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	6,081,241.98	14,293,382.00	8,212,140.02
267	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	6,005,382.40	10,278,656.00	4,273,273.60
268	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	15,382,793.00	28,771,895.80	13,389,102.80
269	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	13,428,845.00	32,178,567.00	18,749,722.00
270	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	15,984,158.80	28,342,168.00	12,358,009.20
271	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	3,221,376.00	7,078,180.00	3,856,804.00
272	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	27,106,784.66	50,184,425.00	23,077,640.34

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
273	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	40,826,709.63	75,349,016.51	34,522,306.88
274	NATIONAL AGRICULTURE SEEDS COUNCIL	18,973,947.47	33,230,181.50	14,256,234.03
275	NIGERIA AGRICULTURAL QUARANTINE SERVICE	33,219,526.53	56,358,513.00	23,138,986.47
276	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	33,075,926.83	66,259,402.00	33,183,475.17
277	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	11,133,237.78	22,019,684.30	10,886,446.52
278	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	28,570,682.99	47,434,606.00	18,863,923.01
279	FEDERAL MINISTRY OF FINANCE - HQTRS	1,790,923,596.03	1,410,881,528.60	(380,042,067.43)
280	DEBT MANAGEMENT OFFICE	58,688,077.41	177,682,062,717.00	177,623,374,639.59
281	INVESTMENT AND SECURITIES TRIBUNAL	64,491,355.87	266,212,226.76	201,720,870.89
282	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	4,724,489,408.28	769,877,230.00	(3,954,612,178.28)
283	NIGERIA CUSTOMS SERVICES	6,559,707,034.79	12,541,558,539.02	5,981,851,504.23
284	FPO ABAKALIKI	180,420.00	-	(180,420.00)
285	FPO ADO-EKITI	180,420.00	-	(180,420.00)
286	FPO ASABA	170,630.00	-	(170,630.00)
287	FPO AWKA	105.00	-	(105.00)
288	FPO BENIN	180,210.00	-	(180,210.00)
289	FPO CALABAR	180,525.00	-	(180,525.00)
290	FPO DUTSE	180,525.00	-	(180,525.00)
291	FPO ENUGU	182,670.00	-	(182,670.00)
292	FPO GOMBE	180,945.00	-	(180,945.00)
293	FPO GUSUA	181,995.00	-	(181,995.00)
294	FPO IBADAN	315.00	-	(315.00)
295	FPO JALINGO	180,315.00	-	(180,315.00)
296	FPO JOS	180,630.00	-	(180,630.00)
297	FPO KADUNA	181,955.00	-	(181,955.00)
298	FPO LAGOS I	177,525.00	-	(177,525.00)
299	FPO LAGOS II	180,525.00	-	(180,525.00)
300	FPO LOKOJA	105.00	-	(105.00)
301	FPO MAIDUGURI	180,315.00	-	(180,315.00)
302	FPO MAKURDI	51,830.00	-	(51,830.00)
303	FPO MINNA	179,630.00	-	(179,630.00)
304	FPO OSOGBO	180,315.00	-	(180,315.00)
305	FPO OWERRI	210.00	-	(210.00)
306	FPO PORT-HARCOURT	180,315.00	-	(180,315.00)
307	FPO SOKOTO	181,995.00	-	(181,995.00)
308	FPO UMUAHIA	181,890.06	-	(181,890.06)
309	FPO UYO	1,995.00	-	(1,995.00)
310	FPO YENOGOA	180,315.00	-	(180,315.00)
311	FPO YOLA	180,420.00	-	(180,420.00)
312	SUB-TREASURER OF THE FEDERATION	840.00	-	(840.00)
313	ZONAL OFFICE IBADAN	315.00	-	(315.00)
314	ZONAL OFFICE JOS	180,210.00	-	(180,210.00)
315	ZONAL OFFICE KADUNA	420.00	-	(420.00)
316	ZONAL OFFICE MAIDUGURI	175,525.00	-	(175,525.00)
317	ZONAL OFFICE PORTHARCOURT	180,210.00	-	(180,210.00)

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
318	FEDERAL INLAND REVENUE SERVICES	29,382,459,125.50	-	(29,382,459,125.50)
319	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	2,143,157,150.42	1,125,240,074.00	(1,017,917,076.42)
320	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	873,415,445.28	701,808,421.68	(171,607,023.60)
321	STANDARD ORGANIZATION OF NIGERIA	86,736,508.49	161,464,504.50	74,727,996.01
322	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	662,220.00	-	(662,220.00)
323	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL (NADDC) HQTRS	133,665.00	5,253,000.00	5,119,335.00
324	INDUSTRIAL TRAINING FUND	4,333,350.00	-	(4,333,350.00)
325	NIGERIAN EXPORT PROMOTION COUNCIL	18,288,411.50	31,358,198.40	13,069,786.90
326	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	1,390,708,549.16	172,021,170.60	(1,218,687,378.56)
327	CONSUMER PROTECTION COUNCIL	443,460,722.93	105,635,762.60	(337,824,960.33)
328	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	11,111,236.91	17,933,900.00	6,822,663.09
329	EXTERNAL TRADE SECTOR, GENEVA (WTO)	-	45,145,728.00	45,145,728.00
330	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	53,010,268.77	90,364,215.60	37,353,946.83
331	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	62,117,098.16	20,464,645.00	(41,652,453.16)
332	NIGERIA COMMODITY EXCHANGE (NCX)	24,447,999.99	41,356,038.00	16,908,038.01
333	NIGERIA TRADE OFFICE, TAIWAN	-	8,284,236.00	8,284,236.00
334	NIGERIA TRADE OFFICE, CHINA	-	10,660,506.00	10,660,506.00
335	NATIONAL SUGAR DEVELOPMENT COUNCIL	731,039,961.54	-	(731,039,961.54)
336	SMEDAN - H/QTRS	92,317,508.83	184,104,008.70	91,786,499.87
337	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	52,565,426.12	88,636,256.00	36,070,829.88
338	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	322,165,130.83	653,787,747.00	331,622,616.17
339	INDUSTRIAL ARBITRATION PANEL	146,287,999.82	55,609,075.11	(90,678,924.71)
340	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	45,826,406.02	93,572,900.00	47,746,493.98
341	NATIONAL PRODUCTIVITY CENTRE	51,527,381.72	136,951,020.00	85,423,638.28
342	NATIONAL DIRECTORATE OF EMPLOYMENT	116,629,794.07	269,569,199.00	152,939,404.93
343	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	114,459,406.63	143,768,585.21	29,309,178.58
344	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES HQTRS	46,546,342.44	79,530,429.30	32,984,086.86
345	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	33,404,239.20	55,726,872.00	22,322,632.80
346	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	31,775,809.32	52,398,114.72	20,622,305.40
347	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	53,970,702.86	122,653,694.00	68,682,991.14
348	CENTRE FOR ATMOSPHERIC RESEARCH - ANYIGBA, KOGI STATE	14,455,952.50	28,364,670.00	13,908,717.50
349	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	14,588,900.00	25,280,642.02	10,691,742.02
350	CENTRE FOR SPACE TRANSPORT PROPULSION - EPE, LAGOS	9,978,621.40	52,917,225.64	42,938,604.24
351	CENTRE FOR BASIC SPACE SCIENCE - NSUKKA,	-	28,115,386.87	28,115,386.87
352	NATIONAL CENTRE FOR REMOTE SENSING - JOS, PLATEAU STATE	-	36,430,771.00	36,430,771.00
353	COOPERATIVE INFORMATION NETWORK	7,664,354.04	13,350,068.00	5,685,713.96
354	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	46,430,350.66	84,455,495.00	38,025,144.34
355	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	8,828,540.00	15,998,130.08	7,169,590.08
356	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	5,210,230.00	9,443,474.30	4,233,244.30
357	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	11,154,041.95	19,385,226.96	8,231,185.01
358	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	10,979,255.00	19,885,220.76	8,905,965.76
359	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	14,000,380.56	25,021,140.36	11,020,759.80
360	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OYO STATE	10,340,229.00	18,757,978.00	8,417,749.00
361	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	9,926,172.37	17,982,924.00	8,056,751.63
362	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	1,065,635.00	1,800,002.00	734,367.00
363	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	1,064,010.00	1,902,886.02	838,876.02

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DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
364	BIORESOURCE DEVELOPMENT CENTRE - EFFRAYA, CROSS RIVER STATE	4,052,339.50	7,318,011.00	3,265,671.50
365	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	3,566,795.00	5,468,826.40	1,902,031.40
366	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	4,032,605.00	7,392,912.00	3,360,307.00
367	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	4,227,726.01	7,658,380.44	3,430,654.43
368	BIORESOURCE DEVELOPMENT CENTRE DAPCHI, YOBE STATE	3,580,320.00	5,878,020.00	2,297,700.00
369	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	4,342,155.00	7,705,105.80	3,362,950.80
370	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	4,025,290.00	7,003,980.00	2,978,690.00
371	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	2,947,495.00	5,371,300.00	2,423,805.00
372	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG PLATEAU STATE	4,577,290.00	8,105,076.00	3,527,786.00
373	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	2,611,260.00	4,712,021.30	2,100,761.30
374	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	4,780,320.94	8,288,382.00	3,508,061.06
375	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	2,389,870.00	4,210,433.00	1,820,563.00
376	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	4,261,310.00	7,670,948.80	3,409,638.80
377	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	4,212,205.33	7,623,635.00	3,411,429.67
378	BIORESOURCE DEVELOPMENT CENTRE, BOGORO, BAUCHI STATE	3,780.00	-	(3,780.00)
379	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	36,533,326.70	65,115,355.00	28,582,028.30
380	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	7,126,032.79	12,479,755.00	5,353,722.21
381	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	5,663,099.58	9,879,718.00	4,216,618.42
382	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	5,832,345.29	9,999,224.00	4,166,878.71
383	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	5,788,969.32	10,120,689.00	4,331,719.68
384	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	4,360,974.00	7,599,517.00	3,238,543.00
385	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	4,333,563.60	7,548,270.00	3,214,706.40
386	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	5,113,200.92	8,919,413.00	3,806,212.08
387	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	4,488,565.74	7,799,264.00	3,310,698.26
388	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	3,671,488.00	6,394,218.00	2,722,730.00
389	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	4,652,622.20	7,927,750.00	3,275,127.80
390	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	4,498,451.94	7,895,514.00	3,397,062.06
391	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	4,647,294.07	8,158,297.00	3,511,002.93
392	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	4,086,338.15	7,121,731.00	3,035,392.85
393	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	3,857,014.58	7,551,000.00	3,693,985.42
394	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	4,461,033.29	7,720,000.00	3,258,966.71
395	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	4,995,457.79	8,564,270.00	3,568,812.21
396	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	3,820,236.15	6,598,980.00	2,778,743.85
397	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	7,434,499.87	12,880,706.00	5,446,206.13
398	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	4,676,494.70	8,058,370.00	3,381,875.30
399	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	4,911,076.77	8,480,400.00	3,569,323.23
400	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	6,116,545.62	10,564,340.00	4,447,794.38
401	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	17,245,172.28	20,516,000.00	3,270,827.72
402	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	18,951,187.25	31,973,386.00	13,022,198.75
403	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	23,711,799.72	45,479,248.96	21,767,449.24
404	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	14,261,610.00	24,481,995.15	10,220,385.15
405	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	17,608,653.38	33,150,550.00	15,541,896.62
406	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	10,675,150.00	18,156,544.40	7,481,394.40
407	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	29,548,630.75	51,329,472.00	21,780,841.25
408	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	16,872,478.45	52,917,225.64	36,044,747.19

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
409	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	16,315,875.00	28,115,386.37	11,799,511.37
410	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	16,239,097.00	27,840,305.60	11,601,208.60
411	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	47,562,998.82	81,520,455.00	33,957,456.18
412	PROJECT DEVELOPMENT INSTITUTE - ENUGU	45,343,010.96	95,152,464.00	49,809,453.04
413	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	24,956,403.81	50,735,338.14	25,778,934.33
414	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	34,891,539.73	66,735,635.00	31,844,095.27
415	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	43,002,345.04	74,626,569.00	31,624,223.96
416	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	89,398,405.46	158,921,810.00	69,523,404.54
417	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	63,825,265.04	118,815,506.00	54,990,240.96
418	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	16,835,700.00	31,061,125.00	14,225,425.00
419	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	14,934,156.22	25,413,722.00	10,479,565.78
420	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	26,044,824.13	44,072,467.28	18,027,643.15
421	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	1,053,225.00	1,850,000.12	796,775.12
422	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	1,197,620.00	2,100,000.22	902,380.22
423	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	1,192,714.98	2,110,000.04	917,285.06
424	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	1,201,362.00	2,110,000.04	908,638.04
425	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	23,909,222.01	40,441,424.00	16,532,201.99
426	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	5,208,609.54	9,337,543.00	4,128,933.46
427	NATIONAL CENTRE FOR REMOTE SENSING - JOS	20,983,344.89	35,338,027.00	14,354,682.11
428	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	24,473,837.45	44,147,412.00	19,673,574.55
429	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	5,419,265.00	9,464,722.00	4,045,457.00
430	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	5,682,682.73	9,852,455.00	4,169,772.27
431	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	5,420,407.82	9,734,937.00	4,314,529.18
432	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	4,717,810.82	10,893,422.00	6,175,611.18
433	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	5,502,725.00	28,709,336.00	23,206,611.00
434	SOKOTO ENERGY RESEARCH	9,659,003.74	16,627,738.00	6,968,734.26
435	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	15,554,335.00	17,445,736.75	1,891,401.75
436	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	11,323,466.60	19,945,773.10	8,622,306.50
437	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	12,860,678.00	22,683,304.90	9,822,626.90
438	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	11,389,606.56	20,905,735.00	9,516,128.44
439	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	5,992,113.93	10,479,610.00	4,487,496.07
440	ENERGY COMMISSION OF NIGERIA	99,879,303.61	175,697,559.02	75,818,255.41
441	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BA	10,673,629.00	26,152,593.10	15,478,964.10
442	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	6,190,323.15	10,732,324.00	4,542,000.85
443	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	5,374,641.07	9,455,601.00	4,080,959.93
444	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	252,134,712.90	1,037,600,000.00	785,465,287.10
445	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	50,591,326.19	199,340,000.00	148,748,673.81
446	NIGERIAN RAILWAY CORPORATION	19,352,599.61	204,125,000.00	184,772,400.39
447	NATIONAL INLAND WATERWAYS AUTHORITY	19,254,358.70	115,828,000.00	96,573,641.30
448	MARITIME ACADEMY, ORON	2,529,059,446.40	166,480,000.00	(2,362,579,446.40)
449	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	14,730,105.02	67,220,000.00	52,489,894.98
450	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	136,200,244.63	486,800,000.01	350,599,755.38
451	NIGERIAN METEOROLOGICAL AGENCY	79,259,878.24	318,800,000.00	239,540,121.76

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DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
452	ACCIDENT INVESTIGATION BUREAU	80,086,255.96	317,528,719.00	237,442,463.04
453	NIGERIA AIRSPACE MANAGEMENT AGENCY	40,740.00	-	(40,740.00)
454	FEDERAL MINISTRY OF POWER WORKS & HOUSING - HQTRS	468,367,117.49	789,518,529.00	321,151,411.51
455	NATIONAL RURAL ELECTRIFICATION AGENCY	53,974,993.60	96,355,161.60	42,380,168.00
456	NIGERIAN ELECTRICITY MANAGEMENT SERVICES AGENCY (NEMSA) HQTRS	103,695,663.89	204,241,685.00	100,546,021.11
457	NATIONAL POWER TRAINING INSTITUTE	77,237,425.61	131,208,000.00	53,970,574.39
458	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	29,603,099.19	54,773,680.80	25,170,581.61
459	TRANSMISSION COMPANY OF NIGERIA	582,750.00	-	(582,750.00)
460	NIGERIAN BULK ELECTRICITY TRADING PLC	25,095.00	-	(25,095.00)
461	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	63,169,360.29	130,514,412.50	67,345,052.21
462	FEDERAL SCHOOL OF SURVEY, OYO	15,754,565.00	25,839,416.70	10,084,851.70
463	FEDERAL ROAD MAINTENANCE AGENCY	9,237,022,624.90	15,015,986,068.78	5,778,963,443.88
464	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	5,313,720.47	9,098,769.60	3,785,049.13
465	SURVEY COUNCIL OF NIGERIA	8,151,550.00	14,055,224.40	5,903,674.40
466	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	11,865.00	-	(11,865.00)
467	MINISTRY OF PETROLEUM RESOURCES HQTRS	170,452,050.73	275,165,882.00	104,713,831.27
468	DEPARTMENT OF PETROLEUM RESOURCES	304,520,047.92	507,432,516.26	202,912,468.34
469	PETROLEUM TRAINING INSTITUTE	54,714,395.99	100,136,836.46	45,422,440.47
470	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	54,845,271.89	111,986,296.00	57,141,024.11
471	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	17,451,222.52	33,187,357.98	15,736,135.46
472	NIGERIA NUCLEAR REGULATORY AUTHORITY	44,082,077.28	75,326,808.00	31,244,730.72
473	MINISTRY OF MINES AND STEEL DEVELOPMENT- HQTRS	806,130,050.04	531,995,651.48	(274,134,398.56)
474	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	12,486,200.00	24,856,731.52	12,370,531.52
475	NIGERIAN GEOLOGICAL SURVEY AGENCY.	116,834,272.02	236,115,750.96	119,281,478.94
476	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	43,499,766.94	79,644,307.92	36,144,540.98
477	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	27,319,313.79	60,082,655.00	32,763,341.21
478	METALLURGICAL TRAINING INSTITUTE, ONITSHA	49,276,071.93	100,792,020.32	51,515,948.39
479	NATIONAL IRON ORE MINING PROJECT - ITAKPE	25,591,882.80	64,626,986.36	39,035,103.56
480	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	39,377,675.66	72,519,900.16	33,142,224.50
481	NIGERIA MINING CADASTRE OFFICE & CENTRES	98,367,253.98	199,679,404.00	101,312,150.02
482	AJAOKUTA STEEL COMPANY LIMITED	30,434,607.45	75,270,150.00	44,835,542.55
483	SOLID MINERAL DEVELOPMENT FUND OFFICE	39,185,186.40	73,269,822.40	34,084,636.00
484	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	125,650,640.99	116,285,049.00	(9,365,591.99)
485	CENTRE FOR MANAGEMENT DEVELOPMENT	68,712,367.74	138,804,179.00	70,091,811.26
486	NATIONAL BUREAU OF STATISTICS	114,027,373.41	337,012,863.00	222,985,489.59
487	BUDGET OFFICE OF THE FEDERATION	346,918,535.47	770,473,962.04	423,555,426.57
488	SERVICE WIDE VOTE	50,922,960,368.08	594,873,865,849.00	543,950,905,480.92
489	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	55,175,481.36	93,981,274.99	38,805,793.63
490	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	234,068,580.35	361,262,287.00	127,193,706.65
491	FISCAL RESPONSILIBITY COMMISSION	114,244,848.87	219,767,615.01	105,522,766.14
492	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,592,280,322.69	273,665,578.99	(2,318,614,743.70)
493	NIGERIA HYDROLOGICAL SERVICE AGENCY	22,759,574.00	38,935,101.00	16,175,527.00
494	ANAMBRA/ IMO RBDA	22,690,082.92	38,935,100.00	16,245,017.08
495	BENIN/ OWENA RBDA	18,005,933.28	36,140,264.36	18,134,331.08
496	CHAD BASIN RBDA	20,809,764.56	35,576,963.00	14,767,198.44

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DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
497	CROSS RIVER RBDA	22,503,623.12	38,388,662.86	15,885,039.74
498	HADEJIA-JAMAÃÂ»ARE RBDA	24,681,131.75	42,285,000.00	17,603,868.25
499	LOWER BENUE RBDA	15,837,068.00	27,233,559.00	11,396,491.00
500	LOWER NIGER RBDA	21,266,136.56	37,127,743.91	15,861,607.35
501	NIGER DELTA RBDA	25,815,162.93	43,441,662.00	17,626,499.07
502	OGUN/ OSUN RBDA	26,072,911.08	44,471,584.96	18,398,673.88
503	SOKOTO RIMA RBDA	27,872,031.21	46,736,791.00	18,864,759.79
504	UPPER BENUE RBDA	16,104,922.39	28,296,592.00	12,191,669.61
505	UPPER NIGER RBDA	15,126,952.50	25,902,342.00	10,775,389.50
506	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	13,401,106.37	22,657,000.00	9,255,893.63
507	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	40,420,379.48	69,193,750.00	28,773,370.52
508	GURARA WATER MANAGEMENT AUTHORITY	24,943,430.80	42,807,918.36	17,864,487.56
	LAW & JUSTICE			-
509	NATIONAL JUDICIAL COUNCIL- ABUJA	3,663,290,468.14	2,458,000,000.00	(1,205,290,468.14)
510	SUPREME COURT OF NIGERIA	3,568,365,891.95	3,538,500,765.92	(29,865,126.03)
511	FEDERAL HIGH COURT HQTRS ABUJA	4,901,290,071.92	4,918,128,352.43	16,838,280.51
512	HIGH COURT OF JUSTICE ? F.C.T. ABUJA	3,197,657,066.24	2,838,064,759.56	(359,592,306.68)
513	NATIONAL INDUSTRIAL COURT	2,978,932,627.47	3,011,207,099.70	32,274,472.23
514	NATIONAL JUDICIAL INSTITUTE- ABUJA	1,207,555,821.19	1,219,740,922.16	12,185,100.97
515	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	870,976,979.27	872,330,275.93	1,353,296.66
516	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,961,728,695.93	1,924,230,533.88	(37,498,162.05)
517	NIGERIAN LAW REFORM COMMISSION	40,614,355.64	79,875,931.00	39,261,575.36
518	LEGAL AID COUNCIL	126,270,625.25	237,018,494.41	110,747,869.16
519	COUNCIL OF LEGAL EDUCATION	32,230,828.15	105,281,126.40	73,050,298.25
520	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	46,533,669.13	88,149,498.04	41,615,828.91
521	NATIONAL HUMAN RIGHTS COMMISSION	1,191,011,123.40	-	(1,191,011,123.40)
522	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	14,312,041.50	26,016,343.00	11,704,301.50
523	NATIONAL DRUG LAW ENFORCEMENT AGENCY	301,427,277.71	393,973,302.43	92,546,024.72
524	NIGERIAN COPYRIGHT COMMISSION	101,397,542.25	186,430,372.00	85,032,829.75
525	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	268,274,232.46	368,035,013.01	99,760,780.55
526	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	766,306,706.40	1,300,931,734.00	534,625,027.60
527	CODE OF CONDUCT BUREAU	318,126,293.48	735,616,600.00	417,490,306.52
	REGIONAL			-
528	FEDERAL CAPITAL TERRITORY ADMINISTRATION	103,530.00	-	(103,530.00)
529	FEDERAL MINISTRY OF NIGER DELTA HQTRS	379,146,568.66	701,861,243.00	322,714,674.34
	SOCIAL SECTOR			-
530	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	757,080,156.08	496,772,171.60	(260,307,984.48)
531	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	42,532,923.20	170,000,000.00	127,467,076.80
532	NATIONAL YOUTH SERVICE CORPS (NYSC)	10,276,177,935.38	9,208,911,573.35	(1,067,266,362.03)
533	NIGERIA FOOTBALL FEDERATION	529,109,373.96	905,695,005.20	376,585,631.24
534	NIGERIA INSTITUTE FOR SPORTS (NIS)	44,554,175.37	76,132,982.96	31,578,807.59
535	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	183,876,685.88	405,000,008.80	221,123,322.92
536	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	38,420,810.82	74,999,992.00	36,579,181.18
537	FEDERAL MINISTRY OF EDUCATION - HQTRS	719,456,140.17	865,150,189.50	145,694,049.33
538	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	12,708,021,404.82	-	(12,708,021,404.82)

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
539	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	17,269,497.11	37,974,701.23	20,705,204.12
540	JOINT ADMISSIONS MATRICULATION BOARD	1,807,575.00	-	(1,807,575.00)
541	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	14,429,122.83	30,212,341.00	15,783,218.17
542	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	37,750,165.98	85,029,391.18	47,279,225.20
543	NATIONAL LIBRARY OF NIGERIA	106,975,061.28	212,937,699.48	105,962,638.20
544	NATIONAL EXAMINATIONS COUNCIL	82,885,433.82	154,926,029.81	72,040,595.99
545	MASS LITERACY COUNCIL	71,884,084.30	62,882,186.74	(9,001,897.56)
546	NOMADIC EDUCATION COMMISSION	49,537,538.13	99,775,334.78	50,237,796.65
547	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	138,196,482.03	254,372,799.53	116,176,317.50
548	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	46,690,306.12	96,647,626.58	49,957,320.46
549	TEACHERS REGISTRATION COUNCIL OF NIGERIA	39,102,672.91	75,340,962.42	36,238,289.51
550	COMPUTER REGISTRATION COUNCIL OF NIGERIA	5,474,380.00	17,177,852.34	11,703,472.34
551	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	93,194,226.75	246,419,830.44	153,225,603.69
552	NATIONAL TEACHERS INSTITUTE	7,679,375.00	114,492,062.68	106,812,687.68
553	FEDERAL POLYTECHNIC ADO-EKITI	51,702,720.85	110,810,613.00	59,107,892.15
554	FEDERAL POLYTECHNIC BAUCHI	40,575,564.88	85,476,879.68	44,901,314.80
555	FEDERAL POLYTECHNIC BIDA	96,411,439.71	225,509,718.25	129,098,278.54
556	FEDERAL POLYTECHNIC IDAH	86,404,599.35	204,055,265.00	117,650,665.65
557	FEDERAL POLYTECHNIC KAURA-NAMODA	306,478,796.07	91,227,944.00	(215,250,852.07)
558	FEDERAL POLYTECHNIC MUBI	47,053,362.47	85,199,476.00	38,146,113.53
559	FEDERAL POLYTECHNIC NASARAWA	484,512,336.93	75,565,356.00	(408,946,980.93)
560	AKANU IBIAM FEDERAL POLYTECHNIC, UNWANA - AFIKPO	47,011,017.78	84,348,646.00	37,337,628.22
561	FEDERAL POLYTECHNIC KADUNA	1,127,749,306.41	202,401,587.74	(925,347,718.67)
562	FEDERAL POLYTECHNIC OFFA	45,198,249.17	81,308,290.00	36,110,040.83
563	FEDERAL POLYTECHNIC EDE	33,592,266.67	61,474,791.00	27,882,524.33
564	FEDERAL POLYTECHNIC AUCHI	25,944,783.44	120,624,675.00	94,679,891.56
565	FEDERAL POLYTECHNIC NEKEDE	597,270,401.86	81,181,797.00	(516,088,604.86)
566	FEDERAL POLYTECHNIC OKO	1,056,023,848.83	112,417,276.00	(943,606,572.83)
567	FEDERAL POLYTECHNIC DAMATURU	28,270,263.69	51,873,386.92	23,603,123.23
568	FEDERAL POLYTECHNIC HUSSAINI ADAMU	58,591,710.22	102,270,539.08	43,678,828.86
569	FEDERAL POLYTECHNIC GWANDU	45,428,535.30	85,175,173.00	39,746,637.70
570	FEDERAL POLYTECHNIC ILARO	566,598,133.05	61,706,631.00	(504,891,502.05)
571	YABA COLLEGE OF TECHNOLOGY	90,340,208.13	179,005,899.64	88,665,691.51
572	FEDERAL POLYTECHNIC BALI	75,009,762.33	148,387,722.00	73,377,959.67
573	FEDERAL POLYTECHNIC EKOWE	80,747,888.00	147,868,103.09	67,120,215.09
574	FEDERAL POLYTECHNIC BONNY	80,373,987.68	151,233,967.00	70,859,979.32
575	FEDERAL POLYTECHNIC UKANA	19,418,799.51	36,862,079.50	17,443,279.99
576	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	19,644,721.42	33,682,080.59	14,037,359.17
577	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	40,263,461.01	97,550,000.00	57,286,538.99
578	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	29,856,664.83	82,628,281.78	52,771,616.95
579	FEDERAL COLLEGE OF EDUCATION AKOKA	28,900,106.20	52,980,730.80	24,080,624.60
580	FEDERAL COLLEGE OF EDUCATION ASABA	41,434,219.56	77,935,550.00	36,501,330.44
581	FEDERAL COLLEGE OF EDUCATION BICHI	25,614,424.66	46,135,101.20	20,520,676.54
582	FEDERAL COLLEGE OF EDUCATION GOMBE	344,182,039.41	49,656,623.12	(294,525,416.29)
583	FEDERAL COLLEGE OF EDUCATION GUSAU	32,587,952.26	60,045,898.00	27,457,945.74

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
584	FEDERAL COLLEGE OF EDUCATION KANO	37,702,938.84	71,120,100.00	33,417,161.16
585	FEDERAL COLLEGE OF EDUCATION KATSINA	20,195,925.29	51,742,236.21	31,546,310.92
586	FEDERAL COLLEGE OF EDUCATION KOTANGORA	289,871,861.05	52,100,000.00	(237,771,861.05)
587	FEDERAL COLLEGE OF EDUCATION OBUDU	58,113,893.61	103,856,200.00	45,742,306.39
588	FEDERAL COLLEGE OF EDUCATION OKENE	334,951,522.88	102,440,144.60	(232,511,378.28)
589	FEDERAL COLLEGE OF EDUCATION OMUKU	32,347,739.13	64,631,550.00	32,283,810.87
590	FEDERAL COLLEGE OF EDUCATION ONDO	52,047,746.81	94,198,596.00	42,150,849.19
591	FEDERAL COLLEGE OF EDUCATION OYO	47,884,671.14	116,722,183.39	68,837,512.25
592	FEDERAL COLLEGE OF EDUCATION PANKSHIN	46,949,071.54	88,236,690.00	41,287,618.46
593	FEDERAL COLLEGE OF EDUCATION POTISKUM	23,612,653.76	53,980,577.00	30,367,923.24
594	FEDERAL COLLEGE OF EDUCATION UMUNZE	37,075,069.26	69,206,447.00	32,131,377.74
595	FEDERAL COLLEGE OF EDUCATION YOLA	12,109,448.00	37,599,066.00	25,489,618.00
596	FEDERAL COLLEGE OF EDUCATION ZARIA	862,301,097.58	202,376,993.00	(659,924,104.58)
597	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	27,334,123.65	49,350,271.56	22,016,147.91
598	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	32,806,102.47	60,719,739.62	27,913,637.15
599	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	301,218,474.99	688,540,848.90	387,322,373.91
600	UNIVERSITY OF IBADAN	91,258,918.17	165,364,149.15	74,105,230.98
601	UNIVERSITY OF LAGOS	58,633,696.06	110,108,766.85	51,475,070.79
602	UNIVERSITY OF NIGERIA, NNSUKA	84,993,385.71	156,349,457.85	71,356,072.14
603	AHMADU BELLO UNIVERSITY, ZARIA	86,819,051.47	155,581,979.15	68,762,927.68
604	OBAFEMI AWOLOWO UNIVERSITY	63,673,626.90	118,248,600.45	54,574,973.55
605	UNIVERSITY OF BENIN	62,757,382.07	125,040,101.15	62,282,719.08
606	UNIVERSITY OF JOS	67,789,144.82	123,438,018.85	55,648,874.03
607	UNIVERSITY OF CALABAR	79,468,282.48	143,797,668.95	64,329,386.47
608	UNIVERSITY OF ILORIN	67,186,320.11	122,757,803.75	55,571,483.64
609	UNIVERSITY OF ABUJA	33,708,899.54	87,262,218.54	53,553,319.00
610	UNIVERSITY OF AGRICULTURE, ABEOKUTA	55,436,007.07	103,999,805.75	48,563,798.68
611	UNIVERSITY OF AGRICULTURE, MAKURDI	32,098,133.91	63,694,322.15	31,596,188.24
612	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	31,718,129.79	68,389,071.95	36,670,942.16
613	UNIVERSITY OF PORT HARCOURT	54,851,865.00	101,866,762.55	47,014,897.55
614	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	38,017,349.11	74,704,777.92	36,687,428.81
615	UNIVERSITY OF TECHNOLOGY, OWERRI	77,886,181.71	145,036,658.45	67,150,476.74
616	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	66,532,995.79	122,248,737.55	55,715,741.76
617	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	52,533,029.14	98,612,337.35	46,079,308.21
618	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	45,418,056.60	81,109,143.05	35,691,086.45
619	UNIVERSITY OF UYO	51,739,155.03	97,354,973.45	45,615,818.42
620	UNIVERSITY OF MAIDUGURI	1,084,404,616.55	136,354,329.05	(948,050,287.50)
621	NNAMDI AZIKIWE UNIVERSITY, AWKA	(608,200.00)	82,740,985.05	83,349,185.05
622	BAYERO UNIVERSITY, KANO	69,916,571.35	128,563,417.55	58,646,846.20
623	USMAN DAN FODIO UNIVERSITY, SOKOTO	47,978,800.40	91,545,199.85	43,566,399.45
624	NATIONAL MATHEMATICAL CENTRE, SHEDA	52,168,187.14	100,773,058.15	48,604,871.01
625	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	31,968,534.21	65,809,059.95	33,840,525.74
626	ARABIC LANGUAGE VILLAGE BORNO	25,889,915.00	61,555,389.85	35,665,474.85
627	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	21,204,090.00	44,975,139.65	23,771,049.65
628	FEDERAL UNIVERSITY OYE-EKITI	52,716,741.67	98,145,109.65	45,428,367.98

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
629	FEDERAL UNIVERSITY OTUOKE	45,338,034.36	95,822,504.15	50,484,469.79
630	FEDERAL UNIVERSITY DUTSE	53,160,088.02	100,771,036.85	47,610,948.83
631	ALEX EKWUEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO	50,619,849.63	97,521,237.25	46,901,387.62
632	FEDERAL UNIVERSITY LAFIA	52,905,776.08	98,361,947.24	45,456,171.16
633	FEDERAL UNIVERSITY DUTSIN-MA	42,892,013.51	104,980,672.45	62,088,658.94
634	FEDERAL UNIVERSITY KASHERE	52,340,118.91	98,135,296.85	45,795,177.94
635	FEDERAL UNIVERSITY LOKOJA	51,534,908.01	97,599,480.95	46,064,572.94
636	FEDERAL UNIVERSITY WUKARI	62,916,619.00	118,640,000.00	55,723,381.00
637	FEDERAL UNIVERSITYOF BERNIN KEBBI	88,696,017.58	161,286,950.55	72,590,932.97
638	FEDERAL UNIVERSITYOF GASHUA	76,396,275.94	139,786,950.59	63,390,674.65
639	FEDERAL UNIVERSITYOF GUSAU	76,621,179.75	140,135,208.05	63,514,028.30
640	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	53,924,861.07	103,177,171.75	49,252,310.68
641	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	51,679,533.15	102,532,172.25	50,852,639.10
642	NATIONAL OPEN UNIVERSITY	233,923,798.41	406,438,541.05	172,514,742.64
643	F.S.C. SOKOTO	25,094,236.68	13,728,205.00	(11,366,031.68)
644	FGC AZARE	74,211,025.50	27,530,357.00	(46,680,668.50)
645	FGC BUNI-YADI	9,022,229.30	13,442,929.00	4,420,699.70
646	FGC BIRIN YAURI	15,593,335.39	10,349,907.50	(5,243,427.89)
647	FGC DAURA	7,702,671.00	13,986,585.50	6,283,914.50
648	FGC GANYE	44,409,822.00	10,483,207.50	(33,926,614.50)
649	FGC GARKI	109,415,560.00	12,488,028.00	(96,927,532.00)
650	FGC IJANIKIN	9,212,715.80	15,755,464.50	6,542,748.70
651	FGC IKET NISE	217,621,617.00	12,239,827.00	(205,381,790.00)
652	FGC IKET VANDAKYA	5,791,475.00	10,037,444.50	4,245,969.50
653	FGC IKOM	102,229,498.22	10,166,048.50	(92,063,449.72)
654	FGC IKOT EKPENE	139,693,917.44	14,742,581.50	(124,951,335.94)
655	FGC IKURIN	9,725,720.00	15,172,312.00	5,446,592.00
656	FGC JOS	141,047,670.32	13,713,181.50	(127,334,488.82)
657	FGC KADUNA	185,117,479.76	24,163,350.00	(160,954,129.76)
658	FGC KANO	92,958,330.95	13,238,928.50	(79,719,402.45)
659	FGC KEFFI	176,398,932.34	13,763,741.50	(162,635,190.84)
660	FGC KIYAWA	88,907,394.00	12,930,669.00	(75,976,725.00)
661	FGC KWALI	129,174,505.16	9,581,588.50	(119,592,916.66)
662	FGC MAIDUGURI	61,910,382.00	14,536,069.50	(47,374,312.50)
663	FGC MINJIBIR	98,109,304.80	13,182,427.50	(84,926,877.30)
664	FGC MINNA	131,601,183.00	29,046,618.50	(102,554,564.50)
665	FGC ODIKOLOGUNA	75,544,998.30	10,221,253.50	(65,323,744.80)
666	FGC ODOGBOLU	5,779,517.00	10,242,442.50	4,462,925.50
667	FGC OGBOMOSHMO	9,347,969.35	9,729,616.00	381,646.65
668	FGC OGOJA	123,133,578.30	11,707,884.50	(111,425,693.80)
669	FGC OHAFIA	148,093,433.30	26,235,075.50	(121,858,357.80)
670	FGC OKIGWE	297,142,888.75	33,410,956.50	(263,731,932.25)
671	FGC OKPOSI	274,002,426.42	26,066,110.50	(247,936,315.92)
672	FGC ONITSHA	218,104,462.99	26,249,582.50	(191,854,880.49)

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
673	FGC PORT HARCOURT	247,251,254.54	28,655,490.50	(218,595,764.04)
674	FGC POTISKUM	57,541,021.00	23,600,641.00	(33,940,380.00)
675	FGC RUBBOCHI	8,004,639.00	14,095,104.00	6,090,465.00
676	FGC SOKOTO	77,807,571.14	33,143,151.00	(44,664,420.14)
677	FGC UGWOLAWO	80,255,323.00	12,227,347.50	(68,027,975.50)
678	FGC WARRI	295,293,979.00	11,123,517.50	(284,170,461.50)
679	FGC ZARIA	112,229,668.36	21,165,438.00	(91,064,230.36)
680	FGC, BILLIRI	32,713,108.92	11,203,787.00	(21,509,321.92)
681	FGC, IDO-ANI	7,575,805.00	13,260,537.00	5,684,732.00
682	FGC, IKOLE	6,957,045.00	11,736,704.00	4,779,659.00
683	FGGC ABAJI	141,352,729.20	12,685,342.42	(128,667,386.78)
684	FGGC ABULOMA	199,778,806.60	13,442,873.00	(186,335,933.60)
685	FGGC AKURE	6,827,580.00	11,662,779.50	4,835,199.50
686	FGGC ANKA	30,567,060.79	21,136,447.50	(9,430,613.29)
687	FGGC BAJOGA	23,146,731.00	10,237,289.50	(12,909,441.50)
688	FGGC BAKORI	109,100,086.67	13,025,292.50	(96,074,794.17)
689	FGGC BAUCHI	72,643,467.15	13,926,345.50	(58,717,121.65)
690	FGGC BENIN	151,585,462.94	11,121,200.00	(140,464,262.94)
691	FGGC BIDA	78,627,078.81	20,100,091.00	(58,526,987.81)
692	FGGC BWARI	189,220,659.58	22,979,480.00	(166,241,179.58)
693	FGGC CALABAR	132,924,759.91	13,883,573.00	(119,041,186.91)
694	FGGC EFON ALAYE	8,171,795.00	12,641,383.00	4,469,588.00
695	FGGC EFON IMNRINGI	75,084,680.38	12,513,999.50	(62,570,680.88)
696	FGGC ENUGU	321,705,962.54	19,087,832.73	(302,618,129.81)
697	FGGC EZZAMGBO ABAKALIKI	116,178,737.00	10,602,407.72	(105,576,329.28)
698	FGGC GBOKO	137,235,610.00	10,058,077.73	(127,177,532.27)
699	FGGC GUSAU	94,458,906.23	19,145,287.17	(75,313,619.06)
700	FGGC GWANDU	172,907,200.30	20,228,606.44	(152,678,593.86)
701	FGGC IBILLO	69,046,582.00	10,478,249.68	(58,568,332.32)
702	FGGC IBUSA	150,733,623.89	10,250,156.50	(140,483,467.39)
703	FGGC IKOT-OBIO-ITONG	150,873,549.94	12,056,237.50	(138,817,312.44)
704	FGGC ILORIN	169,675,345.00	10,770,139.50	(158,905,205.50)
705	FGGC IPETUMODU	6,406,925.60	10,218,241.00	3,811,315.40
706	FGGC JALINGO	109,209,438.77	16,764,428.50	(92,445,010.27)
707	FGGC KABBA	89,637,409.47	10,573,893.50	(79,063,515.97)
708	FGGC KAZAURE	67,443,058.35	14,109,653.00	(53,333,405.35)
709	FGGC KEANA	36,842,480.00	10,400,394.00	(26,442,086.00)
710	FGGC LANGTANG	118,871,151.30	12,442,956.11	(106,428,195.19)
711	FGGC LEJJA	358,605,993.25	24,357,858.33	(334,248,134.92)
712	FGGC MONGUNO	10,616,115.00	19,124,503.47	8,508,388.47
713	FGGC NEW BUSA	58,355,720.98	17,521,770.09	(40,833,950.89)
714	FGGC OMU-ARAN	108,046,752.73	16,794,668.67	(91,252,084.06)
715	FGGC OWERRI	268,831,215.31	12,028,872.00	(256,802,343.31)
716	FGGC OYO	18,369,815.30	22,330,260.91	3,960,445.61

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
717	FGGC SHAGAMU	17,773,064.61	28,755,909.70	10,982,845.09
718	FGGC GUMI TAMBAWAL	31,930,692.08	20,931,213.91	(10,999,478.17)
719	FGGC UMUAHIA	581,488,828.65	22,380,111.75	(559,108,716.90)
720	FGGC WUKARI	58,164,307.10	12,386,291.93	(45,778,015.17)
721	FGGC, YOLA	65,706,421.16	5,150,120.92	(60,556,300.24)
722	FSTC AHOADA	141,566,475.43	9,428,453.94	(132,138,021.49)
723	FSTC AWKA	185,012,783.15	12,559,156.88	(172,453,626.27)
724	FSTC JUBU-IMUSHIN	5,768,130.00	9,758,997.92	3,990,867.92
725	FSTC MICHIKA	16,089,990.00	11,414,108.98	(4,675,881.02)
726	FSTC TUNGBO - YENAGOA	71,734,539.26	10,122,273.95	(61,612,265.31)
727	FSTC USI-EKITI	6,880,330.00	11,701,779.93	4,821,449.93
728	FTC IKARE	7,931,620.00	12,736,255.95	4,804,635.95
729	FTC ILESA	6,765,197.17	11,433,745.92	4,668,548.75
730	FTC JALINGO	60,134,053.00	16,260,247.92	(43,873,805.08)
731	FTC KAFANCHAN	11,443,837.00	19,468,597.90	8,024,760.90
732	FTC LASSA	3,721,611.00	10,981,131.97	7,259,520.97
733	FTC OHANSO	57,139,503.13	10,929,726.90	(46,209,776.23)
734	FTC OROZO	5,425,800.00	11,588,290.90	6,162,490.90
735	FTC OTOBI	107,476,312.05	12,019,884.92	(95,456,427.13)
736	FTC OTUPKO	58,918,635.00	9,617,386.94	(49,301,248.06)
737	FTC SHIRORO	122,656,699.00	20,152,665.91	(102,504,033.09)
738	FTC UROMI	6,473,310.80	11,825,042.93	5,351,732.13
739	FTC UYO	75,754,350.63	12,136,171.92	(63,618,178.71)
740	FTC YABA	14,195,755.00	24,278,084.70	10,082,329.70
741	FTC ZURU	31,711,167.56	13,879,528.00	(17,831,639.56)
742	KING'S COLLEGE	13,847,780.00	23,656,170.15	9,808,390.15
743	QUEEN'S COLLEGE LAGOS	13,900,300.00	26,244,674.85	12,344,374.85
744	SULEJA ACADEMY	28,406,953.85	49,119,849.00	20,712,895.15
745	FSTC,DOMA	75,739,597.00	10,486,315.00	(65,253,282.00)
746	FSTC DAYI	81,364,012.94	13,103,224.00	(68,260,788.94)
747	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	10,535,031.58	19,331,343.57	8,796,311.99
748	UNESCO PARIS	-	192,626,306.00	192,626,306.00
749	NATIONAL BOARD FOR TECHNICAL EDUCATION	128,179,069.83	289,317,924.90	161,138,855.07
750	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	29,105,601.48	50,000,000.00	20,894,398.52
751	FEDERAL MINISTRY OF HEALTH - HQTRS	1,007,633,392.62	435,208,695.00	(572,424,697.62)
752	NATIONAL HEALTH INSURANCE SCHEME	9,345.00	-	(9,345.00)
753	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	848,230,913.97	224,530,979.00	(623,699,934.97)
754	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	926,905.00	1,647,534.00	720,629.00
755	RADIOGRAPHERS REGISTRATION BOARD	2,228,745.00	4,350,358.00	2,121,613.00
756	DENTAL TECHNOLOGY REGISTRATION BOARD	816,125.00	1,598,412.00	782,287.00
757	HEALTH RECORDS REGISTRATION BOARD	892,744.83	1,541,580.00	648,835.17
758	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	876,860.00	1,559,546.00	682,686.00
759	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	49,245.00	2,720,879.00	2,671,634.00
760	NURSING AND MIDWIFERY COUNCIL	184,170.00	3,132,063.00	2,947,893.00

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
761	PHARMACIST COUNCIL OF NIGERIA COUNCIL	4,654,825.00	8,551,565.00	3,896,740.00
762	MEDICAL AND DENTAL COUNCIL OF NIGERIA	4,419,595.53	10,325,369.00	5,905,773.47
763	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,384,778.30	7,568,033.00	3,183,254.70
764	MEDICAL REHABILITATION THERAPY BOARD	21,000,173.66	58,035,990.00	37,035,816.34
765	FEDERAL COLLEGE OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	26,429,172.00	46,470,305.00	20,041,133.00
766	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	5,070,155.00	8,888,263.00	3,818,108.00
767	NURSE TUTOR TRAINING - ENUGU	278,485.00	-	(278,485.00)
768	NURSE TUTOR PROGRAMME AKOKA LAGOS	917,725.00	1,613,654.00	695,929.00
769	NURSE TUTOR TRAINNING KADUNA	1,018,515.00	1,769,267.00	750,752.00
770	NURSE TUTOR TRAINNING IBADAN	1,014,435.00	1,769,267.00	754,832.00
771	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	6,350,850.30	16,825,741.80	10,474,891.50
772	NHETC, ENUGU	-	1,671,659.00	1,671,659.00
773	PHC TUTORS PROGRAMME,'UCH-IBADAN	888,945.00	1,535,053.00	646,108.00
774	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,448,097.00	2,713,043.00	1,264,946.00
775	COMMUNITY HEALTH TUTOR PROGRAMME UCH	961,770.00	1,695,207.00	733,437.00
776	UNIVERSITY COLLEGE HOSPITAL IBADAN	55,105,215.00	84,701,272.00	29,596,057.00
777	LAGOS UNIVERSITY TEACHING HOSPITAL	52,467,820.55	78,301,959.00	25,834,138.45
778	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	42,164,638.13	78,647,114.20	36,482,476.07
779	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	44,017,712.06	67,203,564.00	23,185,851.94
780	UNIVERSITY OF BENIN TEACHING HOSPITAL	36,054,827.00	54,204,868.97	18,150,041.97
781	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	53,170,366.15	84,216,093.00	31,045,726.85
782	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	34,014,900.30	60,549,550.00	26,534,649.70
783	JOS UNIVERSITY TEACHING HOSPITAL	40,955,882.25	66,253,911.00	25,298,028.75
784	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	39,467,790.45	64,505,000.00	25,037,209.55
785	UNIVERSITY OF CALABAR TEACHING HOSPITAL	52,073,136.91	82,863,376.24	30,790,239.33
786	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	49,026,987.37	92,316,503.21	43,289,515.84
787	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	53,403,303.67	87,422,515.00	34,019,211.33
788	AMINU KANO UNIVERSITY TEACHING HOSPITAL	39,232,357.88	76,838,479.00	37,606,121.12
789	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	34,425,379.98	56,303,506.00	21,878,126.02
790	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	34,677,472.00	67,652,205.44	32,974,733.44
791	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	32,879,767.21	62,919,022.19	30,039,254.98
792	FEDERAL TEACHING HOSPITAL, ABAKALIKI	17,376,953.23	56,211,176.92	38,834,223.69
793	FEDERAL TEACHING HOSPITAL, GOMBE	17,178,400.30	29,243,441.20	12,065,040.90
794	FEDERAL TEACHING HOSPITAL, IDO-EKITI	11,383,845.00	32,700,462.00	21,316,617.00
795	IRRUA SPECIALIST TEACHING HOSPITAL, IRRUA	24,632,355.79	42,409,154.00	17,776,798.21
796	UNIVERSITY OF UYO TEACHING HOSPITAL	33,259,577.50	73,367,698.80	40,108,121.30
797	FEDERAL MEDICAL CENTRE - ABUJA	11,237,916.74	57,312,745.10	46,074,828.36
798	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	29,661,891.25	87,633,895.00	57,972,003.75
799	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	21,535,138.73	35,294,574.01	13,759,435.28
800	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	49,060,087.63	47,625,228.00	(1,434,859.63)
801	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	28,759,966.00	66,173,517.00	37,413,551.00
802	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	21,030,746.59	33,535,475.00	12,504,728.41
803	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	24,496,092.37	39,365,412.00	14,869,319.63
804	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	20,657,136.30	33,414,568.56	12,757,432.26

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	CODE	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
805	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA		8,896,095.00	40,192,920.00	31,296,825.00
806	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY		26,448,720.27	43,057,943.00	16,609,222.73
807	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS		15,351,874.68	45,497,650.00	30,145,775.32
808	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO		23,585,123.14	35,574,618.00	11,989,494.86
809	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU		20,440,105.34	37,722,337.24	17,282,231.90
810	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA		48,902,721.95	91,700,515.20	42,797,793.25
811	FEDERAL MEDICAL CENTRE, UMUAHIA		30,357,928.44	68,152,226.40	37,794,297.96
812	FEDERAL MEDICAL CENTRE, OWO		28,127,878.00	46,789,361.01	18,661,483.01
813	FEDERAL MEDICAL CENTRE ABEOKUTA		14,567,667.51	22,513,031.00	7,945,363.49
814	FEDERAL MEDICAL CENTRE, OWERRI		16,549,353.00	26,231,258.00	9,681,905.00
815	FEDERAL MEDICAL CENTRE, MAKURDI		28,941,112.85	77,081,103.00	48,139,990.15
816	FEDERAL MEDICAL CENTRE, KATSINA		17,296,467.08	29,594,000.00	12,297,532.92
817	FEDERAL MEDICAL CENTRE, NGURU YOBE		17,761,426.10	27,945,610.00	10,184,183.90
818	FEDERAL MEDICAL CENTRE, ASABA		30,747,645.00	80,102,494.08	49,354,849.08
819	FEDERAL MEDICAL CENTRE, BIDA		18,579,607.24	31,732,162.00	13,152,554.76
820	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA		401,374,088.89	35,963,198.00	(365,410,890.89)
821	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA		423,414,061.49	28,973,412.76	(394,440,648.73)
822	FEDERAL MEDICAL CENTRE, ABAKALIKI		5,885,475.82	56,211,177.00	50,325,701.18
823	FEDERAL MEDICAL CENTRES, IDO-EKITI		8,282,800.00	-	(8,282,800.00)
824	FEDERAL MEDICAL CENTRE, KOGI		541,364,018.68	112,662,142.00	(428,701,876.68)
825	FEDERAL MEDICAL CENTRE, AZARE BAUCHI		15,732,137.15	25,226,866.00	9,494,728.85
826	FEDERAL MEDICAL CENTRE, KEBBI STATE		16,063,394.30	29,554,955.96	13,491,561.66
827	FEDERAL MEDICAL CENTRE, TARABA STATE		14,957,546.13	29,054,509.96	14,096,963.83
828	FEDERAL MEDICAL CENTRE, JIGAWA STATE		74,837,046.19	31,257,201.00	(43,579,845.19)
829	FEDERAL MEDICAL CENTRE, NASARAWA STATE		28,374,878.50	49,824,833.00	21,449,954.50
830	FEDERAL MEDICAL CENTRE, BAYELSA STATE		469,032,566.65	31,147,565.60	(437,885,001.05)
831	FEDERAL MEDICAL CENTRE, EBUTE METTA		16,620,326.88	27,569,990.00	10,949,663.12
832	NATIONAL EYE CENTRE KADUNA		18,645,422.11	31,483,853.00	12,838,430.89
833	NATIONAL EAR CARE CENTRE KADUNA		24,000,991.91	58,267,544.04	34,266,552.13
834	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS		6,848,626.46	12,209,377.00	5,360,750.54
835	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS		72,399,709.36	158,290,354.00	85,890,644.64
836	ONCHO BAUCHI		216,420.00	-	(216,420.00)
837	ONCHO ENUGU		120,995.30	-	(120,995.30)
838	ONCHO IBADAN		362,735.00	-	(362,735.00)
839	ONCHO KADUNA		420.00	-	(420.00)
840	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA		2,197,739.21	3,774,265.00	1,576,525.79
841	FEDERAL STAFF CLINICS, ABUJA PHASE I		343,420.00	2,064,000.00	1,720,580.00
842	FEDERAL STAFF CLINICS, ABUJA PHASE II		1,582,525.00	2,312,213.00	729,688.00
843	FEDERAL STAFF EYE CLINICS, ABUJA		1,549,388.00	2,362,500.00	813,112.00
844	FEDERAL STAFF DENTAL CLINICS, ABUJA		1,199,050.00	2,362,500.00	1,163,450.00
845	FEDERAL STAFF DENTAL CLINICS, LAGOS		1,224,420.00	2,100,000.00	875,580.00
846	FEDERAL STAFF CLINICS, GWARINPA, ABUJA		3,055,630.00	5,550,000.00	2,494,370.00
847	PHS, ABUJA		398,755.00	-	(398,755.00)
848	PHS, YOLA		395,630.00	-	(395,630.00)

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
849	PHS, JALINGO	394,621.00	-	(394,621.00)
850	PHS, MAIDUGURI	394,320.00	-	(394,320.00)
851	PHS, DAMATURU	396,945.00	-	(396,945.00)
852	PHS, KANO	965,305.40	2,094,446.00	1,129,140.60
853	PHS, KASTINA	949,465.00	2,094,446.00	1,144,981.00
854	PHS, DUTSE	667,315.00	2,148,892.00	1,481,577.00
855	PHS, ILORIN	951,220.00	2,094,446.00	1,143,226.00
856	PHS, SOKOTO	664,771.84	2,094,446.00	1,429,674.16
857	PHS, IBADAN	1,062,090.00	2,046,548.00	984,458.00
858	PHS, ABEOKUTA	837,410.00	1,674,446.00	837,036.00
859	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	646,152.40	2,094,446.00	1,448,293.60
860	PHS, CALABAR	402,420.00	2,124,446.00	1,722,026.00
861	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	529,940.00	2,124,446.00	1,594,506.00
862	PHS, WARRI	809,175.00	2,121,446.00	1,312,271.00
863	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	105.00	-	(105.00)
864	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	99,705.42	-	(99,705.42)
865	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU		1,356,810.00	1,356,810.00
866	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	20,680,293.64	34,836,277.64	14,155,984.00
867	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	18,615,573.51	33,041,641.00	14,426,067.49
868	INSTITUTE OF PUBLIC ANALYSTS OF NIGERIA	6,193,371.00	9,851,645.00	3,658,274.00
869	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	15,062,205.39	89,138,665.00	74,076,459.61
870	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	4,452,452.33	8,906,039.84	4,453,587.51
871	NOMA CHILDREN HOSPITAL, SOKOTO	9,349,850.00	15,889,695.00	6,539,845.00
872	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	4,174,130.59	7,768,586.96	3,594,456.37
873	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	7,856,029.00	14,064,928.00	6,208,899.00
874	DENTAL THERAPISTS REGISTRATION BOARD	6,215,880.35	11,065,168.00	4,849,287.65
875	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	630.00	-	(630.00)
876	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	19,782,289.83	33,182,987.04	13,400,697.21
877	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	21,176,358.40	33,452,987.00	12,276,628.60
878	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	19,770,677.20	32,999,976.00	13,229,298.80
879	NATIONAL HOSPITAL	72,691,926.92	176,000,235.90	103,308,308.98
880	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	724,374,939.46	600,886,021.34	(123,488,918.12)
881	NATIONAL PARK HEADQUARTERS	30,319,224.17	65,447,671.00	35,128,446.83
882	KAINJI NATIONAL PARK	31,238,337.34	52,498,838.00	21,260,500.66
883	OYO NATIONAL PARK	31,195,222.11	49,431,556.00	18,236,333.89
884	CHAD BASIN NATIONAL PARK	25,009,695.54	40,505,025.00	15,495,329.46
885	GASHAKA GUMTI NATIONAL PARK	32,124,043.16	49,919,269.64	17,795,226.48
886	CROSS RIVER NATIONAL PARK	28,180,520.58	51,461,348.06	23,280,827.48
887	KAMUKU NATIONAL PARK	23,830,245.11	38,981,516.00	15,151,270.89
888	OKUMU NATIONAL PARK	19,737,543.00	33,847,716.00	14,110,173.00
889	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	31,909,625.70	62,706,219.10	30,796,593.40
890	FEDERAL COLLEGE OF FORESTRY IBADAN	38,702,327.72	70,000,000.00	31,297,672.28
891	FEDERAL COLLEGE OF FORESTRY JOS	35,634,871.55	72,320,000.00	36,685,128.45
892	FORESTRY RESEARCH INSTITUTE OF IBADAN	94,441,931.38	166,791,534.00	72,349,602.62

NOTE 13

DETAILS OF OVERHEAD ACCORDING TO MDA - Contd.

S/NO	NAME	ACTUAL 2017 ₦	BUDGET 2017 ₦	VARIANCE ₦
893	FORESTRY MECHANISATION COLLEGE AFAKA	24,334,251.70	51,106,219.10	26,771,967.40
894	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	89,094,681.31	171,888,922.00	82,794,240.69
895	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	86,244,613.48	160,075,955.00	73,831,341.52
896	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	194,562,509.45	93,020,000.00	(101,542,509.45)
897	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	39,761,490.75	68,639,100.00	28,877,609.25
898	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	29,134,502.82	52,570,000.02	23,435,497.20
899	NATIONAL POPULATION COMMISSION	186,172,065.68	315,073,951.52	128,901,885.84
900	SERVICE WIDE VOTE			-
	GRAND TOTAL	**435,706,115,236.52**	**1,057,091,405,823.93**	**621,385,290,587.41**
	TOTAL (APPROX. TO ₦ BILLION)	**435.71**	**1,057.09**	**621.39**

NOTE 14
AGGREGATE OF GRANTS AND CONTRIBUTIONS CONSTITUTE:

S/N	DETAILS	AMOUNT ₦
1	GRANT TO STATE GOVERNMENTS - CURRENT	4,300,663,266.83
2	GRANT TO STATE GOVERNMENTS - CAPITAL	46,606,567,224.79
3	GRANT TO LOCAL GOVERNMENTS - CURRENT	16,526,694.44
4	GRANT TO LOCAL GOVERNMENTS - CAPITAL	10,995,076.34
5	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	898,011,240.02
6	GRANT TO GOVERMENT OWNED COMPANIES - CAPITAL	200,000,000.00
7	GRANT TO PRIVATE COMPANIES - CURRENT	1,768,297,031.15
8	GRANT TO PRIVATE COMPANIES - CAPITAL	1,000,000.00
9	CONDITIONAL GRANTS SOCIAL SAFETY NETS (MDG)	402,267,793.94
10	GRANTS TO ACADEMIC INSTITUTIONS	700,000.00
11	CONTRIBUTIONS TO TRADITIONAL COUNCILS	17,000,000.00
12	GRANTS TO COMMUNITIES / NON GOVERNMENTAL ORGANISATIONS (NGO)	986,872,292.98
13	GRANT TO FOREIGN INTERNATIONAL ORGANIZATIONS	1,321,299,375.85
14	CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS	1,002,923,229.71
15	EXTERNAL FINANCIAL OBLIGATIONS	91,806,235.00
	TOTAL	**57,624,929,461.05**
	TOTAL (APPROX. TO ₦ BILLION)	**57.62**

Grants and Contribution represents transfer to Domestic and Foreign Governments, Public and Private Owned Companies, Academic Institutions and International Agencies for 2017.

NOTE 15
AGGREGATE OF SUBSIDIES CONSTITUTE:

S/N	DETAILS	AMOUNT ₦
1	SUBSIDY TO GOVERNMENT OWNED COMPANIES	98,132,919.72
2	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	5,795,324,839.51
3	EDUCATION SUBSIDY	(8,116,761.29)
4	AGRICULTURAL INPUT SUBSIDY	313,512,546.59
	TOTAL	**6,198,853,544.53**
	TOTAL (APPROX. TO ₦ BILLION)	**6.20**

The Subsidy figures represent subsidies to Government Owned Companies .
Major subsidy during the year includes: Agricultural inputs, meal subsidy etc.

NOTE 16
AGGREGATE OF BAD DEBTS CHARGES

There are no records in respect of Bad Debts.

NOTE 17
AGGREGATE OF PUBLIC DEBT CHARGES CONSTITUTE:

S/N	DETAILS	AMOUNT ₦
1	BANK CHARGES (OTHER THAN INTEREST)	2,391,163,672.02
2	INSURANCE PREMIUM	5,326,742,512.87
3	OTHER CRF BANK CHARGES	3,273,248,276.13
4	INTEREST/DISCOUNT ON FOREIGN LOAN	173,627,575,612.92
5	DOMESTIC INTEREST DISCOUNT - TREASURY BILL	1,265,502,172,604.41
6	BANK CHARGES (OTHER THAN INTEREST)	-
	TOTAL	**1,450,120,902,678.35**
	TOTAL (APPROX. TO ₦ BILLION)	**1,450.12**

This represents Bank Charges, Insurance Premium and Consolidated Revenue Fund Bank Charges etc.

NOTE 18
AGGREGATE OF TRANSFERS CONSTITUTE:

S/N	DETAILS	AMOUNT ₦
1	TOTAL TRANSFERS MADE BY FGN TREASURY TO MDA (CONSOLIDATED TB)	6,714,792,638,456.28
2	RECEIPT FROM OTHER AGENCIES TO FUND RECURRENT EXPENDITURE	5,872,588,816.47
3	RECEIPT OF CRF REVENUE FROM PUBLIC SECTOR ENTITIES (PSE)	194,657,918.38
4	WITHHELD REVENUE FROM COLLECTIONS TO FUND OPERATIONS	4,372,984,709.02
5	LESS TOTAL RECEIPTS BY MDA AS PER LIST	2,607,837,135,262.42
6	LESS AMOUNT CLASSIFIED AS SERVICE-WIDE PERSONNEL COST	1,290,600,965,131.92
7	LESS AMOUNT CLASSIFIED AS SERVICE-WIDE OVERHEAD COST	59,662,694,787.00
8	LESS AMOUNT CLASSIFIED AS CAPITAL SUPPLEMENTATION	1,142,435,579,296.77
9	LESS AMOUNT CLASSIFIED AS OTHERS	1,979,768,586,994.78
10	OTHER TRANSFERS	365,512,323,016.61
11	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	4,709,322,207.46
12	CRF REVENUE REMITTANCE BY PUBLIC SECTOR ENTITIES (PSES)	1,187,128,106.94
13	PAYMENT FROM SPECIAL ACCOUNT TO DEFRAY/FUND COST OF COLLECTION	342,663,116,764.72
14	TRANSFER PAYMENTS TO UNEMPLOYED	1,102,500.00
	TOTAL	**359,000,901,022.99**
	TOTAL (APPROX. TO ₦ BILLION)	**359.00**

Transfer is the excess of allocation remittance to MDAs less the amount received by MDAs and also include remittance between MDA to another MDA. It is net off against transfer from CRF to fund MDA recurrent expenditure. The difference are payment made to the vulnerable as safety net.

NOTE 19
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (PPE)

DETAILS	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	ACQUIRED/CONSTRUCTED AND WRITTEN OFF ASSETS	TOTALS
	320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	320401	
AS AT 01/01/2017	446,536,347,339.39	241,865,724,868.35	47,842,561,445.91	41,408,715,324.98	27,162,486,362.89	38,283,302,823.90	463,837,155.20	293,645,790.50	25,133,679,108.98	222,901,973,065.91	-	1,091,892,273,286.01
ADDITION DURING THE YEAR	146,869,017,169.51	103,321,386,025.87	14,735,763,922.93	47,166,548,891.53	30,763,587,146.24	36,921,115,603.19	353,192,810.97	108,930,928.58	43,774,138,379.03	325,143,381,971.85	125,908,364,165.72	875,065,427,015.42
												-
ADD REVALUATION	-	-	-	-	-	-	-	-	-	-	- -	- -
LESS DISPOSAL	-											-
Impairment Charges	-	-	-	-		-	-	-	-	-		-
TOTALS	593,405,364,508.90	345,187,110,894.22	62,578,325,368.84	88,575,264,216.51	57,926,073,509.13	75,204,418,427.09	817,029,966.17	402,576,719.08	68,907,817,488.01	548,045,355,037.76	125,908,364,165.72	1,966,957,700,301.43
ACCUMULATED DEPRECIATION B/F	39,983,301,808.16	34,379,424,830.98	30,465,498,717.90	18,543,321,711.39	16,904,560,958.41	20,490,550,629.84	-	173,749,340.91	9,501,229,665.42	-	125,908,364,165.72	296,350,001,828.71
												-
ACCUMULATED Impairment Charges		28,934,339.00	375,845,011.00	738,186,990.00	2,847,220,219.00							3,990,186,559.00
ADD DEPRECIATION CHARGES DURING THE YEAR	11,868,107,290.18	17,259,355,544.71	6,257,832,536.88	17,715,052,843.30	14,481,518,377.28	15,040,883,685.42	-	-	6,890,781,748.80	-	125,908,364,165.72	215,421,896,192.30
ADD IMPAIREMENT CHARGES DURING THE YEAR					37,486,125.00							37,486,125.00
ACCUMULATED DEPRECIATION /IMPAIRMENT AS AT 31/12/2017	51,851,409,098.34	51,667,714,714.69	37,099,176,265.78	36,996,561,544.69	34,270,785,679.69	35,531,434,315.26	-	173,749,340.91	16,392,011,414.22	-	251,816,728,331.44	515,799,570,705.01
CARRYING AMOUNT 31/12/2017	541,553,955,410.57	293,519,396,179.53	25,479,149,103.06	51,578,702,671.82	23,655,287,829.44	39,672,984,111.83	817,029,966.17	228,827,378.17	52,515,806,073.79	548,045,355,037.76	(125,908,364,165.72)	1,451.16
CARRYING AMOUNT 31/12/2016	397,870,808,184.52	187,042,708,361.70	12,570,007,311.68	15,553,986,153.17	5,950,993,080.08	12,601,888,720.85	463,837,155.20	(20,839,477.34)	8,565,535,162.78	222,901,973,065.91	-	863,500,897,718.55
	2%	5%	10%	20%	25%	20%	0%	0%	10%	0%	100%	

This refers to FGN and its controlled PSE non current assets that are acquired not for the purpose of generating income. PPE disclosed in 2017 are for fixed assets acquired by PSE within the year and brought forward from 2016. The process for bringing into books of accounts in respect of Legacy Assets acquired before the commencement of IPSAS is ongoing in line with the provisions of IPSAS 33.

NOTE 19A
INVESTMENT PROPERTY

DESCRIPTION	INVESTMENT PROPERTY	TOTALS
	320201	
	₦	₦
AS AT 01/01/2017	6,668,627,831.71	6,668,627,831.71
ADDITION DURING THE YEAR	2,445,071,776.59	2,445,071,776.59
ADD REVALUATION	·	·
LESS DISPOSAL	·	·
IMPAIRMENT CHARGES	·	·
TOTALS	9,113,699,608.30	9,113,699,608.30
ACCUMULATED DEPRECIATION B/F	322,972,884.85	322,972,884.85
ACCUMULATED IMPAIRMENT CHARGES	-	-
ADD DEPRECIATION CHARGES DURING THE YEAR	182,273,992.17	182,273,992.17
ADD IMPAIREMENT CHARGES DURING THE YEAR		-
ACCUMULATED DEPRECIATION /IMPAIRMENT AS AT 31/12/2017	505,246,877.02	505,246,877.02
CARRYING AMOUNT 31/12/2017	**8,608,452,731.28**	**8.61**
CARRYING AMOUNT 31/12/2016	**6,345,654,946.86**	**6,345,654,946.86**
	2%	

This refer to FGN and its controlled PSE properties acquired within the year for the purpose of generating income or capital appreciation or both. Investment properties disclosed in 2017 are non current assets acquired by PSE and brought forward from 2016. The process for bringing into books of accounts in respect of Legacy Assets acquired before the commencement of IPSAS is ongoing in line with the provisions of IPSAS 33.

NOTE 20
INTANGIBLE ASSET

DETAILS	INTANGIBLE ASSET 2017 ₦	INTANGIBLE ASSET 2016 ₦
Opening Balance	44,400,055,148.04	44,393,534,835.04
ADDITION DURING THE YEAR	5,151,883,490.85	-
ADD REVALUATION		
LESS DISPOSAL		
Impairment Charges	-	6,520,313.00
TOTALS	49,551,938,638.89	44,400,055,148.04
ACCUMULATED AMORTIZATION B/F	371,309,076.02	175,541,455.46
ACCUMULATED Impairment Charges		26,081,252.00
ADD AMMORTIZATION CHARGES DURING THE YEAR	12,387,984,659.72	169,686,368.56
ACCUMULATED AMMORTIZATION AS AT 31/12/2017	12,759,293,735.74	-
CARRYING AMOUNT 31/12/2017	**36,792,644,903.15**	-
CARRYING AMOUNT 31/12/2016		**44,028,746,072.02**

NOTE 21
GAIN/LOSS ON DISPOSAL OF ASSETS :

S/N	DETAILS	AMOUNT
	Summary Collections in Cash Flow	**₦**
1	GAIN ON DISPOSAL OF ASSET - PROPERTY PLANT & EQUIPMENT (PPE)	28,790,255.65
2	LOSS ON DISPOSAL OF ASSETS - PROPERTY PLANT & EQUIPMENT	(256,030.00)
	TOTAL	**28,534,225.65**
	TOTAL (APPROX. TO ₦ BILLION)	**0.03**

This comprises gain/losses on disposal of assets.

NOTE 22

GAIN/LOSS ON FOREIGN EXCHANGE

S/N	DETAILS	AMOUNT
	Summary Collections in Cash Flow	**₦**
1	GAIN ON FOREIGN EXCHANGE	134,425,336,856.75
2	LOSS ON FOREIGN EXCHANGE	(579,915.80)
3	LOSS ON FOREIGN EXCHANGE	(8,004,470,484.12)
	TOTAL	**126,420,286,456.83**
	TOTAL (APPROX. TO ₦ BILLION)	**126.42**

This represents the difference in the exchange rate charged as either gain or an expense in line with the provision of IPSAS. Most of these transactions are from Foreign Missions Abroad

NOTE 23

PROCEEDS FROM DISPOSAL OF ASSETS :

S/N	DETAILS	AMOUNT
	Reclassified from Operating Activities to Investing Activities	
1	PROCEEDS FROM SALES OF GOVT. VEHICLES	27,598,880.00
	TOTAL	**27,598,880.00**
	TOTAL (APPROX. TO ₦ BILLION)	**0.03**

NOTE 24

PROCEEDS FROM DIVIDENDS:

S/N	DETAILS	AMOUNT
	Reclassified from Operating Activities to Investing Activities	
1	DIVIDEND RECEIVED	17,353,570.47
	TOTAL	**17,353,570.47**
	TOTAL (APPROX. TO ₦ BILLION)	**0.02**

NOTE 25
CASH AND BANK BALANCES HELD BY MDAs:

S/N	DETAILS	AMOUNT
	Summary from Cash Flow Statements	**₦**
1	OAGF CASH BALANCE: CONSOLIDATED REVENUE FUND	(2,976,332,631,846.06)
2	OAGF CASH BALANCE: CAPITAL DEVELOPMENT FUND	393,636,024,071.40
3	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	108,171,119,699.19
4	LMP CASH BALANCE: CAPITAL	300,533,885,725.22
5	LMP CASH BALANCE: PERSONNEL	153,805,178,578.60
6	LMP CASH BALANCE: OVERHEAD	2,053,806,069.62
7	LMP CASH BALANCE: REVENUE	26,936,771,690.37
8	LMP CASH BALANCE: AIDS & GRANTS	15,671,068,926.36
9	LMP CASH BALANCE: LOANS	12,553,231,342.75
10	LMP CASH BALANCE: OTHER FUND	1,090,044,567,033.69
11	CASH TRANSFER - CAPITAL	(3,775,000,000.00)
12	CASH TRANSFER - CONSOLIDATED REVENUE FUND CHARGES	235,801,965,008.58
13	TRANSFER TO OUTSTATIONS	39,790,006,432.05
14	INTER ACCOUNT TRANSFERS	3,407,989,390.66
15	INTER-MDA CASH TRANSFER	179,784,512,854.33
16	REVENUE REMITTANCE	473,487,375.04
17	OAGF CASH IN TRANSIT: CONSOLIDATED REVENUE FUND	33,115,165,657.71
18	OAGF CASH IN TRANSIT: CAPITAL DEVELOPMENT FUND	(8,104,592,147.94)
19	OAGF CASH IN TRANSIT: TSA SUB RECURRENT ACCOUNT	(7,908,396,580.81)
	TOTAL	**(400,341,840,719.24)**
	TOTAL (APPROX. TO ₦ BILLION)	**(400.34)**

These are cash balances in the Treasury Single Account (TSA), Capital Development Fund Account, Sub-Recurrent account, and cash balances in TSA Sub-Account of PSE at the end of the financial year.

NOTE 25A
PROCEEDS FROM BORROWINGS

S/NO	DETAILS	REF. NOTE	AMOUNT ₦
1	TREASURY BILLS	32	302,520,307,000.00
2	FGN SUKUK	32	100,000,000,000.00
3	GREEN BONG	32	10,690,000,000.00
4	FGN SAVING BOND	32	7,197,333,000.00
5	MULTILATERAL & BILATERAL ETC LOANS	39	2,052,617,400,000.00
6	FGN AND TREASURY BONDS:	39	1,150,874,189,000.00
	TOTAL		**3,623,899,229,000.00**
	TOTAL (APPROX. TO ₦ BILLION)		**3,623.90**

This represents actual Cash proceeds from borrowings in line with the records from Debt Management Office for the period.

NOTE 25B
REPAYMENT OF BORROWINGS

S/NO	DETAILS	REF. NOTE	AMOUNT ₦
1	TREASURY BONDS	32	(25,000,000,000.00)
2	MULTILATERAL & BILATERAL LOANS, ETC	39	109,976,400,000.00
	TOTAL		**84,976,400,000.00**
	TOTAL (APPROX. TO ₦ BILLION)		**84.98**

This represents actual Cash repayment to Financial Creditors in line with the records from Debt Management Office for the period.

NOTE 26
RECEIVABLES

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
1	PERSONAL ADVANCES	9,955,362,842.76
2	PERSONAL ADVANCES (NOT TO BE USED)	-
3	ADMINISTRATIVE ADVANCES	8,115,454,939.61
4	IMPREST	449,372,453.21
5	REVENUE IN ARREARS	130,537,688,945.42
6	IMPRESTS	1,146,150.00
	TOTAL	**149,059,025,331.00**
	TOTAL (APPROX. TO ₦ BILLION)	**149.06**

This comprises of advance payment to contractors, personal advances, Administrative/cash advances, imprests and revenue in arrears. The receivables as at the end of the financial year are reported as assets to the FGN.

S/N	DETAILS OF RECEIVEABLES	AMOUNT
		₦
1	STATE HOUSE - HQTRS	38,523,129.00
2	STATE HOUSE OPERATIONS - PRESIDENT	2,200,000.00
3	STATE HOUSE OPERATIONS - VICE PRESIDENT	(56,260,116.00)
4	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	4,723,000.00
5	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	2,541,480.00
6	STATE HOUSE MEDICAL CENTRE	5,633,112.12
7	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	112,875,431.45
8	NASS MANAGEMENT	11,450,000.00
9	SENATE	1,430,147,638.67
10	HOUSE OF REPRESENTATIVES	3,492,297,709.18
11	GENERAL SERVICE	189,712,127.17
12	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	2,900.00
13	FOREIGN MISSION: BANGKOK	461,391.29
14	FOREIGN MISSION: KINSHASA	4,213,787.35
15	FOREIGN MISSION: NEW YORK (PM)	50,019,248.57
16	FOREIGN MISSION: PYONG YANG	1,210,862.75
17	FOREIGN MISSION: TEL AVIV	433,351.24
18	NIGERIAN TELEVISION AUTHORITY	1,669,255,541.34
19	NEWS AGENCY OF NIGERIA	214,860,724.66
20	NATIONAL ORIENTATION AGENCY	147,979,397.02
21	FEDERAL MINISTRY OF INTERIOR - HQTRS	4,337,700.00
22	NIGERIAN PRISON SERVICE	7,225,346.36
23	NIGERIA IMMIGRATION SERVICE	288,960,363.44
24	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION HQTRS	1,000,000.00
25	PUBLIC SERVICE INSTITUTE OF NIGERIA.	114,464,917.73
26	BUREAU OF PUBLIC SERVICE REFORMS	340,000.00
27	PUBLIC COMPLAINTS COMMISSION	10,833,600.00
28	FEDERAL CIVIL SERVICE COMMISSION	246,232,339.25
29	INDEPENDENT NATIONAL ELECTORAL COMMISSION	378,538,545.13
30	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,964,934.00

NOTE 26
RECEIVABLES: - Contd.

S/NO	DETAILS OF RECEIVEABLES	AMOUNT ₦
31	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	123,387,917.72
32	NATIONAL COMMISSION FOR REFUGEES	13,795,300.00
33	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	23,924,767.00
34	TERTIARY EDUCATION TRUST FUND	63,131,866,078.10
35	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	8,234,575.00
36	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	214,424,195.00
37	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,249,700.00
38	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	1,388,870.00
39	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	13,584,411,871.67
40	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	7,564,000.00
41	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	22,839,800.00
42	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	91,562,581.85
43	NIGERIAN EXPORT PROMOTION COUNCIL	80,590,100.00
44	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	24,506,348.33
45	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	1,460,000.00
46	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	1,057,143.00
47	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	395,000.00
48	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	11,344,159.66
49	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	(279,222.68)
50	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	420,719.26
51	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	11,260,490.00
52	MARITIME ACADEMY, ORON	48,330.90
53	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	51,360,044.74
54	NATIONAL RURAL ELECTRIFICATION AGENCY	16,946,998.32
55	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	4,280,000.00
56	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	6,175,473.43
57	NATIONAL BUREAU OF STATISTICS	6,100,000.00
58	BUDGET OFFICE OF THE FEDERATION	113,194,927.50
59	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	213,392,368.09
60	CROSS RIVER RBDA	92,633,526.00
61	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	(10,000,000.00)
62	GURARA WATER MANAGEMENT AUTHORITY	79,856,574.25
63	NATIONAL JUDICIAL COUNCIL- ABUJA	65,644,980.00
64	COURT OF APPEAL	171,686,029.47
65	FEDERAL HIGH COURT-LAGOS	159,271,586.00
66	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	51,902,365.76
67	FEDERAL MINISTRY OF JUSTICE - HQTRS	38,322,787.64

NOTE 26
RECEIVABLES: - Contd.

S/NO	DETAILS OF RECEIVEABLES	AMOUNT ₦
68	LEGAL AID COUNCIL	4,460,000.00
69	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	1,700,000.00
70	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	42,943,041.20
71	CODE OF CONDUCT BUREAU	(4,124,970.59)
72	FEDERAL MINISTRY OF NIGER DELTA HQTRS	156,605,290.00
73	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	2,500,000.00
74	NIGERIA INSTITUTE FOR SPORTS (NIS)	1,416,342.00
75	FEDERAL MINISTRY OF EDUCATION - HQTRS	580,000.00
76	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	52,975,078.68
77	NATIONAL EXAMINATIONS COUNCIL	1,991,319,474.32
78	TEACHERS REGISTRATION COUNCIL OF NIGERIA	117,031.30
79	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	68,868,701.26
80	FEDERAL POLYTECHNIC ADO-EKITI	70,526,954.31
81	FEDERAL POLYTECHNIC BIDA	597,849,298.11
82	FEDERAL POLYTECHNIC IDAH	103,294,200.00
83	FEDERAL POLYTECHNIC KAURA-NAMODA	42,539,563.34
84	FEDERAL POLYTECHNIC UWANA-AFIKPO	251,759,608.00
85	FEDERAL POLYTECHNIC OFFA	77,134,160.71
86	FEDERAL POLYTECHNIC DAMATURU	43,556,205.00
87	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,986,000.00
88	FEDERAL POLYTECHNIC BALI	37,933,828.76
89	FEDERAL POLYTECHNIC BONNY	32,893,246.65
90	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	14,813,342.45
91	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	25,783,788.13
92	FEDERAL COLLEGE OF EDUCATION AKOKA	5,233,710.25
93	FEDERAL COLLEGE OF EDUCATION ASABA	45,741,262.01
94	FEDERAL COLLEGE OF EDUCATION BICHI	229,852,030.78
95	FEDERAL COLLEGE OF EDUCATION KANO	340,444.61
96	FEDERAL COLLEGE OF EDUCATION OBUDU	740,000.00
97	FEDERAL COLLEGE OF EDUCATION OKENE	67,265,188.00
98	FEDERAL COLLEGE OF EDUCATION OMUKU	7,965,341.40
99	FEDERAL COLLEGE OF EDUCATION ONDO	36,669,783.45
100	FEDERAL COLLEGE OF EDUCATION OYO	1,339,000.00
101	FEDERAL COLLEGE OF EDUCATION POTISKUM	43,931,540.52
102	FEDERAL COLLEGE OF EDUCATION UMUNZE	14,035,050.00
103	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	(3,606,710.27)
104	UNIVERSITY OF LAGOS	14,894,239.93
105	UNIVERSITY OF JOS	147,056,632.62
106	UNIVERSITY OF ILORIN	345,738,562.52
107	UNIVERSITY OF ABUJA	191,754,027.00
108	UNIVERSITY OF AGRICULTURE, MAKURDI	1,679,727.00
109	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	201,748,660.08
110	UNIVERSITY OF PORT HARCOURT	14,067,889.00
111	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	122,136,379.00

NOTE 26
RECEIVABLES: - Contd.

S/NO	DETAILS OF RECEIVEABLES	AMOUNT ₦
112	UNIVERSITY OF MAIDUGURI	1,563,558.30
113	NATIONAL MATHEMATICAL CENTRE, SHEDA	24,070,546.50
114	FEDERAL UNIVERSITY DUTSIN-MA	69,799,048.27
115	FGGC ILORIN	40,000.00
116	FGGC, YOLA	102,000.00
117	FSTC AHOADA	7,938,750.00
118	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	78,980,556.00
119	NATIONAL BOARD FOR TECHNICAL EDUCATION	136,988,826.39
120	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	4,860,000.00
121	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	1,300,000.00
122	COMMUNITY HEALTH TUTOR PROGRAMME UCH	71,209.00
123	UNIVERSITY COLLEGE HOSPITAL IBADAN	353,671,745.68
124	LAGOS UNIVERSITY TEACHING HOSPITAL	5,718,795.63
125	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	214,784,244.00
126	UNIVERSITY OF BENIN TEACHING HOSPITAL	116,644,573.56
127	JOS UNIVERSITY TEACHING HOSPITAL	828,550.00
128	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,972,000.00
129	UNIVERSITY OF CALABAR TEACHING HOSPITAL	41,537,880.00
130	AMINU KANO UNIVERSITY TEACHING HOSPITAL	27,262,281.97
131	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	18,404,202.17
132	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	9,073,387.00
133	FEDERAL SPECIALIST HOSPITAL, IRRUA	1,826,574.14
134	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	216,400.00
135	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,391,106.75
136	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	8,375,617.00
137	FEDERAL MEDICAL CENTRE, MAKURDI	1,295,000.00
138	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,480,420.00
139	FEDERAL MEDICAL CENTRE, KOGI	477,500.00
140	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	9,726,843.62
141	FEDERAL MEDICAL CENTRE, KEBBI STATE	51,309.00
142	FEDERAL MEDICAL CENTRE, TARABA STATE	3,095,236.07
143	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,291,700.00
144	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,872,475.31
145	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	71,209.00
146	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	112,933,000.00
147	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	5,403,130.00
148	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	1,695,908.00
149	NATIONAL POPULATION COMMISSION	311,465,901.10
150	Transactions in 2017	55,576,332,057.28
	TOTAL	**149,059,025,331.00**
	TOTAL (APPROX. TO ₦ BILLION)	**149.06**

NOTE 27
PREPAYMENTS:

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
1	PREPAYMENT	6,600,625,218.40
	TOTAL	**6,600,625,218.40**
	TOTAL (APPROX. TO ₦ BILLION)	**6.60**

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 as current assets (e.g. rent, insurance premium etc).

S/NO	NAME	2017 ₦
	ADMINISTRATION	
1	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	–
2	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,900,000.00
3	NATIONAL INSTITUTE FOR LEGISLATIVE STUDIES (NILS)	78,685,000.00
4	NIGERIAN TELEVISION AUTHORITY	73,866,511.25
5	NEWS AGENCY OF NIGERIA	468,333.33
6	NIGERIA IMMIGRATION SERVICE	22,852,655.00
	ECONOMIC	
7	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	7,843,122.00
8	FEDERAL INLAND REVENUE SERVICES	936,602,825.80
9	NATIONAL AUTOMOTIVE DESIGN & DEVELOPMENT COUNCIL	
10	(NADDC) HQTRS	143,132,019.00
11	NATIONAL PRODUCTIVITY CENTRE	29,852,891.00
12	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	126,691.00
13	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	287,999.96
14	ENERGY COMMISSION OF NIGERIA	32,585.25
15	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	(12,872,926.50)
16	NATIONAL RURAL ELECTRIFICATION AGENCY	4,527,440,770.00
17	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	14,487,060.00
18	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	121,147,596.90
19	SOKOTO RIMA RBDA	22,686,804.58
20	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	42,065,966.00
	LAW & JUSTICE	
21	JUDICIARY SERVICE COMMITTEE- F.C.T. ABUJA	2,400,000.00
22	NATIONAL HUMAN RIGHTS COMMISSION	17,163,474.33
	SOCIAL SECTOR	
23	TERTIARY EDUCATION TRUST FUND	-
24	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	35,339,524.00
25	FEDERAL POLYTECHNIC ADO-EKITI	-
26	FEDERAL POLYTECHNIC BIDA	7,974,573.00
27	FEDERAL POLYTECHNIC IDAH	422,007.00
28	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	71,000.00
29	FEDERAL COLLEGE OF EDUCATION ONDO	0.36
30	FEDERAL COLLEGE OF EDUCATION UMUNZE	348,045.00
31	FEDERAL COLLEGE OF EDUCATION YOLA	14,697,590.62
32	NATIONAL MATHEMATICAL CENTRE, SHEDA	11,180,555.78
33	FEDERAL UNIVERSITY DUTSE	19,150,447.00
34	FEDERAL UNIVERSITY DUTSIN-MA	58,123.89
35	FGC GARKI	2,069,880.00
36	FGGC BENIN	54,064,500.00
37	FTC OROZO	62,658,214.45
38	NATIONAL BOARD FOR TECHNICAL EDUCATION	-
39	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	10,316,609.30
40	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,712,297.00
41	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,597,248.00
42	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	3,395,534.56
43	FEDERAL MEDICAL CENTRE, EBUTE METTA	5,336,625.00
44	Adjustment due to Cut-Off date	337,063,064.54
	TOTAL	**6,600,625,218.40**
	TOTAL (APPROX. TO ₦ BILLION)	**6.60**

NOTE 28
INVENTORIES:

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	₦
1	ENGINEERING STORES	75,000.00
2	MEDICAL STORES	120,325,894.99
3	INDUSTRIAL & ASSORTED CHEMICAL STORES	-
4	FUEL & LUBRICANTS	30,466,330.00
5	AGRICULTURAL INPUTS	8,552,200.00
6	SCHOLASTIC MATERIALS	295,036,999.14
7	STATIONERY STORES	1,000,631,724.50
8	PRINTED MATERIALS	767,125,986.14
9	BUILDING MATERIALS	13,968,168.00
10	STRATEGIC STOCK PILES	-
11	COMPUTER / INFORMATION TECHNOLOGY STORE	16,383,970.00
12	EQUIPMENT STORE	162,819,507.40
13	ELECTRICAL / ELECTRONIC STORE	33,349,952.00
14	PERISHABLE STORE	-
15	MOTOR SPARE PARTS STORE	6,794,435.00
16	SHIP SPARE PARTS STORE	-
17	FURNITURE STORE	20,889,550.00
18	PLANT / EQUIPMENT STORE	11,804,500.00
19	ANIMAL FEED STORE	7,098,800.00
20	VETERINARY STORE	-
21	GLASS WARE / APPARATUS STORE	16,145,634.90
22	LABORATORY EQUIPMENT STORE	17,285,263.48
23	UNIFORM STORE	99,995,909.99
24	OTHER STOCK	15,357,154,290.37
25	WORK - IN - PROGRESS	66,785,186,887.95
	TOTAL	**84,771,091,003.86**
	TOTAL (APPROX. TO ₦ BILLION)	**84.77**

This comprises of balances of finished goods, books, stationery and other store items at various stores in the PSE.
Inventories are valued at the lower of cost and net realizable value and cost is determined using First-in First-out (FIFO) method.

S/N	DETAILS BY PSE	AMOUNT
		₦
1	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	27,266,950.00
2	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	43,106,165.20
3	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	70,602,852.47
4	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	477,330.00
5	NASS MANAGEMENT	1,543,167,469.97
6	SENATE	1,550,449,065.59
7	HOUSE OF REPRESENTATIVES	797,237,345.00
8	FEDERAL DEFENCE MINISTRY- MAIN MOD	119,061,419.41
9	NIGERIAN ARMY	20,307,166.67
10	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	31,265,005.00
11	NIGERIAN TELEVISION AUTHORITY	2,063,913,747.55
12	NEWS AGENCY OF NIGERIA	198,994,785.55

NOTE 28
INVENTORIES: - Contd.

S/N	DETAILS BY PSE	AMOUNT ₦
13	VOICE OF NIGERIA	9,405,601.01
14	NATIONAL ORIENTATION AGENCY	5,402,785.15
15	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	48,220,636.22
15	FEDERAL FIRE SERVICE	340,665,751.85
16	FEDERAL GOVT STAFF HOUSING LOANS BOARD	32,677,524.95
17	FEDERAL CHARACTER COMMISSION	54,995,232.54
18	NATIONAL COMMISSION FOR REFUGEES	967,193,802.30
19	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	148,898,784.67
20	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	467,500.00
21	TERTIARY EDUCATION TRUST FUND	214,518,462.23
22	FEDERAL MINISTRY OF AGRICULTURE	2,942,448,323.64
23	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	334,310,671.92
24	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY IBADAN	7,237,695.00
25	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	99,914,931.61
26	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	10,075,588.40
27	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	34,932,273.00
28	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	5,157,900.00
29	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	9,402,705.00
30	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	45,539,279.00
31	INVESTMENT AND SECURITIES TRIBUNAL	48,338,835.69
32	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	2,289,001,462.92
33	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	244,793.24
34	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	121,890.00
35	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	17,529,602.12
36	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	1,765,975.00
37	ENERGY COMMISSION OF NIGERIA	83,807,452.33
38	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	52,172,464.53
39	NATIONAL RURAL ELECTRIFICATION AGENCY	2,819,741,510.13
40	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	28,402,871.00
41	CROSS RIVER RBDA	899,412,512.00
42	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	53,694,293.00
43	FEDERAL HIGH COURT-LAGOS	89,023,811.00
44	SHARIA COURT OF APPEAL-ABUJA	10,000,000.00
45	CUSTOMARY COURT OF APPEAL-ABUJA	52,674,202.00
46	NATIONAL INDUSTRIAL COURT	95,000,000.00
47	NATIONAL JUDICIAL INSTITUTE-ABUJA	96,451,168.80
48	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	453,586,443.39
49	FEDERAL MINISTRY OF NIGER DELTA HQTRS	44,000,000.00
40	NIGERIA INSTITUTE FOR SPORTS (NIS)	2,162,456.00
41	FEDERAL MINISTRY OF EDUCATION - HQTRS	94,374,223.00
42	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	5,571,718.00
43	NATIONAL EXAMINATIONS COUNCIL	139,119,634.00
44	TEACHERS REGISTRATION COUNCIL OF NIGERIA	16,814,408.28
45	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	27,218,636.18
46	FEDERAL POLYTECHNIC ADO-EKITI	1,652,063,630.82

NOTE 28
INVENTORIES: - Contd.

S/N	DETAILS BY PSE	AMOUNT ₦
47	FEDERAL POLYTECHNIC BIDA	184,136,933.00
48	FEDERAL POLYTECHNIC IDAH	494,225,026.00
49	FEDERAL POLYTECHNIC UWANA-AFIKPO	7,441,082.00
50	FEDERAL POLYTECHNIC OFFA	1,067,996,726.56
51	FEDERAL POLYTECHNIC DAMATURU	22,462,700.00
52	FEDERAL POLYTECHNIC BALI	183,896,542.74
53	FEDERAL POLYTECHNIC BONNY	3,818,920.00
54	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	77,788,496.73
55	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	208,506,654.18
56	FEDERAL COLLEGE OF EDUCATION AKOKA	477,468,442.00
57	FEDERAL COLLEGE OF EDUCATION BICHI	20,864,658.50
58	FEDERAL COLLEGE OF EDUCATION OKENE	158,845,404.00
59	FEDERAL COLLEGE OF EDUCATION OMUKU	465,380,854.11
60	FEDERAL COLLEGE OF EDUCATION ONDO	68,861,919.96
61	FEDERAL COLLEGE OF EDUCATION UMUNZE	305,415,867.38
62	FEDERAL COLLEGE OF EDUCATION ZARIA	1,142,672,908.25
63	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	20,811,800.00
64	UNIVERSITY OF LAGOS	1,212,317,012.39
65	UNIVERSITY OF JOS	26,808,211.00
66	UNIVERSITY OF ILORIN	61,867,814.18
67	UNIVERSITY OF ABUJA	803,638,910.00
68	UNIVERSITY OF AGRICULTURE, MAKURDI	418,017,446.33
69	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	42,596,607.69
70	UNIVERSITY OF PORT HARCOURT	15,752,407.00
71	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	5,717,050.00
72	FEDERAL UNIVERSITY DUTSE	144,656,702.00
73	FEDERAL UNIVERSITY DUTSIN-MA	89,702,832.04
74	FEDERAL UNIVERSITY KASHERE	41,582,595.29
75	FEDERAL UNIVERSITY WUKARI	32,896,694.00
76	FEDERAL UNIVERSITYOF GUSAU	43,208,057.80
77	FGC OKIGWE	8,821,475.00
78	FGGC BAJOGA	200,000.00
79	FGGC BAKORI	7,102,100.00
80	FGGC EZZAMGBO ABAKALIKI	1,450,000.00
81	FGGC GBOKO	1,000,000.00
82	FGGC LANGTANG	3,909,055.00
83	FTC OTUPKO	704,000.00
84	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	6,148,616.14
85	NATIONAL BOARD FOR TECHNICAL EDUCATION	2,849,322.00
86	FEDERAL MINISTRY OF HEALTH - HQTRS	562,356,210.89
87	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,027,044,957.00
88	UNIVERSITY COLLEGE HOSPITAL IBADAN	485,686,361.72
89	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	1,723,326.13
90	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	185,315,492.95
91	UNIVERSITY OF BENIN TEACHING HOSPITAL	385,709,621.00
92	UNIVERSITY OF CALABAR TEACHING HOSPITAL	735,752,103.00
93	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	1,684,773,810.83

NOTE 28
INVENTORIES: - Contd.

S/N	DETAILS BY PSE	AMOUNT ₦
94	FEDERAL SPECIALIST HOSPITAL, IRRUA	99,646,190.87
95	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	34,669,555.00
96	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	108,794,036.92
97	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	90,873,672.73
98	FEDERAL MEDICAL CENTRE, MAKURDI	71,179,000.00
99	FEDERAL MEDICAL CENTRE, KATSINA	8,899,335.00
100	FEDERAL MEDICAL CENTRE, GOMBE	42,353,392.74
101	FEDERAL MEDICAL CENTRE, KOGI	418,100.00
102	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	326,826,639.41
103	FEDERAL MEDICAL CENTRE, TARABA STATE	56,523,838.57
104	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	39,450,000.00
105	CHAD BASIN NATIONAL PARK	2,874,303.40
106	GASHAKA GUMTI NATIONAL PARK	5,718,951.00
107	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	35,469,067.20
108	FEDERAL COLLECGE OF FORESTRY JOS	323,374.20
109	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	49,389,000.00
110	TRANSACTIONS IN 2017	48,998,170,075.70
	TOTAL	**84,771,091,003.86**
	TOTAL (APPROX. TO ₦ BILLION)	**84.77**

NOTE 29
LONG TERM LOANS GRANTED

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
1	LOCAL/DOMESTIC LOANS TO STATE GOVERNMENT	971,307,653.02
	TOTAL	**971,307,653.02**
	TOTAL (APPROX. TO ₦ BILLION)	**0.97**

S/NO	DETAILS BY PSE	AMOUNT ₦
1	FEDERAL GOVT STAFF HOUSING LOANS BOARD	614,780,235.65
2	UNIVERSITY OF LAGOS	66,746,315.86
3	UNIVERSITY OF ILORIN	3,950,000.00
4	NATIONAL MATHEMATICAL CENTRE, SHEDA	3,500,000.00
5	Transactions in 2017	282,331,101.51
	TOTAL	**971,307,653.02**
	TOTAL (APPROX. TO ₦ BILLION)	**0.97**

NOTE 30
INVESTMENTS

S/N	DETAILS	AMOUNT 2017 ₦
1	LOCAL INVESTMENTS - QUOTED COMPANIES	181,892,164.00
2	LOCAL INVESTMENTS - NON QUOTED COMPANIES	1,306,135,737,803.73
	TOTAL	**1,306,317,629,967.73**
	TOTAL (APPROX. TO ₦ BILLION)	**1,306.32**

S/NO	INVESTMENT GROUP	AMOUNT AS 31/12/2017	DISINVESTMENT/ ADJUSTMENT	ADDITION/ ADJUSTMENT	AMOUNT AS AT 1/1/2017
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	308,866,870,906.37	-	-	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)	148,033,244.57	-	-	148,033,244.57
18	Funds Invested on behalf of the FGN by Crown Agents (Bond & Equity B)	6,212,444,730.82	-	-	6,212,444,730.82
19	INVESTMENT BY MDA	160,846,981,634.08	-	-	160,846,981,634.08
		182,142,164.00	-	182,142,164.00	
	TOTAL	**1,306,317,629,967.73**	-	**182,142,164.00**	**1,306,135,487,803.73**
	TOTAL (APPROX. TO ₦ BILLION)	**1,306.32**		**0.18**	**1,306.14**

NOTE 31
DEPOSITS

S/N	DETAILS	AMOUNT ₦
1	CONTRACT RETENTION FEES	-
2	CAUTION FEES	-
3	UN-DISBURSED SCHOLARSHIPS	-
4	UN-DISBURSED SIWES	-
5	BONDS &SURETIES	-
6	OTHER DEPOSITS	3,081,763,207.50
7	PRISON IN - MATES DEPOSITS	-
	TOTAL	**3,081,763,207.50**
	TOTAL (APPROX. TO ₦ BILLION)	**3.08**

These are funds held by the FGN and its controlled PSE on behalf of third parties. It includes contract retention fees, prison in-mates deposits, caution fees, undisbursed scholarships bonds & sureties.

DEPOSITS

S/N	DETAILS BY PSE	AMOUNT ₦
01	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	870,322,202.00
02	NEWS AGENCY OF NIGERIA	18,423,938.39
03	FEDERAL CHARACTER COMMISSION	48,414,407.64
04	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	27,980,059.90
05	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,914,300.00
06	ENERGY COMMISSION OF NIGERIA	413,940,993.21
07	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,506,719.00
08	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	532,099.47
09	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	28,155,081.57
10	FEDERAL POLYTECHNIC ADO-EKITI	15,593,967.00
11	FEDERAL POLYTECHNIC BAUCHI	855,477.00
12	FEDERAL POLYTECHNIC BIDA	20,327,758.00
13	FEDERAL POLYTECHNIC UWANA-AFIKPO	68,190,318.00
14	FEDERAL POLYTECHNIC OFFA	2,560,241.00
15	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	38,899,166.60
16	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,493,000.00
17	FEDERAL COLLEGE OF EDUCATION OKENE	56,216,178.00
18	FEDERAL COLLEGE OF EDUCATION OMUKU	5,143,952.65
19	FEDERAL COLLEGE OF EDUCATION ONDO	112,027,084.51
19	FEDERAL COLLEGE OF EDUCATION POTISKUM	56,439,693.32
20	UNIVERSITY OF LAGOS	168,714,068.24
21	UNIVERSITY OF ILORIN	232,292,608.81
22	UNIVERSITY OF ABUJA	671,911,533.00
23	NATIONAL MATHEMATICAL CENTRE, SHEDA	5,698,464.74
24	F.S.C. SOKOTO	351,710.00
25	FGC KIYAWA	1,653,601.05

NOTE 31

DEPOSITS - Contd.

S/N	DETAILS BY PSE	AMOUNT ₦
26	FGGC BAKORI	5,000.00
27	FGGC KAZAURE	354,976.00
28	FGGC WUKARI	515,025.00
29	FSTC DAYI	1,364,800.00
30	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	60,541,657.00
31	UNIVERSITY COLLEGE HOSPITAL IBADAN	92,155,551.76
32	UNIVERSITY OF BENIN TEACHING HOSPITAL	687,273.37
33	UNIVERSITY OF CALABAR TEACHING HOSPITAL	9,384,126.00
34	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	296,470.75
35	FEDERAL MEDICAL CENTRE, ABAKALIKI	2,789.10
36	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	8,180,239.29
37	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	8,173,044.13
38	TRANSACTIONS IN 2017	29,543,632.00
	TOTAL	**3,081,763,207.50**
	TOTAL (APPROX. TO ₦ BILLION)	**3.08**

NOTE 32
SHORT TERM LOANS

S/N	DETAILS	OPENING BAL	INFLOW/ADDITIONS	**ADJUSTMENT	PAYMENT	CLOSING BAL
1	TREASURY BILLS	3,277,278,831,000.00	302,520,307,000.00			3,579,799,138,000.00
2	TREASURY BONDS	230,988,000,000.00		30,000,000,000.00	25,000,000,000.00	175,988,000,000.00
3	FGN SUKUK	–	100,000,000,000.00	–	–	100,000,000,000.00
4	GREEN BONG	–	10,690,000,000.00	–	–	10,690,000,000.00
5	FGN SAVING BOND	–	7,197,333,000.00	–	–	7,197,333,000.00
6	INTERNAL LOANS FROM OTHER FUNDS	390,288,085,668.92	–	–	–	390,288,085,668.92
7	10% RICE LEVY ACCOUNTS	47,678,000,000.00	–	–	–	47,678,000,000.00
8	FGN DEVELOPMENT OF NATURAL RESOURCES -2015	32,073,466,988.00	–	–	–	32,073,466,988.00
9	FGN STABILISATION ACCOUNTS-2015	17,000,000,000.00	–	–	–	17,000,000,000.00
10	NSA -NATURAL RESOURCES	1,153,947,589.00	–	–	–	1,153,947,589.00
11	FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES	40,000,000,000.00	–	–	–	40,000,000,000.00
12	MINISTRY OF DEFENCE - STABILISATION	14,374,728,817.20	–	–	–	14,374,728,817.20
13	10% RICE LEVY ACCOUNTS - NYSC	11,292,018,400.00	–	–	–	11,292,018,400.00
14	10 % RICE LEVY - ONSA	839,367,280.00	–	–	–	839,367,280.00
15	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	**4,418,306,388,742.01**	**420,407,640,000.00**	**30,000,000,000.00**	**25,000,000,000.00**	**4,783,714,028,742.01**
	GRAND TOTAL (APPROX. TO ₦ BILLION)					**4,783.71**

Source: DMO Report for Year 2017. The Adjustment of 30,000,000,000.00 are as reported by DMO.

These are internal or domestic debt which are part of the total debt of the government that are owed to lenders and to other Public funds and are expected to be repaid.

NOTE 33
UNREMITED DEDUCTIONS

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
1	UNREMITTED TAXES - PAYE	16,420,878.70
2	UNREMITTED TAXES - WITHHOLDING TAX (WHT)	1,118,816,704.73
3	UNREMITTED TAXES - VALUE ADDED TAX (VAT)	95,083,297.83
4	FGN Bond DELETE	-
5	NATIONAL HEALTH INSUARANCE SCHEME (NHIS)	445,940,340.89
6	CONTRIBUTORY PENSION SCHEME	-
7	UNION DUES	12,184.55
8	FGSHLB DEDUCTIONS	4,332,477.64
9	CO-OPERATIVE SOCIETY	6,234,723.00
10	NATIONAL HOUSING FUND (NHF)	808,095.50
11	INSURANCE PROGRAMMMES	-
12	WELFARE LOANS SCHEME	-
13	DEPENDENT FUND	-
14	LOAN DEDUCTIONS	-
15	PAY - CUT RECOVERY	-
16	OVERPAYMENT RECOVERY	5,000,000.00
17	OTHER DEDUCTIONS	3,868,322,131.90
TOTAL		
TOTAL (APPOX. TO N BILLION)		

NOTE 33
UNREMITED DEDUCTIONS BY PSE:

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
01	STATE HOUSE - HQTRS	(502,026,375.76)
02	STATE HOUSE OPERATIONS - PRESIDENT	10,500,471.26
03	STATE HOUSE OPERATIONS - VICE PRESIDENT	7,497,570.93
04	STATE HOUSE MEDICAL CENTRE	29,942,661.24
05	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	308,823,408.67
06	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	26,028,776.81
07	HOUSE OF REPRESENTATIVES	145,680,953.03
08	DEFENCE AGENCY INTELLIGENCE	457,901,557.31
09	DEFENCE MISSIONS	(307,421.30)
10	MILITARY PENSION BOARD	(90,678,819.54)
11	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	431,497.00
12	NIGERIAN TELEVISION AUTHORITY	144,314,301.65
13	NEWS AGENCY OF NIGERIA	2,460,473.58
14	NIGERIAN PRISON SERVICE	(110,354,626.70)
15	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	112,000.00
16	PUBLIC SERVICE INSTITUTE OF NIGERIA.	3,143,498.56
17	BUREAU OF PUBLIC SERVICE REFORMS	924,216.10
18	FEDERAL CIVIL SERVICE COMMISSION	460,258.10
19	CODE OF CONDUCT TRIBUNAL	117,575,611.01
20	NIGERIA CHRISTIAN PILGRIM COMMISSION	38,716,133.88
21	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	28,896,476.07
22	TERTIARY EDUCATION TRUST FUND	82,287,118.01
23	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	20,432,291.42
24	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	45,457,217.20
25	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	3,994,936.60
26	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	64,813,772.87
27	NIGERIAN EXPORT PROMOTION COUNCIL	(4,030,132.21)
28	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	(1,345,115.00)
29	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	15,422.50
30	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	5,109,081.90
31	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	(4,322,150.17)
32	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	544,954.69
33	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	(2,899,814.32)
34	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	(17,813,802.10)
35	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	6,089,498.00

NOTE 33
UNREMITED DEDUCTIONS BY PSE: - Contd.

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
36	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	33,164.75
37	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	572,076.00
38	ENERGY COMMISSION OF NIGERIA	6,489,758.91
39	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	(5,057,387.65)
40	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	8,113,936.07
41	MARITIME ACADEMY, ORON	(3,024,863.46)
42	ACCIDENT INVESTIGATION BUREAU	(148,224,677.47)
43	NATIONAL POWER TRAINING INSTITUTE	(53,239,281.98)
44	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	15,355,280.04
45	NATIONAL BUREAU OF STATISTICS	(105,000.00)
46	NIGERIA HYDROLOGICAL SERVICE AGENCY	13,422,497.93
47	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	(153,419,718.12)
48	FEDERAL HIGH COURT-LAGOS	(432,278,437.28)
49	NATIONAL JUDICIAL INSTITUTE-ABUJA	93,000.00
50	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	9,992,715.19
51	FEDERAL MINISTRY OF JUSTICE - HQTRS	(917,691.72)
52	CODE OF CONDUCT BUREAU	(40,275,543.62)
53	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	44,059,193.17
54	NIGERIA INSTITUTE FOR SPORTS (NIS)	15,095,880.00
55	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	32,708,816.88
56	NATIONAL EXAMINATIONS COUNCIL	30,707.00
57	TEACHERS REGISTRATION COUNCIL OF NIGERIA	(375,383,831.31)
58	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	23,928,117.12
59	FEDERAL POLYTECHNIC ADO-EKITI	219,483,360.20
60	FEDERAL POLYTECHNIC BIDA	26,265,556.00
61	FEDERAL POLYTECHNIC IDAH	52,660,553.00
62	FEDERAL POLYTECHNIC NASARAWA	(157,043,104.86)
63	FEDERAL POLYTECHNIC OFFA	110,488,297.37
64	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	(57,125,027.06)
65	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	(4,995,170.73)
66	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	287,474,076.40
67	FEDERAL COLLEGE OF EDUCATION AKOKA	88,836,922.85
68	FEDERAL COLLEGE OF EDUCATION ASABA	119,909,804.00
69	FEDERAL COLLEGE OF EDUCATION KATSINA	(111,398,612.11)
70	FEDERAL COLLEGE OF EDUCATION KOTANGORA	3,568,217.93
71	FEDERAL COLLEGE OF EDUCATION OKENE	193,071,903.80
72	FEDERAL COLLEGE OF EDUCATION OMUKU	46,989,065.85
73	FEDERAL COLLEGE OF EDUCATION ONDO	95,531,442.62
74	FEDERAL COLLEGE OF EDUCATION UMUNZE	245,039,691.80
75	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	(21,826,807.15)
76	UNIVERSITY OF LAGOS	4,088,587,639.13
77	UNIVERSITY OF ILORIN	1,109,170,111.07
78	UNIVERSITY OF ABUJA	221,826,964.00
79	UNIVERSITY OF AGRICULTURE, MAKURDI	(2,111,999,542.13)
80	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	118,765,334.20
81	NATIONAL MATHEMATICAL CENTRE, SHEDA	29,857,344.17
82	FEDERAL UNIVERSITY DUTSE	24,557,868.60
83	FGC IKOM	(15,156,537.84)
84	FGC KADUNA	(524,409.45)
85	FGC KANO	(5,890,766.68)
86	FGC KEFFI	(5,356,614.16)
87	FGC KIYAWA	(89,250.00)
88	FGC MINJIBIR	(9,880,511.28)
89	FGC ODIKOLOGUNA	(2,516,150.04)
90	FGC ODOGBOLU	(6,998,769.85)
91	FGC OGOJA	(1,689,966.71)
92	FGC OHAFIA	(5,265,940.87)
93	FGC ONITSHA	(1,200,000.00)
94	FGC PORT HARCOURT	(2,608,330.74)
95	FGC UGWOLAWO	(237,859.42)
96	FGC ZARIA	(1,865,313.45)
97	FGC, IDO-ANI	3,927,085.24

NOTE 33
UNREMITED DEDUCTIONS BY PSE: - Contd.

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	₦
98	FGGC ABULOMA	(3,518,482.40)
99	FGGC AKURE	3,927,085.24
100	FGGC CALABAR	(1,564,941.64)
101	FGGC EFON IMNRINGI	(9,857,102.43)
102	FGGC ENUGU	(14,826,265.00)
103	FGGC KABBA	(940,797.50)
104	FGGC KAZAURE	(5,152,230.32)
105	FGGC KEANA	(7,410,561.95)
106	FGGC LEJJA	(7,529,648.54)
107	FGGC OMU-ARAN	(1,418,743.04)
108	FGGC SHAGAMU	(4,538,236.24)
109	FGGC UMUAHIA	(2,865,905.30)
110	FSTC AHOADA	(3,687,771.70)
111	FSTC JUBU-IMUSHIN	(7,537,166.38)
112	FSTC TUNGBO - YENAGOA	(4,370,085.35)
113	FTC IKARE	3,821,803.40
114	FTC OHANSO	(4,661,450.00)
115	FSTC,DOMA	(62,830,026.00)
116	COMMUNITY HEALTH TUTOR PROGRAMME UCH	93,465.00
117	UNIVERSITY COLLEGE HOSPITAL IBADAN	416,758,569.68
118	LAGOS UNIVERSITY TEACHING HOSPITAL	322,562,316.53
119	JOS UNIVERSITY TEACHING HOSPITAL	5,998,877.43
120	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	466,156,754.96
121	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	(9,000,000.00)
122	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	4,079,266.49
123	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	(126,228,664.37)
124	FEDERAL MEDICAL CENTRE, KOGI	(601,141,680.29)
125	FEDERAL MEDICAL CENTRE, KEBBI STATE	(6,823,747.00)
126	FEDERAL MEDICAL CENTRE, TARABA STATE	400,632,138.25
127	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	93,465.00
128	CHAD BASIN NATIONAL PARK	241,725.00
129	GASHAKA GUMTI NATIONAL PARK	90,290.00
130	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	(248,482,844.34)
	TRANSACTIONS IN 2017	722,214,262.11
	TOTAL	**5,550,970,834.74**
	TOTAL (APPROX. TO ₦ BILLION)	**5.55**

PSE usually act as agents of tax and other third party collections on behalf of other institutions like Federal Inland Revenue Service, State Boards of Internal Revenue as well as organized organizations and associations like Co-operative Societies.
Un-remitted deductions to these institutions at period end are reported in the Statement of Financial Position of the FGN.

NOTE 34
PAYABLES

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
1	PERSONNEL EMOLUMENT - NET	471,053,193.68
2	PENSION & GRATUITY	-
3	PROFESSIONAL FEES	7,517,347.00
4	OVERHEAD	901,920,682.99
5	OTHER GOODS & SERVICES	207,787,241,950.39
6	LEGAL COMMITMENTS	-
7	FINANCIAL COMMITMENTS	46,506,123,312.17
8	INTERNAL LIABILITY FAILED PAYMENTS	12,090,798,549.12
	TOTAL	**267,764,655,035.35**
	TOTAL (APPROX. TO ₦ BILLION)	**267.76**

Payables are current liabilities due to other parties. They are liabilities owed to suppliers and staff claims as reported by Ministries Department and Agencies

S/N	DETAILS BY PSE	AMOUNTS
		₦
1	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	582,248,406.00
2	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	7,958,333.00
3	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	250,143,744.07
4	NIGERIAN TELEVISION AUTHORITY	960,258,114.57
5	NEWS AGENCY OF NIGERIA	103,456,314.87
6	VOICE OF NIGERIA	81,011,912.68
7	NIGERIA PRESS COUNCIL	13,837,565.75
8	NATIONAL ORIENTATION AGENCY	83,247,447.15
9	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	112,000.00
10	PUBLIC SERVICE INSTITUTE OF NIGERIA.	33,967,173.34
11	FEDERAL CHARACTER COMMISSION	48,414,407.64
12	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	13,491,725.00
13	TERTIARY EDUCATION TRUST FUND	173,979,088,644.53
14	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	74,465,785.83
15	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	47,640,099.46
16	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	26,478,772.00
17	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	8,466,485.11
18	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	137,166,413.62
19	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	62,977,695.71
20	NIGERIA AGRICULTURAL QUARANTINE SERVICE	8,830,100.00
21	DEBT MANAGEMENT OFFICE	15,320,981.75
22	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	241,209,625.80
23	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	310,495,023.78
24	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	555,922.42
25	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	3,625,873.39
26	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	2,310,000.00
27	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	13,692,106.67
28	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	33,303,501.35
29	ENERGY COMMISSION OF NIGERIA	22,512,941.04
30	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	12,300,650.00
31	NATIONAL RURAL ELECTRIFICATION AGENCY	33,646,837.75
32	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	1,520,484,927.88
33	NATIONAL BUREAU OF STATISTICS	111,755,359.34
34	NIGERIA HYDROLOGICAL SERVICE AGENCY	9,417,854.58
35	CROSS RIVER RBDA	952,704,353.00
36	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	21,915,774.04
37	HIGH COURT OF JUSTICE-FCT ABUJA	593,899,632.03
38	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,000,000.00
39	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	19,365,078.00
40	NIGERIA INSTITUTE FOR SPORTS (NIS)	1,000,000.00
41	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	29,566,804.30
42	NATIONAL EXAMINATIONS COUNCIL	880,215,864.88
43	TEACHERS REGISTRATION COUNCIL OF NIGERIA	396,604,552.83

NOTE 34
PAYABLES - Contd.

S/N	DETAILS BY PSE	AMOUNTS N
44	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	124,034,677.92
45	FEDERAL POLYTECHNIC ADO-EKITI	172,068,038.07
46	FEDERAL POLYTECHNIC BIDA	3,200,000.00
47	FEDERAL POLYTECHNIC IDAH	99,001,189.00
48	FEDERAL POLYTECHNIC UWANA-AFIKPO	347,668,380.00
49	FEDERAL POLYTECHNIC DAMATURU	38,350,476.00
50	FEDERAL POLYTECHNIC BALI	1,471,330.00
51	FEDERAL POLYTECHNIC UKANA	31,588,479.00
52	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	63,106,448.84
53	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	62,849,467.76
54	FEDERAL COLLEGE OF EDUCATION AKOKA	71,986,146.93
55	FEDERAL COLLEGE OF EDUCATION OKENE	19,826,337.92
56	FEDERAL COLLEGE OF EDUCATION OMUKU	124,946,658.19
57	FEDERAL COLLEGE OF EDUCATION ONDO	143,594,122.14
58	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,890,000.00
59	UNIVERSITY OF LAGOS	6,893,254,580.47
60	UNIVERSITY OF JOS	32,125,730.00
61	UNIVERSITY OF ILORIN	19,526,527.69
62	UNIVERSITY OF ABUJA	1,262,442,171.00
63	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,769,253,947.67
64	UNIVERSITY OF PORT HARCOURT	431,941,541.29
65	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,000,000.00
66	NATIONAL MATHEMATICAL CENTRE, SHEDA	6,648,318.30
67	FEDERAL UNIVERSITY DUTSE	113,650,455.50
68	FEDERAL UNIVERSITY DUTSIN-MA	103,219,161.00
69	FGC KEFFI	41,756,352.29
70	FGC OKPOSI	2,065,498.00
71	FGGC KEANA	46,619,026.16
72	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	82,655,991.63
73	COMMUNITY HEALTH TUTOR PROGRAMME UCH	2,996,245.00
74	UNIVERSITY COLLEGE HOSPITAL IBADAN	549,881,407.63
75	LAGOS UNIVERSITY TEACHING HOSPITAL	890,680,292.80
76	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	1,130,016,847.11
77	UNIVERSITY OF BENIN TEACHING HOSPITAL	375,190,062.75
78	JOS UNIVERSITY TEACHING HOSPITAL	306,296,498.62
79	UNIVERSITY OF CALABAR TEACHING HOSPITAL	815,171,423.00
80	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	459,035,271.03
81	FEDERAL SPECIALIST HOSPITAL, IRRUA	469,198,260.34
82	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	71,388,230.90
83	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	175,749,639.24
84	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,615,000.00
85	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	847,821,093.34
86	FEDERAL MEDICAL CENTRE, MAKURDI	346,479,274.84
87	FEDERAL MEDICAL CENTRE, ASABA	582,488,560.86
88	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,000,000.00
89	FEDERAL MEDICAL CENTRE, KEBBI STATE	21,537,180.00
90	FEDERAL MEDICAL CENTRE, TARABA STATE	538,075.00
91	FEDERAL MEDICAL CENTRE, EBUTE METTA	53,830,220.09
92	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	2,996,245.00
93	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	114,582,250.45
94	CHAD BASIN NATIONAL PARK	803,750.00
95	GASHAKA GUMTI NATIONAL PARK	7,171,287.00
96	TRANSACTIONS IN 2017	67,795,397,496.64
	TOTAL	**267,764,655,035.35**

NOTE 35
PROVISIONS FOR SHORT TERM LOANS

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
1	ACCUMULATED PROVISION FOR BAD DEBTS - BILATERAL LOANS	145,481,361.45
2	ACCUMULATED PROVISION FOR BAD DEBTS - LOAN TO MINISTRIES / DEPARTMENTS / AGENCIES	(2,419,354.84)
	TOTAL	**143,062,006.61**
	TOTAL (APPROX. TO ₦ BILLION)	**0.14**

The FGN and its PSE are expected to provide an amount for short term obligations. These includes bad debts arising from bilateral loans and loans to others.

NOTE 36
CURRENT PORTION OF BORROWING

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
1	BI-LATERAL LOANS	8,000,200,470.88
2	MULTI-LATERAL LOANS	367,805,221.68
	TOTAL	**8,368,005,692.56**
	TOTAL (APPROX. TO ₦ BILLION)	**8.37**

This represents current portion of borrowing in respect of the federal ministry of industry, trade and investment

S/N	NAME	AMOUNT
		₦
1	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,518,918,218.06
2	TRANSACTIONS IN 2017	5,849,087,474.50
	TOTAL	**8,368,005,692.56**
	TOTAL (APPROX. TO ₦ BILLION)	**8.37**

NOTE 37
PUBLIC FUNDS

S/N	Details	TRUST FUNDS OPENING BALANCE 01/01/2017	OTHER PUBLIC FUNDS INFLOW	OUTFLOW	ADDITIONAL FUND	CLOSING BALANCE 31/12/2017
	Summary Payments from Cash Flow Statements	₦		₦	₦	
1	STABILIZATION FUND	24,326,088,391.26	21,003,207,061.42	36,818,365,464.37		8,510,929,988.31
2	ECOLOGICAL FUND	49,804,159,732.69	41,204,018,147.99	64,659,441,532.73		26,348,736,347.95
3	DEVELOPMENT OF NATURAL RESOURCES	54,112,485,175.52	70,436,384,073.65	18,002,929,699.04		106,545,939,550.13
4	TERTIARY EDUCATION TRUST FUND	51,816,427,908.85	175,227,764,372.36	105,316,129,737.55		121,728,062,543.66
5	PETROLUEM TECHNOLOGY DEVELOPMENT FUND	-			-	-
6	POLICE REWARD FUND	-			-	-
7	PRISON REWARD FUND	-			-	-
8	ARMED FORCES REWARD FUND	-			-	-
9	NIGERIAN EX-SERVICEMEN REWARD FUND	-			-	-
10	COCOA LEVY FUND	4,196,237.44				4,196,237.44
11	FERTILIZER REVOLVING FUND	-			-	-
12	SINKING FUND	-			-	-
13	STEEL POOL LEVY ACCOUNT	1,885,564,673.15	369,627,436.91	19,438,545.94		2,235,753,564.12
14	NATIONAL ECONOMIC RECONSTRUCTION FUND	-				-
15	NATIONAL HOUSING FUND	-				-
16	SOCIAL INSURANCE TRUST FUND	-				-
17	SUGAR DEVELOPMENT FUND	1,357,164,508.46	10,390,003,771.77	6,410,690,762.03		5,336,477,518.20
18	NATIONAL AUTOMOTIVE COUNCIL FUND	11,392,639,680.23	2,674,374,983.03	5,249,329,142.48	85,015.46	8,817,770,536.24
19	RICE LEVY	9,100,516,101.41	191,120,881.53	6,172,467,738.77		3,119,169,244.17
20	PORT LEVY	12,072,997,870.52	36,898,542,650.95	35,569,803,079.19		13,401,737,442.28
21	ECOWAS LEVY	-				-
22	CISS LEVY	36,340,875,425.95	57,576,138,257.34	49,262,322,829.63		44,654,690,853.66
23	NESS LEVY	3,349,301,244.98	3,837,423,412.41	3,861,720,960.80		3,325,003,696.59
24	SERVICE CHARGE POOL ACCOUNT	145,742,631.36				145,742,631.36
25	CIGARETTE LEVY	2,233,838,773.59	1,967,706,654.85	77,684,599.58		4,123,860,828.86
26	CUSTOM TEXTILE LEVY	309,353,137.29	8,343,163.31	115,448.90		317,580,851.70
27	IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY	171,519,906.33				171,519,906.33
28	CEMENT LEVY	717,534,404.24	1,389,549.01	15,480,320.94		703,443,632.31
29	HUSK BROWN RICE LEVY	1,195,277,249.10	32,388.28	6,412.47	355,892.65	1,195,659,117.56
30	LEVY ON SANITORY POOL ACCOUNT	2,880,988,795.48	523,069,490.06	55,243,164.23		3,348,815,121.31
31	LEVY ON WINES SPIRIT	1,224,989,463.45		12,453.60		1,224,977,009.85
32	PENSION BOND REDEMPTION FUND	589,429,549,635.02				589,429,549,635.02
33	CONSOLIDATED POOL ACCOUNT	4,441,284,572.96	107,754,402,390.35	81,973,753,928.04		30,221,933,035.27
34	MOFI OPTIONAL ACCOUNT	1,501,551,336.70	1,315,755,889.37			2,817,307,226.07
35	WHEAT FLOUR LEVY	230,147,076.79	11,606,919.87	232,262,102.08		9,491,894.58
36	WHEAT GRAIN LEVY	17,084,703,515.25	60,834,686,775.54	40,014,072,141.43	3,134,308,121.42	41,039,626,270.78
37	POLICE EQUIPMENT FUND	55,752,940.56				55,752,940.56
38	CHEQUE OPERATIONAL ACCOUNT	988,750.00				988,750.00
39	MONITISATION(Motor Vehicle)	4,327,297.08				4,327,297.08
40	NITDA POOL ACCOUNT	2,692,237,014.55	10,133,956,550.38	8,150,000,000.00		4,676,193,564.93
41	CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	1,378,930.01				1,378,930.01
42	SOLID MINERALS REVENUE POOL A/C	5,052,476,998.63	3,783,915,179.64	298,063,718.00		8,538,328,460.27
43	FGN SIGNATURE BONUSES ACCOUNT	55,640,988,176.15				55,640,988,176.15
44	35% NAC LEVY POOL ACCOUNT	1,114,967,462.99	1,233,620,091.96			2,348,587,554.95
45	40% POLISHED RICE LEVY POOL A/C	46,675.99				46,675.99
46	IPPIS OPERATION ACCOUNT	2,978,801,068.64		-2,978,801,068.64		-
	TOTAL	**944,670,862,762.62**	**607,377,090,091.98**	**-465,138,134,850.44**	**3,134,749,029.53**	**1,090,044,567,033.69**
	TOTAL (APPROX. TO ₦ BILLION)	**944.67**	**607.38**	**- 465.14**	**3.13**	**1,090.04**

As part of efforts to streamline operations between the Federation and Federal Government, Public funds that are due to the Federation account will eventually be excludeded from the account of the Federal Government. hence in 2017, there were no figure in the movement of Public fund.Apart from the Consolidated Revenue Fund (CRF) of the Federal Government created by Section 80 of the Constitution of the Federal Republic of Nigeria 1999 as amended, there are other Public Funds created by Act of Parliament. The Public Funds have receipts and payments and the balances on the funds are reported in the Statement of Financial Position. They are classified under the Non-Current Liabilities and include: Trust Funds, Revolving Funds and other Funds created by Government.

NOTE 38
LONG TERM PROVISIONS

S/N	DETAILS	AMOUNT
	Summary Payments from Cash Flow Statements	**₦**
1	LONG-TERM EMPLOYEE BENEFITS	-
2	OTHER LONG TERM PAYABLES	179,891,888,121.83
	TOTAL	**179,891,888,121.83**
	TOTAL (APPROX. TO ₦ BILLION)	**179.89**

The FGN and its PSE are expected to provide yearly amount for future obligations. This is to have enough resources to meet these obligations and include long-term employee benefits and other long-term payables.

LONG-TERM PROVISIONS

S/N	DETAILS BY PSE	AMOUNT
		₦
1	NIGERIAN TELEVISION AUTHORITY	2,770,437,158.41
2	NEWS AGENCY OF NIGERIA	35,863,285.87
3	ENERGY COMMISSION OF NIGERIA	3,345,282,883.46
4	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	70,676,676.25
5	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	100,834,017,735.53
6	UNIVERSITY OF ILORIN	589,541,168.00
7	UNIVERSITY COLLEGE HOSPITAL IBADAN	134,377,804.31
8	TRANSACTIONS IN 2017	72,111,691,410.00
	TOTAL	**179,891,888,121.83**
	TOTAL (APPROX. TO ₦ BILLION)	**179.89**

NOTE 39

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2017 LONG TERM BORROWINGS -.

SN	NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2017	ADJUSTMENT	OPENING BALANCE AS AT 01/01/2017	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)	ADJUSTMENT/ OTHER COST	CLOSING BALANCE AS AT 31/12/2017	EXCHANGE RATE AT AT 31/12/2017	CLOSING BALANCE AS AT 31/12/2017
1	**A: MULTILATERAL-WORLD BANK GROUP:**				**CURRENCY ($)**	**CURRENCY ($)**	**CURRENCY ($)**		**CURRENCY ($)**		**=N=**
	International Development Association(IDA)	3,295,209,622.18	235,860,000.00	3,531,069,622.18	483,640,000.00		78,760,000.00	367,870,377.82	4,303,820,000.00	306.00	1,316,968,920,000.00
	International Fund for Agriculture Development(IFAD)	107,420,000.00	44,280,000.00	63,140,000.00	23,660,000.00		1,800,000.00	7,870,000.00	77,130,000.00	306.00	23,601,780,000.00
	IBRD	3,880,000.00	-	3,880,000.00	120,300,000.00		870,000.00	870,000.00	124,180,000.00	306.00	37,999,080,000.00
2	**B: AFRICA DEVELOPMENT BANK GROUP:**			-		-			-		
	African Dev. Bank (ADB)	403,340,000.00	15,450,000.00	387,890,000.00	783,260,000.00		3,810,000.00	9,780,000.00	1,177,120,000.00	306.00	360,198,720,000.00
	African Development Foundation(ADF)	715,280,000.00	145,690,000.00	569,590,000.00	51,420,000.00		260,000.00	15,780,000.00	604,970,000.00	306.00	185,120,820,000.00
3	**C: OTHER MULTILATERALS**			-					-		
	ABEDA	5,720,000.00	2,260,000.00	3,460,000.00		-	30,000.00	400,000.00	3,830,000.00	306.00	1,171,980,000.00
	European Investment Bank(EDF/EIB)	65,730,000.00	25,980,000.00	39,750,000.00			3,270,000.00	5,490,000.00	41,970,000.00	306.00	12,842,820,000.00
	Islamic Development Bank(IDB)	17,270,000.00	2,190,000.00	15,080,000.00			1,150,000.00	1,840,000.00	15,770,000.00	306.00	4,825,620,000.00
4	**D: BILATERAL**			-					-		
	Exim Bank of China (NIGCOMSAT)	1,638,060,000.00	-	1,638,060,000.00	308,950,000.00	-	65,010,000.00	48,980,000.00	1,930,980,000.00	306.00	590,879,880,000.00
	French Development Agency (AFD)	5,000,000.00	10,000.00	4,990,000.00	56,670,000.00		3,090,000.00	8,070,000.00	50,500,000.00	306.00	15,453,000,000.00
	JICA	70,660,000.00	-	70,660,000.00				2,790,000.00	73,450,000.00	306.00	22,475,700,000.00
	KFW	11,090,000.00	-	11,090,000.00	80,000,000.00		1,170,000.00	2,670,000.00	92,590,000.00	306.00	28,332,540,000.00
5	**E: COMMERCIAL/OTHERS:**			-					-		
	ZTE	-		-					-		
	CMEC	-		-					-	-	-
	EUROBOND	1,500,000,000.00		1,500,000,000.00	4,500,000,000.00		150,000,000.00	150,000,000.00	6,000,000,000.00	306.00	1,836,000,000,000.00
	DIASPORA BOND	-	-		300,000,000.00		8,440,000.00	8,440,000.00	300,000,000.00	306.00	91,800,000,000.00
	Others	-									
	AGENCY FEES	-					20,000.00				-
	OIL WARRANT						41,720,000.00				
	TOTAL	**7,838,659,622.18**		**7,838,659,622.18**	**6,707,900,000.00**		**359,400,000.00**	**567,410,377.82**	**14,796,310,000.00**		**4,527,670,860,000.00**
	TOTAL DEBTS IN NAIRA	**2,390,791,184,764.90**	**-**		**2,052,617,400,000.00**		**-109,976,400,000.00**	**(173,627,575,612.92)**		**-**	
		EXCHANGE LOSS			**2,398,629,844,387.08**				**2,398,629,844,387.08**		
	CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2017 '=N= 306 to $								**2,390,791,184,764.90**		
								EXCHANGE LOSS	**7,838,659,622.18**		

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.

NOTE 39

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) TREASURY BONDS AS AT 31ST DECEMBER, 2017 - Contd.

S/NO	DESCRIPTION	BALANCES AS AT 01/01/2017	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW	LESS: REPAYMENT	BALANCE AS AT 31/12/2017
	FGN AND TREASURY BONDS:	N	N	N	N	N	N
01	9.85% FGN JUL 2017	20,000,000,000.00		-	-	-	**20,000,000,000.00**
02	9.35% FGN AUG 2017	100,000,000,000.00		-	-	-	**100,000,000,000.00**
03	10.7% FGN MAY 2018	300,000,000,000.00		-	-	-	**300,000,000,000.00**
04	15% FGN NOV 2028	75,000,000,000.00		-	-	-	**75,000,000,000.00**
05	12.49% FGN MAY 2029	150,000,000,000.00		-	-	-	**150,000,000,000.00**
06	7% FGN OCT 2019	233,896,698,000.00		-	-	-	**233,896,698,000.00**
07	8.5% FGN APR. 2015	200,000,000,000.00					**200,000,000,000.00**
08	4.00% FGN APR 2015	-					-
09	10.00% FGN JUL 2030	591,568,208,000.00		-	-	-	**591,568,208,000.00**
10	6.39% FGN JAN 2022	605,310,000,000.00		-	-	-	**605,310,000,000.00**
11	15.1% FGN APR. 2017	480,133,082,000.00		-	-	-	**480,133,082,000.00**
12	16.00% FGN JUN 2019	351,300,000,000.00		-	-	-	**351,300,000,000.00**
13	13.05% FGN AUG 2016	581,386,704,000.00		-	-	-	**581,386,704,000.00**
14	14.20% FGN MAR 2024	719,994,128,000.00					**719,994,128,000.00**
15	UNSPECIFY	-		-	-	-	-
16	15.54% FGN FEB 2020	451,930,000,000.00		-	-	-	**451,930,000,000.00**
17	12.1493% FGN JUL	395,500,000,000.00		-	-	-	**395,500,000,000.00**
18	12.00% FGN MAR 2025	263,600,000,000.00		-	-	-	**263,600,000,000.00**
19	9.00% FGN MAY 2025	190,000,000,000.00		-	-	-	**190,000,000,000.00**
20	9.00% FGN AUG 2030	98,522,000,000.00					**98,522,000,000.00**
21		1,756,796,644,592.00					**1,756,796,644,592.00**
22	NEW BONDS ISSUED WITHIN THE YEAR		1,150,874,189,000.00	-	-	-	**1,150,874,189,000.00**
23		7,564,937,464,592.00	**1,150,874,189,000.00**	-	-	-	**8,715,811,653,592.00**
					GRAND TOTAL		**13,243,482,513,592.00**
					TOTAL (APPROX. TO ₦ BILLION)		**13,243.48**

The FGN do borrow to finance capital projects. The borrowings usually have long term repayment terms and classified in the Statement of Financial Position, they are amount owed for a period exceeding 12 months from the date of the Statement of Financial Position. This comprises of foreign and domestic loans. Examples are Bi-Lateral loans, Multi-lateral loans, Treasury Bond etc.

S/NO	Name	BALANCE B/D ₦	RECEIVED DURING THE YEAR ₦	REPAID WITHIN THE YEAR	BAL C/F
	DOMESTIC BORROWINGS				
01	BILATERAL LOANS				
02	BILATERAL LOANS	-	165,961,185,748.47	-	165,961,185,748.47
03	SUB TOTAL (BILATERAL LOANS)	-	165,961,185,748.47	-	165,961,185,748.47
04	MULTILATERAL LOANS				
05	MULTILATERAL LOANS	-	447,878,493,155.70	-	447,878,493,155.70
06	SUB TOTAL (MULTILATERAL LOANS)	-	447,878,493,155.70	-	447,878,493,155.70
	TOTAL LONG TERM BORROWINGS	**-**	**613,839,678,904.17**	**-**	**613,839,678,904.17**

NOTE 40
CAPITAL GRANT

S/NO	DETAILS	AMOUNT ₦
	ADMINISTRATIVE SECTOR	
1	STATE HOUSE - HQTRS	3,112,569,365.15
2	STATE HOUSE OPERATIONS - PRESIDENT	-
3	STATE HOUSE OPERATIONS - VICE PRESIDENT	-
4	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	2,000,000.00
5	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	3,000,000.00
6	STATE HOUSE MEDICAL CENTRE	700,635,701.14
7	STATE HOUSE LAGOS LIAISON OFFICE	47,526,079.00
8	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	-
9	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	13,801,901,352.80
10	NIPSS, KURU	326,420,635.82
11	BUREAU OF PUBLIC ENTERPRISES (BPE)	152,740,626.00
12	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	81,001,949.38
13	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	27,920,293,989.84
14	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-
15	BUREAU OF PUBLIC PROCUREMENT (BPP)	240,501,400.47
16	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	76,245,795.00
17	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	5,150,601,433.95
18	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	11,594,571.64
19	NASS MANAGEMENT	1,209,548,105.48
20	SENATE	13,720,607,221.40
21	HOUSE OF REPRESENTATIVES	11,049,241,560.64
22	NATIONAL ASSEMBLY COMMISSION	133,882,217.50
23	LEGISLATIVE AIDES	299,889,000.00
24	SENATE COMMITTEE ON PUBLIC ACCOUNTS	-
25	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-
26	GENERAL SERVICE	14,380,405,721.32
27	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	29,187,562,553.85
28	FEDERAL DEFENCE MINISTRY- MAIN MOD	94,497,045,341.72
29	DEFENCE HEADQURTERS	1,808,368,927.86
30	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	-
31	NIGERIAN ARMY	96,431,476,189.24
32	NIGERIA ARMY UNIVERSITY, BIU	-
33	NIGERIAN NAVY	14,401,661,058.81
34	NIGERIAN AIRFORCE	20,724,322,914.11
35	NIGERIANACADEMY DEFENCE(NDA)	2,520,129,225.94
36	NIGERIANCOLLEGE DEFENCE	9,491,761,646.89
37	COMMANDCOLLEGE, JAJIAND STAFF	1,899,406,520.38
38	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	1,245,653,288.50
39	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,967,877,619.24
40	DEFENCE SCHOOL INTELLIGENCE	1,137,799,568.77
41	DEFENCE AGENCY INTELLIGENCE	8,333,644,094.53
42	DEFENCE MISSIONS	2,423,374,973.55
43	MILITARY PENSION BOARD	1,925,183,612.56
44	DEFENCE SPACE AGENCY	-
45	DEFENCE SPACE ADMINISTRATION	667,415,922.10
46	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	802,589,679.78
47	TECHNICAL AIDS CORPS	86,727,339.44
48	FOREIGN SERVICE ACADEMY (FSA)	9,278,325.00
49	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	6,982,757.50
50	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	19,848,189.78
51	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	28,802,867.43
52	FOREIGN MISSION: ABIDJAN	3,559,915.61

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
		₦
53	FOREIGN MISSION: ACCRA	591,397.85
54	FOREIGN MISSION: ADDIS ABABA	352,500,000.00
55	FOREIGN MISSION: ALGIERS	52,500,000.00
56	FOREIGN MISSION: ANKARA	-
57	FOREIGN MISSION: ATHENS	-
58	FOREIGN MISSION: ATLANTA	-
59	FOREIGN MISSION: BAMAKO	2,347,603.92
60	FOREIGN MISSION: BANGKOK	234,919,796.00
61	FOREIGN MISSION: BANGUI	-
62	FOREIGN MISSION: BANJUL	48,576,779.02
63	FOREIGN MISSION: BATA	-
64	FOREIGN MISSION: BEIJING	-
65	FOREIGN MISSION: BEIRUT	-
66	FOREIGN MISSION: BERLIN	-
67	FOREIGN MISSION: BERNE	-
68	FOREIGN MISSION: BISSAU	-
69	FOREIGN MISSION: BRASILIA	37,500,000.00
70	FOREIGN MISSION: BRAZAVILLE	-
71	FOREIGN MISSION: BRUSSELS	-
72	FOREIGN MISSION: BUCHAREST	-
73	FOREIGN MISSION: BUDAPEST	-
74	FOREIGN MISSION: BUEA	-
75	FOREIGN MISSION: BUENOS AIRES	-
76	FOREIGN MISSION: BUJUMBURA	-
77	FOREIGN MISSION: CAIRO	-
78	FOREIGN MISSION: CANBERRA	-
79	FOREIGN MISSION: CARACAS	-
80	FOREIGN MISSION: CONAKRY	-
81	FOREIGN MISSION: COTONOU	240,000,000.00
82	FOREIGN MISSION: DAKAR	-
83	FOREIGN MISSION: DAMASCUS	-
84	FOREIGN MISSION: DAR-ES-SALAAM	-
85	FOREIGN MISSION: DOUALA	-
86	FOREIGN MISSION: DUBAI TRADE MISSIONS	-
87	FOREIGN MISSION: DUBLIN	-
88	FOREIGN MISSION: FREETOWN	-
89	FOREIGN MISSION: GABORONE	-
90	FOREIGN MISSION: GENEVA	-
91	FOREIGN MISSION: HANOI	-
92	FOREIGN MISSION: HARARE	-
93	FOREIGN MISSION: HAVANA	-
94	FOREIGN MISSION: HONGKONG	-
95	FOREIGN MISSION: ISLAMABAD	-
96	FOREIGN MISSION: JAKARTA	-
97	FOREIGN MISSION: JEDDAH	-
98	FOREIGN MISSION: JOHANNESBURG	75,845,562.09
99	FOREIGN MISSION: KAMPALA	-
100	FOREIGN MISSION: KHARTOUM	-
101	FOREIGN MISSION: KIEV	-
102	FOREIGN MISSION: KIGALI RWANDA	-
103	FOREIGN MISSION: KINGSTON	-
104	FOREIGN MISSION: KINSHASA	54,159,354.83
105	FOREIGN MISSION: KUALA LUMPUR	-

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
		₦
106	FOREIGN MISSION: KUWAIT	-
107	FOREIGN MISSION: LIBREVILLE	-
108	FOREIGN MISSION: LISBON	-
109	FOREIGN MISSION: LOME	-
110	FOREIGN MISSION: LONDON	21,363,979.41
111	FOREIGN MISSION: LUANDA	-
112	FOREIGN MISSION: LUSAKA	-
113	FOREIGN MISSION: MADRID	-
114	FOREIGN MISSION: MALABO	-
115	FOREIGN MISSION: MANILLA	-
116	FOREIGN MISSION: MAPUTO	-
117	FOREIGN MISSION: MEXICO CITY	-
118	FOREIGN MISSION: MNROVIA	-
119	FOREIGN MISSION: MOSCOW	-
120	FOREIGN MISSION: NAIROBI	-
121	FOREIGN MISSION: N'DJAMENA	-
122	FOREIGN MISSION: NEPAD MISSION - PRETORIA	-
123	FOREIGN MISSION: NEW DELHI	-
124	FOREIGN MISSION: NEW YORK (CG)	-
125	FOREIGN MISSION: NEW YORK (PM)	277,150,468.63
126	FOREIGN MISSION: NIAMEY	-
127	FOREIGN MISSION: NNJC - NIAMEY	-
128	FOREIGN MISSION: OTTAWA	-
129	FOREIGN MISSION: OUAGADOUGOU	-
130	FOREIGN MISSION: PARIS	14,810,123.35
131	FOREIGN MISSION: PORT OF SPAIN	-
132	FOREIGN MISSION: PRETORIA	-
133	FOREIGN MISSION: PYONG YANG	-
134	FOREIGN MISSION: RABAT	-
135	FOREIGN MISSION: RIYADH	-
136	FOREIGN MISSION: ROME	-
137	FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	-
138	FOREIGN MISSION: SAO TOME	-
139	FOREIGN MISSION: SEOUL	-
140	FOREIGN MISSION: SHANGHAI	-
141	FOREIGN MISSION: SINGAPORE	-
142	FOREIGN MISSION: STOCKHOLM	-
143	FOREIGN MISSION: TEHRAN	-
144	FOREIGN MISSION: TEL AVIV	-
145	FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	-
146	FOREIGN MISSION: THE HAGUE	-
147	FOREIGN MISSION: TOKYO	-
148	FOREIGN MISSION: TRIPOLI	-
149	FOREIGN MISSION: TUNIS	-
150	FOREIGN MISSION: VIENNA	-
151	FOREIGN MISSION: WARSAW	-
152	FOREIGN MISSION: WASHINGTON	-
153	FOREIGN MISSION: WINDHOEK	-
154	FOREIGN MISSION: YAOUNDE	-
155	PERMANENT MISSION, ASACOF , CARACAS	-
156	FOREIGN MISSION, JUBA, SOUTH SUDAN	-
157	FOREIGN MISSIONS, ABU DHAB	9,322,043.01
158	FOREIGN MISSION LILONGWE, MALAWI	-

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
159	FOREIGN MISSION BELGRADE, SERBIA	70,215,472.55
160	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-
161	FOREIGN MISSION VATICAN	-
162	CONSOLATE GENERAL, SAU PAULO, BRAZIL	-
163	CONSOLATE GENERAL FRANKFURT, GERMANY	-
164	FOREIGN MISSION COLOMBO, SRI-LANKA	-
165	FOREIGN MISSION DOHA, QATAR	-
166	PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	-
167	PERMANENT REPRESENTATION, ECOWAS, ABUJA	12,749,000.80
168	FOREIGN MISSION AMMAN, JORDAN	-
169	FOREIGN MISSION GUANGZHOU, CHINA	-
170	CONSULAR MISSION MAROUA, CAMEROON	-
171	FEDERAL MINISTRY OF INFORMATION - HQTRS	1,380,381,114.29
172	NIGERIAN TELEVISION AUTHORITY	24,283,859,851.61
173	FEDERAL RADIO CORPORATION OF NIGERIA	229,054,953.49
174	NEWS AGENCY OF NIGERIA	3,627,668,805.20
175	VOICE OF NIGERIA	1,023,864,042.87
176	NIGERIAN FILM CORPORATION	597,632,333.69
177	NATIONAL BROADCASTING COMMISION	281,057,592.74
178	NIGERIA PRESS COUNCIL	97,713,920.50
179	NATIONAL FILM AND VEDIO CENSOR BOARD	28,752,600.00
180	ADVERTISING PRACTIONERS OF NIGERIA	11,587,775.00
181	NIGERIAN TOURISM DEVELOPMENT CORPORATION	350,302,079.50
182	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	319,504,269.41
183	NATIONAL COUNCIL OF ARTS AND CULTURE	277,671,040.63
184	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	161,790,795.21
185	NATIONAL TROUPE OF NIGERIA	16,840,200.00
186	NATIONAL THEATRE	52,430,375.00
187	NATIONAL GALLERY OF ART	329,635,641.55
188	NATIONAL WAR MUSEUM - UMUAHIA	7,675,272.00
189	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	71,435,305.50
190	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	9,185,000.00
191	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	6,983,600.00
192	NATIONAL ORIENTATION AGENCY	1,464,550,652.15
193	FEDERAL MINISTRY OF INTERIOR - HQTRS	1,086,090,022.89
194	NIGERIAN PRISON SERVICE	8,046,813,742.76
195	NIGERIA IMMIGRATION SERVICE	9,557,640,621.98
196	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	5,588,877,473.07
197	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	-
198	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-
199	FEDERAL FIRE SERVICE	6,997,844,447.65
200	POLICE PENSION BOARD	-
201	NIGERIA POLICE ACADEMY WUDIL, KANO	1,396,669,200.90
202	POLICE FORMATION & COMMAND HQTRS	12,896,734,202.19
203	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	673,334,968.82
204	FEDERAL GOVT STAFF HOUSING LOANS BOARD	70,257,685.00
205	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	27,537,375.00
206	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	-
207	FEDERAL TRAINING CENTRE,ENUGU	2,707,857.10
208	FEDERAL TRAINING CENTRE,ILORIN	4,513,097.00
209	FEDERAL TRAINING CENTRE,KADUNA	4,513,094.00
210	FEDERAL TRAINING CENTRE,LAGOS	-
211	FEDERAL TRAINING CENTRE,MAIDUGURI	4,513,095.00
212	FEDERAL TRAINING CENTRE,CALABAR	10,982,431.00
213	PUBLIC SERVICE INSTITUTE OF NIGERIA.	187,801,674.13

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
214	BUREAU OF PUBLIC SERVICE REFORMS	-
215	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	173,881,815.00
216	AUDITOR GENERAL FOR THE FEDERATION	200,619,369.55
217	PUBLIC COMPLAINTS COMMISSION	69,263,577.00
218	FEDERAL CIVIL SERVICE COMMISSION	69,850.00
219	INDEPENDENT NATIONAL ELECTORAL COMMISSION	3,805,589,560.05
220	FEDERAL CHARACTER COMMISSION	3,557,186,456.42
221	FEDERAL MINISTRY OF POLICE AFFAIRS	-
222	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	644,249,706.83
223	NIGERIA COMMUNICATION SATELLITE	350,258,587.08
224	NIPOST	-
225	NATIONAL SECURITY ADVISER	24,387,499,061.00
226	DIRECTORATE OF STATE SECURITY SERVICE	7,935,524,181.50
227	NATIONAL INTELLIGENT AGENCY	2,815,782,659.00
228	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	368,695,000.00
229	CODE OF CONDUCT TRIBUNAL	986,322,582.90
230	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	25,202,500.15
231	POLICE SERVICE COMMISSION HQTRS	44,945,644.66
232	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	12,339,273,611.97
233	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-
234	NATIONAL COMMISSION FOR REFUGEES	2,577,939,636.74
235	LAGOS LIAISON OFFICE	25,343,650.40
236	NATIONAL IDENTITY MANAGEMENT COMMISSION	537,748,012.08
237	NATIONAL MERIT AWARD	92,965,405.00
238	FEDERAL ROAD SAFETY COMMISSION	2,239,537,180.57
239	PRESIDENTIAL ADVISORY COMMITTEE	-
240	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	192,508,293.20
241	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	2,591,019.14
242	NATIONAL PENSION COMMISSION	15,400,000.00
243	NATIONAL HAJJ COMMISSION OF NIGERIA	-
244	NIGERIA CHRISTIAN PILGRIM COMMISSION	55,452,423.00
245	NATIONAL LOTTERY TRUST FUND	528,259,030.76
246	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	250,900,201.30
247	SERVICOM	-
248	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	21,475,280.01
249	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	146,079,239.86
250	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	3,008,635,973.44
251	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-
252	TERTIARY EDUCATION TRUST FUND	2,822,350,375.21
	ECONOMIC SECTOR	-
253	FEDERAL MINISTRY OF AGRICULTURE	36,146,572,166.03
254	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	55,562,568.17
255	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,323,752,754.99
256	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	944,844,573.63
257	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	72,791,503.25
258	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	41,388,174.01
259	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	102,807,808.68
260	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	900,000.00
261	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	34,358,538.41
262	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	160,673,943.57
263	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	74,424,867.42
264	COCOA RESEARCH INSTITUTE- IBADAN	70,621,253.53

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
265	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	180,694,248.17
266	RUBBER RESEARCH INSTITUTE- BENIN	32,701,761.83
267	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	98,903,002.50
268	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	69,709,928.00
269	VETERINARY COUNCIL OF NIGERIA	32,789,569.23
270	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	507,543,339.56
271	FEDERAL COLLEGE OF AGRICULTURE - AKURE	74,045,988.11
272	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	36,431,654.56
273	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	491,402,476.54
274	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	14,836,186.04
275	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	1,022,117,577.57
276	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	684,326,999.74
277	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	334,431,974.16
278	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,366,734,758.02
279	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	103,227,789.27
280	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	191,016,565.83
281	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	214,471,252.50
282	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	38,973,396.59
283	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	184,597,088.41
284	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	615,701,801.44
285	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	145,754,848.14
286	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	24,255,190.01
287	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	
288	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	2,191,794,151.85
289	NATIONAL AGRICULTURE SEEDS COUNCIL	18,452,500.00
290	NIGERIA AGRICULTURAL QUARANTINE SERVICE	98,932,483.21
291	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	52,439,174.42
292	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-
293	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	14,473,000.00
294	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	109,185,452.82
295	FEDERAL MINISTRY OF FINANCE - HQTRS	145,426,364.50
296	DEBT MANAGEMENT OFFICE	81,286,720.45
297	INVESTMENT AND SECURITIES TRIBUNAL	598,299,543.56
298	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	105,911,695.18
299	CONSOLIDATED REVENUE FUND	-
300	FPO ABAKALIKI	-
301	FPO ABEOKUTA	-
302	FPO ADO-EKITI	-
303	FPO AKURE	-
304	FPO ASABA	-
305	FPO AWKA	-
306	FPO BAUCHI	-
307	FPO BENIN	-
308	FPO BIRNI-KEBI	-
309	FPO CALABAR	-
310	FPO DAMATURU	-
311	FPO DUTSE	-
312	FPO ENUGU	-
313	FPO GOMBE	-
314	FPO GUSUA	-

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
315	FPO IBADAN	-
316	FPO ILORIN	-
317	FPO JALINGO	-
318	FPO JOS	-
319	FPO KADUNA	-
320	FPO KANO	-
321	FPO KATSINA	-
322	FPO LAFIA	-
323	FPO LAGOS I	-
324	FPO LAGOS II	-
325	FPO LOKOJA	-
326	FPO MAIDUGURI	-
327	FPO MAKURDI	-
328	FPO MINNA	-
329	FPO OSOGBO	-
330	FPO OWERRI	-
331	FPO PORT-HARCOURT	-
332	FPO SOKOTO	-
333	FPO UMUAHIA	-
334	FPO UYO	-
335	FPO YENOGOA	-
336	FPO YOLA	-
337	SUB-TREASURER OF THE FEDERATION	-
338	FEDERAL TREASURY ACADEMY OROZO	-
339	ZONAL OFFICE ENUGU	-
340	ZONAL OFFICE IBADAN	-
341	ZONAL OFFICE JOS	-
342	ZONAL OFFICE KADUNA	-
343	ZONAL OFFICE MAIDUGURI	-
344	ZONAL OFFICE PORTHARCOURT	-
345	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	-
346	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	942,595,714.61
347	STANDARD ORGANIZATION OF NIGERIA	-
348	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	-
349	NATIONAL AUTOMOTIVE COUNCIL	3,022,307,884.10
350	INDUSTRIAL TRAINING FUND	198,882,775.00
351	NIGERIAN EXPORT PROMOTION COUNCIL	174,390,350.04
352	FINANCIAL REPORTING COUNCIL OF NIGERIA	-
353	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	442,155,897.14
354	CONSUMER PROTECTION COUNCIL	413,251,613.09
355	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	4,887,750.00
356	FEDERAL PRODUCE INSPECTION	-
357	EXTERNAL TRADE SECTOR, GENEVA (WTO)	-
358	ONNE OIL AND GAS FREE ZONE AUTHORITY	72,663,374.80
359	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	974,355,174.98
360	NIGERIA COMMODITY EXCHANGE (NCX)	152,599,113.94
361	NIGERIA TRADE OFFICE, TAIWAN	-
362	NIGERIA TRADE OFFICE, CHINA	-
363	SMEDAN - H/QTRS	1,771,262,971.63
364	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	37,791,292.40

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
		₦
365	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	-
366	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,558,127,217.99
367	INDUSTRIAL ARBITRATION PANEL	129,649,943.40
368	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	96,110,739.83
369	NATIONAL PRODUCTIVITY CENTRE	45,980,041.70
370	NATIONAL DIRECTORATE OF EMPLOYMENT	365,049,222.46
371	GENEVA LABOUR DESK OFFICE	-
372	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	132,096,487.86
373	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	3,807,462,548.43
374	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	193,257,475.96
375	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	35,125,540.00
376	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,146,636,897.93
377	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	275,531,855.00
378	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	511,002.80
379	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	-
380	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	-
381	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	-
382	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	-
383	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	-
384	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	-
385	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	-
386	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	-
387	COOPERATIVE INFORMATION NETWORK	57,168,190.05
388	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	525,468,027.19
389	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	18,072,801.00
390	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	17,107,296.74
391	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	108,068,545.33
392	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	21,822,800.00
393	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	100,000,000.00
394	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	27,909,198.95
395	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	38,336,720.00
396	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	-
397	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	32,387,581.17
398	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	-
399	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	-
400	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	8,700,000.00
401	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	-
402	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	-
403	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-
404	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-
405	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	-
406	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	-
407	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	1,961,870.00
408	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	11,300,000.00
409	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	4,090.00
410	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	-
411	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	-
412	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	11,077,500.00
413	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	-
414	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	4,400,000.00
415	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	-
416	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	557,338,529.65

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
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417	TECHNOLOGY INCUBATION CENTRE, GOMBE	-
418	TECHNOLOGY INCUBATION CENTRE, KATSINA	-
419	TECHNOLOGY INCUBATION CENTRE, LAFIA	-
420	TECHNOLOGY INCUBATION CENTRE, LOKOJA	-
421	TECHNOLOGY INCUBATION CENTRE, MAKURDI	-
422	NORTH WEST ZONAL OFFICE, KANO	-
423	NORTH EAST ZONAL OFFICE, BAUCHI	-
424	NORTH CENTRAL ZONAL OFFICE, MINNA	565,913.00
425	SOUTH WEST ZONAL OFFICE, LAGOS	-
426	SOUTH SOUTH ZONAL OFFICE, BENIN	-
427	SOUTH EAST ZONAL OFFICE, NNEWI	-
428	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	25,616,400.02
429	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	13,589,700.00
430	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	25,393,884.25
431	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	66,955,647.51
432	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	15,311,813.25
433	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	10,845,720.49
434	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	9,619,252.50
435	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	23,935,133.50
436	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	14,000,539.97
437	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	10,614,285.71
438	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	12,077,402.73
439	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	6,934,628.00
440	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	9,198,027.00
441	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	12,331,798.00
442	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	17,524,460.00
443	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	16,435,325.00
444	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	11,261,477.00
445	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	35,020,885.00
446	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	9,014,833.50
447	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	17,783,590.25
448	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	11,439,771.25
449	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	45,065,671.76
450	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	220,518,741.93
451	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	19,373,065.75
452	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	2,014,725.00
453	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	115,125,731.82
454	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	57,479,687.00
455	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	335,601,263.17
456	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	197,821,335.86
457	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	62,101,000.67
458	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	16,279,500.01
459	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	2,536,364,028.91
460	PROJECT DEVELOPMENT INSTITUTE - ENUGU	174,701,393.50
461	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	22,697,082.68
462	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	372,299,585.44
463	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	645,504,140.98
464	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	794,525,294.85
465	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	-
466	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	-
467	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	-
468	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	-

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CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
469	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	-
470	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	-
471	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	-
472	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	-
473	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	621,011,785.38
474	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	279,187,569.27
475	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	194,687,605.07
476	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	677,054,060.05
477	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	127,834,249.49
478	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	37,581,594.18
479	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	260,705,787.16
480	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	39,514,964.99
481	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	-
482	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	-
483	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	-
484	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	294,557,066.08
485	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	171,859,510.68
486	NATIONAL CENTRE FOR REMOTE SENSING - JOS	332,636,749.52
487	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	229,199,990.02
488	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	25,483,732.60
489	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	35,148,528.62
490	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	27,389,867.19
491	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	854,824,696.75
492	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	281,176,603.76
493	SOKOTO ENERGY RESEARCH	109,573,031.56
494	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	200,549,128.00
495	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	71,269,700.16
496	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	91,215,020.14
497	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	77,436,345.16
498	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	28,468,144.77
499	ENERGY COMMISSION OF NIGERIA	7,253,805,984.95
500	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	161,355,040.71
501	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	24,027,539.50
502	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	26,890,130.43
503	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	59,778,665,531.16
504	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	7,188,016,228.02
505	NIGERIAN RAILWAY CORPORATION	616,150,638.82
506	NATIONAL INLAND WATERWAYS AUTHORITY	557,662,197.62
507	MARITIME ACADEMY, ORON	2,144,186,933.81
508	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	2,057,272,634.13
509	NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	
510	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	2,310,336,573.52
511	NIGERIAN METEOROLOGICAL AGENCY	387,598,191.73
512	GURARA WATER MANAGEMENT AUTHORITY	
513	ACCIDENT INVESTIGATION BUREAU	147,782,459.20
514	NIGERIA AIRSPACE MANAGEMENT AGENCY	2,280,581,241.74
515	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	370,296,833,834.32
516	NATIONAL RURAL ELECTRIFICATION AGENCY	5,953,277,810.59
517	NIGERIAN ELECTRICITY REGULATORY COMMISSION	881,068,761.43
518	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	561,579,094.55
519	NATIONAL POWER TRAINING INSTITUTE	675,464,016.03
520	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	1,441,463,588.63

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CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
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521	TRANSMISSION COMPANY OF NIGERIA	13,417,891,431.59
522	NIGERIAN BULK ELECTRICITY TRADING PLC	1,578,051,609.96
523	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,743,364,299.04
524	FEDERAL SCHOOL OF SURVEY, OYO	89,524,956.59
525	FEDERAL ROAD MAINTENANCE AGENCY	8,342,757,703.68
526	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	315,031,368.50
527	SURVEY COUNCIL OF NIGERIA	100,852,003.99
528	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	64,391,551.19
529	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	599,410,553.16
530	DEPARTMENT OF PETROLEUM RESOURCES	3,842,733,968.80
531	PETROLEUM TRAINING INSTITUTE	944,088,573.04
532	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	157,856,973.58
533	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	377,314,658.12
534	NIGERIA NUCLEAR REGULATORY AUTHORITY	757,259,686.22
535	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	2,117,402,424.57
536	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	33,593,375.00
537	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,108,366,255.08
538	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,168,620,745.83
539	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	284,587,781.14
540	METALLURGICAL TRAINING INSTITUTE, ONITSHA	413,404,635.02
541	NATIONAL IRON ORE MINING PROJECT - ITAKPE	43,069,092.80
542	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	72,503,418.91
543	NIGERIA MINING CADASTRE OFFICE & CENTRES	236,303,351.76
544	AJAOKUTA STEEL COMPANY LIMITED	309,306,700.58
545	SOLID MINERAL DEVELOPMENT FUND OFFICE	74,591,645.69
546	BUDGET AND NATIONAL PLANNING	71,784,846.46
547	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	10,407,515.00
548	CENTRE FOR MANAGEMENT DEVELOPMENT	141,806,132.65
549	NATIONAL BUREAU OF STATISTICS	1,596,293,475.16
550	BUDGET OFFICE OF THE FEDERATION	233,392,157.98
551	SERVICE WIDE VOTE	-
552	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	285,803,825.72
553	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	260,337,700.04
554	FISCAL RESPONSILIBITY COMMISSION	168,342,708.99
555	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	46,449,752,480.13
556	NIGERIA HYDROLOGICAL SERVICE AGENCY	502,275,025.90
557	ANAMBRA/ IMO RBDA	1,387,786,968.87
558	BENIN/ OWENA RBDA	529,763,039.77
559	CHAD BASIN RBDA	725,695,179.13
560	CROSS RIVER RBDA	32,941,640,564.81
561	HADEJIA-JAMAÄ»ARE RBDA	2,661,581,761.91
562	LOWER BENUE RBDA	1,188,180,486.81
563	LOWER NIGER RBDA	2,683,921,672.13
564	NIGER DELTA RBDA	1,207,260,243.08
565	OGUN/ OSUN RBDA	2,308,730,936.69
566	SOKOTO RIMA RBDA	2,406,984,336.64
567	UPPER BENUE RBDA	1,299,667,826.74
568	UPPER NIGER RBDA	2,398,222,440.30
569	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	1,666,283,459.60
570	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	228,117,616.10
571	GURARA WATER MANAGEMENT AUTHORITY	428,861,185.71
572	NIGERIA CUSTOMS SERVIVES	192,335,664.11

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CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
	LAW & JUSTICES SECTOR	-
573	NATIONAL JUDICIAL COUNCIL- ABUJA	7,836,176,632.19
574	SUPREME COURT OF NIGERIA	9,554,710,151.19
575	COURT OF APPEAL	2,778,213,674.13
576	FEDERAL HIGH COURT-LAGOS	6,085,129,369.84
577	HIGH COURT OF JUSTICE-FCT ABUJA	69,812,104,000.78
578	SHARIA COURT OF APPEAL-ABUJA	427,111,975.57
579	CUSTOMARY COURT OF APPEAL-ABUJA	20,432,689,627.02
580	NATIONAL INDUSTRIAL COURT	7,831,613,221.61
581	NATIONAL JUDICIAL INSTITUTE-ABUJA	45,174,050,880.12
582	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	290,514,992.26
583	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	655,922,571.45
584	FEDERAL MINISTRY OF JUSTICE - HQTRS	3,871,658,508.07
585	NIGERIAN LAW REFORM COMMISSION	151,289,231.35
586	LEGAL AID COUNCIL	35,321,235.83
587	COUNCIL OF LEGAL EDUCATION	30,273,774.83
588	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	31,025,264.00
589	NATIONAL HUMAN RIGHTS COMMISSION	1,469,005,948.56
590	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	60,434,762.98
591	NATIONAL DRUG LAW ENFORCEMENT AGENCY	46,530,736.00
592	NIGERIAN COPYRIGHT COMMISSION	973,200.00
593	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	344,668,781.12
594	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	538,357,236.73
595	CODE OF CONDUCT BUREAU	692,735,401.27
	REGIONAL SECTOR	-
596	FEDERAL CAPITAL TERRITORY ADMINISTRATION	17,409,511,642.78
597	FEDERAL MINISTRY OF NIGER DELTA HQTRS	21,206,461,630.79
598	NIGER DELTA DEVELOPMENT COMMISSION	41,049,999,999.30
	SOCIAL SECTOR	-
599	NATIONAL CENTER FOR WOMEN DEVELOPMENT	548,662,344.57
600	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,629,506,485.47
601	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,239,659,705.88
602	NIGERIA FOOTBALL FEDERATION	90,013,283.46
603	NIGERIA INSTITUTE FOR SPORTS (NIS)	333,265,236.00
604	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	2,281,197,874.70
605	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	3,454,278,906.15
606	FEDERAL MINISTRY OF EDUCATION - HQTRS	6,579,827,892.80
607	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	24,773,692,317.58
608	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	59,818,478.27
609	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28
610	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	130,797,048.37
611	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	31,332,244.36
612	NATIONAL LIBRARY OF NIGERIA	623,806,198.29
613	NATIONAL EXAMINATIONS COUNCIL	5,936,044,964.89
614	MASS LITERACY COUNCIL	1,095,624,581.97
615	NOMADIC EDUCATION COMMISSION	221,273,890.81
616	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	311,246,177.38
617	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	55,581,010.86
618	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,367,817,192.07
619	COMPUTER REGISTRATION COUNCIL OF NIGERIA	29,921,818.50
620	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	2,737,157,437.48

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CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
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621	NATIONAL TEACHERS INSTITUTE	643,787,441.99
622	FEDERAL POLYTECHNIC ADO-EKITI	1,874,838,581.89
623	FEDERAL POLYTECHNIC BAUCHI	193,634,534.92
624	FEDERAL POLYTECHNIC BIDA	6,880,487,893.65
625	FEDERAL POLYTECHNIC IDAH	2,824,515,942.17
626	FEDERAL POLYTECHNIC KAURA-NAMODA	465,349,323.40
627	FEDERAL POLYTECHNIC MUBI	27,257,213.87
628	FEDERAL POLYTECHNIC NASARAWA	190,511,888.51
629	FEDERAL POLYTECHNIC UWANA-AFIKPO	6,109,407,311.65
630	FEDERAL POLYTECHNIC KADUNA	234,587,502.38
631	FEDERAL POLYTECHNIC OFFA	3,926,118,827.21
632	FEDERAL POLYTECHNIC EDE	15,242,851.00
633	FEDERAL POLYTECHNIC AUCHI	33,222,480.02
634	FEDERAL POLYTECHNIC NEKEDE	422,515,959.28
635	FEDERAL POLYTECHNIC OKO	7,411,384,550.99
636	FEDERAL POLYTECHNIC DAMATURU	2,880,140,211.60
637	FEDERAL POLYTECHNIC HUSSAINI ADAMU	21,872,088.02
638	FEDERAL POLYTECHNIC GWANDU	5,500,000.00
639	FEDERAL POLYTECHNIC ILARO	3,895,116,392.95
640	YABA COLLEGE OF TECHNOLOGY	222,664,417.55
641	FEDERAL POLYTECHNIC BALI	5,851,620,921.88
642	FEDERAL POLYTECHNIC EKOWE	27,041,575.40
643	FEDERAL POLYTECHNIC BONNY	49,353,516.84
644	FEDERAL POLYTECHNIC UKANA	276,163,301.47
645	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	175,509,081.37
646	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	455,135,787.39
647	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	4,363,164,959.71
648	FEDERAL COLLEGE OF EDUCATION AKOKA	3,992,470,562.82
649	FEDERAL COLLEGE OF EDUCATION ASABA	42,370,740.14
650	FEDERAL COLLEGE OF EDUCATION BICHI	220,471,244.65
651	FEDERAL COLLEGE OF EDUCATION GOMBE	8,618,245,801.24
652	FEDERAL COLLEGE OF EDUCATION GUSAU	28,375,919.37
653	FEDERAL COLLEGE OF EDUCATION KANO	329,244,151.51
654	FEDERAL COLLEGE OF EDUCATION KATSINA	283,701,619.47
655	FEDERAL COLLEGE OF EDUCATION KOTANGORA	147,753,903.63
656	FEDERAL COLLEGE OF EDUCATION OBUDU	201,902,453.27
657	FEDERAL COLLEGE OF EDUCATION OKENE	7,574,383,734.32
658	FEDERAL COLLEGE OF EDUCATION OMUKU	4,642,551,628.17
659	FEDERAL COLLEGE OF EDUCATION ONDO	5,040,135,364.84
660	FEDERAL COLLEGE OF EDUCATION OYO	190,278,500.79
661	FEDERAL COLLEGE OF EDUCATION PANKSHIN	792,378,840.37
662	FEDERAL COLLEGE OF EDUCATION POTISKUM	346,731,354.40
663	FEDERAL COLLEGE OF EDUCATION UMUNZE	2,919,905,271.70
664	FEDERAL COLLEGE OF EDUCATION YOLA	24,493,189.73
665	FEDERAL COLLEGE OF EDUCATION ZARIA	3,894,664,114.96
666	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,819,084,071.56
667	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	32,373,263.55
668	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	774,801,204.06
669	UNIVERSITY OF IBADAN	47,744,638.97
670	UNIVERSITY OF LAGOS	76,813,221,255.89
671	UNIVERSITY OF NIGERIA, NNSUKA	47,186,852.79
672	AHMADU BELLO UNIVERSITY, ZARIA	304,337,493.16

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
		₦
673	OBAFEMI AWOLOWO UNIVERSITY	150,000.00
674	UNIVERSITY OF BENIN	5,613,662,343.13
675	UNIVERSITY OF JOS	639,506,039.00
676	UNIVERSITY OF CALABAR	154,395,925.75
677	UNIVERSITY OF ILORIN	39,885,478,564.83
678	UNIVERSITY OF ABUJA	15,353,100,097.36
679	UNIVERSITY OF AGRICULTURE, ABEOKUTA	43,050,000.00
680	UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79
681	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	294,584,492.44
682	UNIVERSITY OF PORT HARCOURT	30,078,131,438.70
683	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,046,490,246.32
684	UNIVERSITY OF TECHNOLOGY, OWERRI	96,742,491.06
685	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	29,223,200.95
686	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	21,678,537.00
687	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	9,839,948,931.11
688	UNIVERSITY OF UYO	51,583,995.34
689	UNIVERSITY OF MAIDUGURI	1,087,868,736.74
690	NNAMDI AZIKIWE UNIVERSITY, AWKA	-
691	BAYERO UNIVERSITY, KANO	820,209,285.29
692	USMAN DAN FODIO UNIVERSITY, SOKOTO	81,756,409.58
693	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,818,197,160.43
694	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	26,257,289.14
695	ARABIC LANGUAGE VILLAGE BORNO	19,963,383.49
696	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	44,599,735.50
697	FEDERAL UNIVERSITY OYE-EKITI	114,873,221.83
698	FEDERAL UNIVERSITY OTUOKE	125,792,869.01
699	FEDERAL UNIVERSITY DUTSE	1,351,325,838.21
700	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	185,312,485.42
701	FEDERAL UNIVERSITY LAFIA	276,767,908.86
702	FEDERAL UNIVERSITY DUTSIN-MA	3,220,987,394.18
703	FEDERAL UNIVERSITY KASHERE	40,389,613.08
704	FEDERAL UNIVERSITY LOKOJA	33,365,663.04
705	FEDERAL UNIVERSITY WUKARI	15,994,700.00
706	FEDERAL UNIVERSITYOF BERNIN KEBBI	146,744,991.45
707	FEDERAL UNIVERSITYOF GASHUA	490,110,284.82
708	FEDERAL UNIVERSITYOF GUSAU	83,556,720.96
709	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	80,963,564.70
710	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	76,169,603.43
711	NATIONAL OPEN UNIVERSITY	34,237,599.65
712	F.S.C. SOKOTO	112,378,740.11
713	FGC AZARE	237,505,045.92
714	FGC BUNI-YADI	433,192,910.30
715	FGC BIRIN YAURI	144,947,317.71
716	FGC DAURA	24,590,140.14
717	FGC GANYE	123,091,157.73
718	FGC GARKI	96,705,580.52
719	FGC IJANIKIN	77,346,717.35
720	FGC IKET NISE	56,233,889.58
721	FGC IKET VANDAKYA	44,995,474.47
722	FGC IKOM	239,284,326.96
723	FGC IKOT EKPENE	77,315,694.20
724	FGC IKURIN	68,855,238.34

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
		₦
725	FGC JOS	101,882,337.15
726	FGC KADUNA	118,769,003.66
727	FGC KANO	110,554,046.99
728	FGC KEFFI	33,734,192.24
729	FGC KIYAWA	38,258,000.00
730	FGC KWALI	42,315,059.37
731	FGC MAIDUGURI	123,856,944.60
732	FGC MINJIBIR	165,630,279.20
733	FGC MINNA	90,816,667.00
734	FGC ODIKOLOGUNA	173,007,210.49
735	FGC ODOGBOLU	123,062,283.01
736	FGC OGBOMOSHMO	82,201,671.03
737	FGC OGOJA	67,961,014.22
738	FGC OHAFIA	47,332,000.53
739	FGC OKIGWE	69,274,335.76
740	FGC OKPOSI	151,655,738.95
741	FGC ONITSHA	34,270,399.95
742	FGC PORT HARCOURT	29,171,557.06
743	FGC POTISKUM	115,693,000.00
744	FGC RUBBOCHI	52,613,275.02
745	FGC SOKOTO	103,739,314.69
746	FGC UGWOLAWO	27,247,415.22
747	FGC WARRI	59,950,000.00
748	FGC ZARIA	32,506,113.87
749	FGC, BILLIRI	238,056,743.95
750	FGC, IDO-ANI	228,919,097.27
751	FGC, IKOLE	93,444,866.57
752	FGGC ABAJI	67,910,414.91
753	FGGC ABULOMA	66,257,750.00
754	FGGC AKURE	69,731,739.50
755	FGGC ANKA	57,189,788.94
756	FGGC BAJOGA	60,911,170.50
757	FGGC BAKORI	69,194,996.71
758	FGGC BAUCHI	50,616,377.90
759	FGGC BENIN	114,874,085.00
760	FGGC BIDA	31,289,639.62
761	FGGC BWARI	75,487,772.26
762	FGGC CALABAR	58,386,474.79
763	FGGC EFON ALAYE	201,976,382.60
764	FGGC EFON IMNRINGI	143,788,963.71
765	FGGC ENUGU	151,517,212.07
766	FGGC EZZAMGBO ABAKALIKI	141,039,160.25
767	FGGC GBOKO	33,850,909.92
768	FGGC GUSAU	118,807,444.30
769	FGGC GWANDU	280,956,190.80
770	FGGC IBILLO	98,472,961.98
771	FGGC IBUSA	159,441,294.06
772	FGGC IKOT-OBIO-ITONG	36,303,585.47
773	FGGC ILORIN	136,879,109.20
774	FGGC IPETUMODU	179,257,750.89
775	FGGC JALINGO	47,966,744.76
776	FGGC KABBA	151,714,237.45

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT
		₦
777	FGGC KAZAURE	31,138,316.60
778	FGGC KEANA	53,462,806.48
779	FGGC LANGTANG	64,599,344.71
780	FGGC LEJJA	79,516,027.36
781	FGGC MONGUNO	79,451,012.60
782	FGGC NEW BUSA	116,469,441.36
783	FGGC OMU-ARAN	54,631,160.16
784	FGGC OWERRI	50,907,074.99
785	FGGC OYO	72,630,948.20
786	FGGC SHAGAMU	64,854,794.70
787	FGGC GUMI TAMBAWAL	124,797,867.94
788	FGGC UMUAHIA	61,711,972.08
789	FGGC WUKARI	70,836,675.57
790	FGGC, YOLA	27,525,026.59
791	FSTC AHOADA	50,795,181.80
792	FSTC AWKA	27,089,133.42
793	FSTC JUBU-IMUSHIN	70,336,824.30
794	FSTC MICHIKA	40,598,118.15
795	FSTC TUNGBO - YENAGOA	81,820,140.89
796	FSTC USI-EKITI	67,682,658.00
797	FTC IKARE	197,415,917.98
798	FTC ILESA	100,418,929.83
799	FTC JALINGO	242,619,881.77
800	FTC KAFANCHAN	51,489,469.51
801	FTC LASSA	60,361,690.86
802	FTC OHANSO	75,647,446.00
803	FTC OROZO	79,527,837.01
804	FTC OTOBI	61,746,012.60
805	FTC OTUPKO	62,741,392.00
806	FTC SHIRORO	69,335,064.48
807	FTC UROMI	23,447,936.00
808	FTC UYO	94,747,153.44
809	FTC YABA	77,215,702.16
810	FTC ZURU	207,119,633.65
811	KING'S COLLEGE	89,888,868.86
812	QUEEN'S COLLEGE LAGOS	234,642,190.88
813	SULEJA ACADEMY	376,056,453.74
814	FSTC,DOMA	39,486,024.25
815	FSTC DAYI	23,795,453.84
816	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	131,836,358.57
817	UNESCO PARIS	-
818	NATIONAL BOARD FOR TECHNICAL EDUCATION	2,177,021,513.64
819	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	63,598,321.98
820	FEDERAL MINISTRY OF HEALTH - HQTRS	5,868,651,658.26
821	NATIONAL HEALTH INSURANCE SCHEME	137,814,615.00
822	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	5,760,787,622.63
823	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	77,357,856.00
824	RADIOGRAPHERS REGISTRATION BOARD	11,013,281.84
825	DENTAL TECHNOLOGY REGISTRATION BOARD	9,366,251.46
826	HEALTH RECORDS REGISTRATION BOARD	27,055,254.97
827	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	42,485,084.18

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
828	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	14,175,500.00
829	NURSING AND MIDWIFERY COUNCIL	8,361,250.00
830	PHARMACIST COUNCIL OF NIGERIA COUNCIL	17,060,925.90
831	MEDICAL AND DENTAL COUNCIL OF NIGERIA	5,347,789.00
832	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	32,857,358.00
833	MEDICAL REHABILITATION THERAPY BOARD	164,668,374.82
834	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	114,110,531.85
835	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	4,509,014.98
836	NURSE TUTOR TRAINING - ENUGU	8,008,315.00
837	NURSE TUTOR PROGRAMME AKOKA LAGOS	11,613,874.93
838	NURSE TUTOR TRAINNING KADUNA	25,198,000.06
839	NURSE TUTOR TRAINNING IBADAN	2,660,701.00
840	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	20,382,900.02
841	NHETC, LAGOS	-
842	NHETC, MAIDUGURI	-
843	NHETC, ZARIA	-
844	NHETC, ENUGU	-
845	PHC TUTORS PROGRAMME,'UCH-IBADAN	188,144,752.10
846	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	46,229,655.02
847	COMMUNITY HEALTH TUTOR PROGRAMME UCH	182,853,627.90
848	UNIVERSITY COLLEGE HOSPITAL IBADAN	12,150,924,364.02
849	LAGOS UNIVERSITY TEACHING HOSPITAL	330,206,956.08
850	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	173,103,178.03
851	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	5,627,946,784.31
852	UNIVERSITY OF BENIN TEACHING HOSPITAL	376,266,837.88
853	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	42,761,374.26
854	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	65,256,135.31
855	JOS UNIVERSITY TEACHING HOSPITAL	84,087,773.72
856	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	184,094,136.13
857	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,175,091,765.15
858	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	75,248,392.70
859	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	142,174,961.29
860	AMINU KANO UNIVERSITY TEACHING HOSPITAL	180,514,444.04
861	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	53,163,333.07
862	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	165,360,617.98
863	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	147,638,532.98
864	FEDERAL SPECIALIST HOSPITAL, IRRUA	489,127,370.21
865	UNIVERSITY OF UYO TEACHING HOSPITAL	112,718,554.37
866	FEDERAL STAFF HOSPITAL -ABUJA	169,580,184.04
867	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	41,402,476.00
868	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	47,081,827.70
869	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	875,000,181.59
870	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	31,444,980.01
871	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	9,299,032.05
872	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	21,228,000.00
873	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,648,148,518.21
874	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	-
875	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	72,942,268.16
876	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	99,860,511.76
877	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	121,402,302.45
878	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	195,124,988.88
879	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	85,550,000.00

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
880	FEDERAL MEDICAL CENTRE, UMUAHIA	193,308,520.04
881	FEDERAL MEDICAL CENTRE, OWO	87,354,099.19
882	FEDERAL MEDICAL CENTRE ABEOKUTA	171,909,938.95
883	FEDERAL MEDICAL CENTRE, OWERRI	197,641,101.15
884	FEDERAL MEDICAL CENTRE, MAKURDI	5,494,799,431.55
885	FEDERAL MEDICAL CENTRE, KATSINA	2,168,404,129.23
886	FEDERAL MEDICAL CENTRE, GOMBE	74,658,265.47
887	FEDERAL MEDICAL CENTRE, NGURU YOBE	237,413,491.78
888	FEDERAL MEDICAL CENTRE, ASABA	155,258,822.49
889	FEDERAL MEDICAL CENTRE, BIDA	97,421,743.89
890	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	127,600,258.80
891	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	183,848,049.50
892	FEDERAL MEDICAL CENTRE, ABAKALIKI	29,091,750.00
893	FEDERAL MEDICAL CENTRES, IDO-EKITI	27,443,363.00
894	FEDERAL MEDICAL CENTRE, KOGI	1,415,257,977.59
895	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,420,986,706.63
896	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,850,359,170.50
897	FEDERAL MEDICAL CENTRE, TARABA STATE	660,929,874.82
898	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	957,336,724.46
899	FEDERAL MEDICAL CENTRE, NASARAWA STATE	182,537,480.25
900	FEDERAL MEDICAL CENTRE, BAYELSA STATE	314,538,884.52
901	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,060,592,069.14
902	NATIONAL EYE CENTRE KADUNA	161,696,669.55
903	NATIONAL EAR CARE CENTRE KADUNA	65,560,551.19
904	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	3,851,015.00
905	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	171,238,959.63
906	ONCHO BAUCHI	-
907	ONCHO ENUGU	-
908	ONCHO IBADAN	-
909	ONCHO KADUNA	-
910	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	221,739,460.49
911	FEDERAL STAFF CLINICS, ABUJA PHASE I	41,764,017.99
912	FEDERAL STAFF CLINICS, ABUJA PHASE II	-
913	FEDERAL STAFF EYE CLINICS, ABUJA	-
914	FEDERAL STAFF DENTAL CLINICS, ABUJA	-
915	PHS, ABUJA	-
916	PHS, YOLA	-
917	PHS, JALINGO	-
918	PHS, MAIDUGURI	-
919	PHS, DAMATURU	-
920	PHS, KANO	-
921	PHS, KASTINA	-
922	PHS, DUTSE	-
923	PHS, ILORIN	-
924	PHS, SOKOTO	-
925	PHS, IBADAN	-
926	PHS, ABEOKUTA	-
927	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	-
928	PHS, CALABAR	-
929	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	-
930	PHS, WARRI	-
931	INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	-

NOTE 40
CAPITAL GRANT - Contd.

S/NO	DETAILS	AMOUNT ₦
932	INSTITUTE OF CHILD HEALTH (UBTH) BENIN	-
933	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	178,511,473.85
934	INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	-
935	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	-
936	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	11,083,145.22
937	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	29,782,451.69
938	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-
939	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	56,556,634.50
940	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	16,857,701.63
941	NOMA CHILDREN HOSPITAL, SOKOTO	42,937,273.34
942	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	6,944,401.86
943	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	21,770,974.19
944	DENTAL THERAPISTS REGISTRATION BOARD	5,741,297.85
945	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	3,122,768.36
946	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	52,246,684.08
947	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	102,831,661.67
948	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	42,100,357.00
949	NATIONAL HOSPITAL	78,280,911.24
950	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,228,320,627.05
951	NATIONAL PARK HEADQUARTERS	103,816,083.90
952	KAINJI NATIONAL PARK	6,741,640.54
953	OYO NATIONAL PARK	14,978,684.56
954	CHAD BASIN NATIONAL PARK	-
955	GASHAKA GUMTI NATIONAL PARK	447,400,797.00
956	CROSS RIVER NATIONAL PARK	3,863,586.23
957	KAMUKU NATIONAL PARK	30,241,671.30
958	OKUMU NATIONAL PARK	3,495,660.00
959	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	164,689,449.74
960	FEDERAL COLLEGE OF FORESTRY IBADAN	27,433,407.90
961	FEDERAL COLLECGE OF FORESTRY JOS	16,895,412.32
962	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,173,223,765.56
963	FORESTRY MECHANISATION COLLEGE AFAKA	14,193,639.60
964	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	76,954,601.47
965	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	160,984,653.00
966	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	324,707,178.28
967	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	25,395,098.14
968	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	154,863,317.53
969	NATIONAL POPULATION COMMISSION	1,389,602,196.56
TOTALS		**1,894,026,332,268.22**
TOTAL (APPROX. TO ₦ BILLION)		

NOTE 41
ACCUMULATED SURPLUS/DEFICIT

S/N	DETAILS	TO DATE	FOR THE YEAR	2016
	Summary Payments from Cash Flow Statements	**₦**	**₦**	**₦**
1	ACCUMULATED SURPLUS/ (DEFICIT)	(7,207,838,873,889.93)	(2,230,445,765,212.18)	(4,977,393,108,677.75)
2	PRIOR YEAR ADJUSTMENT	231,381,492,771.99	115,780,592,164.05	115,600,900,607.95
3	TRANSITIONAL RESERVES	(12,045,541,018,772.00)	(2,298,278,746,788.00)	(9,747,262,271,984.00)
	TOTAL	**(19,021,998,399,889.90)**		**(14,609,054,480,053.80)**
	TOTAL (APPROX. TO ₦ BILLION)	**(19,022.00)**		**(14,609.05)**

This represents excess of Revenue over Recurrent Expenditure over a period of time. The amount continued to aggregate for reporting in the Statement of Financial Position by the FGN.

NOTE 42
OTHER RESERVES

S/N	DETAILS	TO DATE	FOR THE PERIOD	2016
	Summary Payments from Cash Flow Statements	**₦**	**₦**	**₦**
1	REVALUATION RESERVES	13,441,573,743.49	7,016,480,854.07	6,425,092,889.42
2	FOREIGN EXCHANGE TRANSLATION RESERVES	26,891,587.00	-	26,891,587.00
3	AVAILABLE FOR SALE ASSETS RESERVE	11,054,139,535.64	-	11,054,139,535.64
4	OTHER RESERVES	165,488,136,181.54	4,796,696,525.00	160,691,439,656.54
	TOTAL	**190,010,741,047.67**	**11,813,177,379.07**	**178,197,563,668.60**
	TOTAL (APPROX. TO ₦ BILLION)	**190.01**	**11.81**	**178.20**

The Federal Government sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Certain reserves (transitional reserves, revaluation reserve, available for sale assets reserves) are kept to manage the accounting processes for non-current assets, financial instruments and employee's retirement benefit. They do not represent usable resources for the Federal Government.