FEDERAL GOVERNMENT OF NIGERIA

2019

Consolidated General Purpose Financial Statements

Issued by:

Office of the Accountant-General of the Federation

Federal Ministry of Finance, Budget and National Planning, Abuja - Nigeria.



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FEDERAL REPUBLIC OF NIGERIA



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ACCOUNTANT-GENERAL OF THE FEDERATION
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OAGF

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AS AT 31ST DECEMBER, 2019



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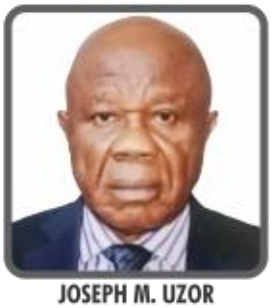
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10.	NWANKWO C. ZEALINJO	- Assistant Director (Financial Services Rules & Regulation)

**** Assumed duty on 10th March, 2021.***

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List of Abbreviation & 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 Abbreviation & Acronyms

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 Council
NTB	Nigerian Treasury Bills
OAGF	Office of the Accountant-General of the Federation
PCC	Public Complaints Commission
PFM	Public Finance Management
PPT	Petroleum Profit Tax
PSE	Public Sector Entities
PTDF	Petroleum Technology Development Fund
RMRDC	Raw Materials Research and Development
TETFUND	Tertiary Education Trust Fund
TSA	Treasury Single Account
UBEC	Universal Basic Education Commission
US	United States
US$	United States dollar
USA	United States of America
VAT	Value Added Tax
WAMZ	West African Monetary Zone
WB	World Bank
WEO	World Economic Outlook
ZBB	Zero-Based Budgeting

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

OAGF

Our Mandate

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

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

OAGF

Organizational Structure

The Office of the Accountant-General of the Federation has Seventeen (17) 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.

(12) Federation Accounts

(13) E-Collection/TSA

(14) ICT

(15) Asset Tracking Management Project (ATMP)

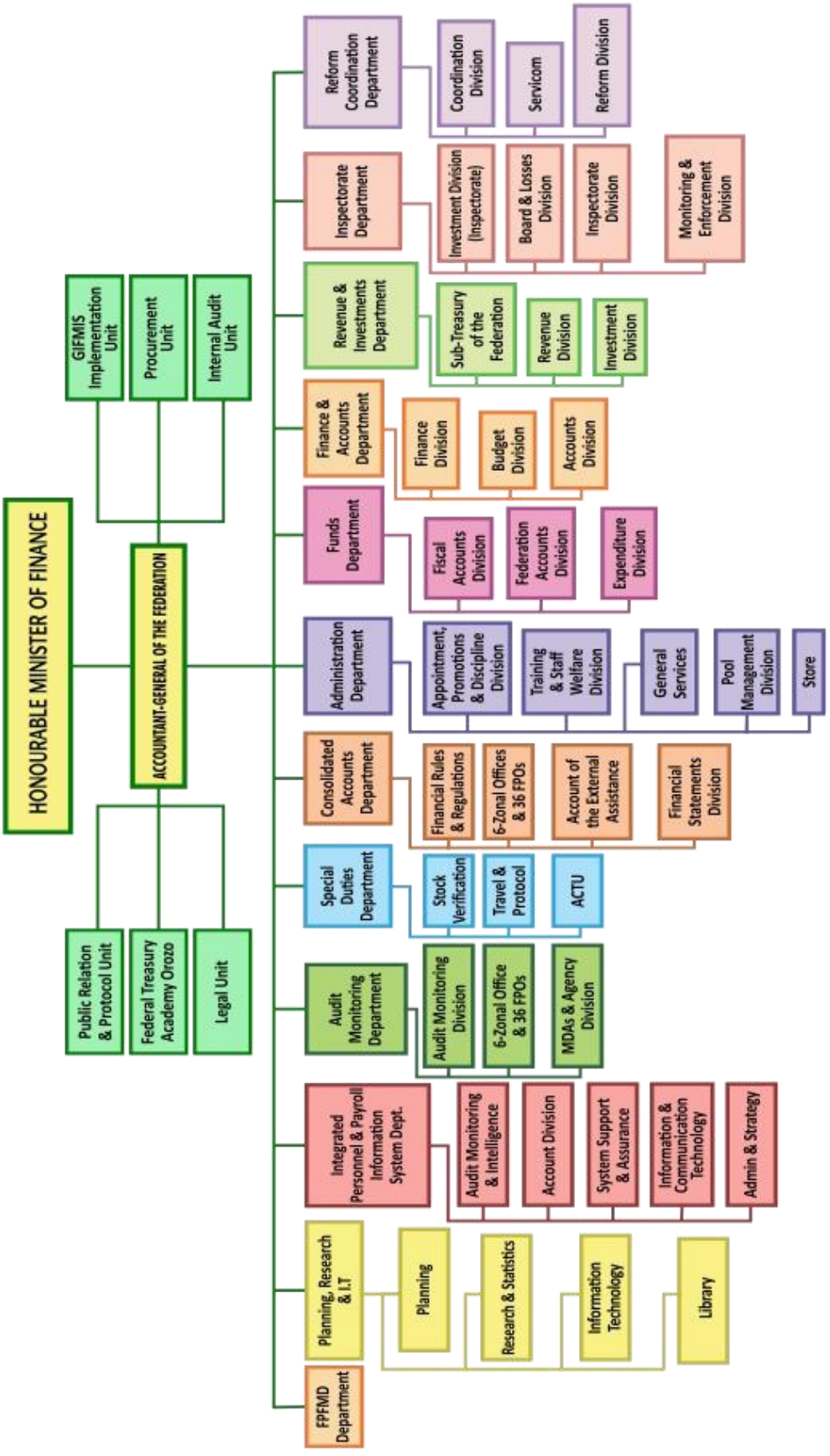
(16) General Services

(17) Sub Treasurer of Federation (STF)

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 MDA in the States. There are also Six (6) Zonal Offices, one in each geo-political zone 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 YEAR ENDED 31ST DECEMBER, 2019



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

It is with great honour and pleasure that I present the Annual Financial Report of the Federal Government of Nigeria for the year ended 31st December, 2019. The report contains the financial operations as well as the Consolidated Financial Statements of the Federal Government of Nigeria's 959 controlled entities.

The Consolidated General Purpose Financial Statements (GPFS) of the Federal Government was prepared based on the relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria, as amended; Finance (Control and Management) Act 1958 now CAP F26LFN 2004; Fiscal Responsibility Act, 2007; Financial Reporting Council Act, 2011; the Financial Regulations 2009 and other relevant laws, rules & regulations; and provisions of IPSAS Accrual Basis of Accounting. The report shows the financial performance and position as well as the Cash flows for the year ended 31st December, 2019.

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

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

REVENUE PERFORMANCE

The Federal Government generated total revenue of ₦9,597.11 billion in 2019 compared to ₦8,945.45 billion generated in 2018, an increase of ₦651.66 billion (or 7.28%). The increase in revenue performance is attributable to the improvement in Investment Income, Aid & Grants and other revenue sub-heads of the Federal Government.

OPERATING EXPENSES

The operating expenses of the FGN for the period was ₦8,218.86 billion relative to the ₦7,668.91 billion reported in the preceding year, an increase of ₦549.95 billion (or 7.17 %).

PREFACE Contd.

Financial Charges, overhead cost and grants & contributions accounted largely for the increase. However, there was a decline of ₦27.92 billion (or 1.04 %) and ₦2,303.50 billion (or 63.51%)in salaries & wages and Transfer to other Government Entities from ₦2,690.45 billion and ₦3,627.25 billion in 2018 to ₦2,662.53 billion and ₦1,323.75 billion in the review period an indication that IPPIS initiative and other reform measures are yielding result.

The operating activities of the Federal Government resulted to surplus of ₦663.02 billion for the year ended 31st December, 2019 compared to a surplus of ₦527.94 billion reported in 2018.

The loss on foreign exchange transaction and gain on assets disposal of ₦54.81 billion and ₦0.03 billion respectively brought the net surplus for the period to ₦608.24 billion. The surplus in performance was on account of the improvement in revenues and impact of the PFM reforms of the Federal Government.

STATEMENT OF FINANCIAL POSITION

The total assets for the year was ₦8,789.96 billion, which consist of a current assets figure of negative ₦1,238.92 billion and Non-Current Assets of ₦10,028.88 billion. It is to be noted that legacy assets of the FGN are yet to be recognized in the books of accounts and efforts are being made to develop appropriate model and guidelines for the recognition of the legacy assets in consultation with other stakeholders at subnational levels.

Total liabilities of ₦25,968.68 billion was also reported during the period representing Current and Non-Current Liabilities of ₦4,977.24 billion and ₦20,991.44 billion respectively. No Contingent Liability or Contingent asset was reported by any of the Federal Government controlled Entities during the period.

However, the Net Assets of the FGN for the year ended 31st December, 2019 was negative ₦17,178.72 billion while that of 2018 stood at negative ₦18,922.08 billion.

CASH FLOWS

The Federal Government recorded a Net Cash Inflow from Operating Activities of ₦1,378.25 billion in 2019 compared to the Net Cash inflow of ₦1,276.54 billion reported in 2018. Also, the closing Cash Position at the end of the review period was negative ₦1,527.02 billion while that of 2018 stood at negative ₦1,112.46 billion.

I wish to express my debt of gratitude to the commitment of the Accountant-General of the Federation and his team for their commitment in ensuring the preparation of the Consolidated Accrual Basis GPFS of the Federal Government of Nigeria. I equally thank the Auditor-General for the Federation and his team for the diligence exercised in the audit of the Consolidated Financial Statements to provide the needed assurance to users.

The Financial Statements of the Federal Government of Nigeria for the year ended 31st December, 2019 having been audited by the Auditor-General for the Federation and laid before the National Assembly in line with the provision of section 85 of the 1999 Constitution as amended is hereby published for the information and use by all stakeholders and the general public.

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

01

Commentary & Performance Analysis

1.0 Commentary & Performance Analysis

1.1 Overview

Nigeria operates a Constitutional Democracy that recognizes three tiers of government (Federal, States and Local Governments) with each having fiscal autonomy.

The consolidated General Purpose Financial Statements (GPFS) of the Federal Government of Nigeria (Central Government) are prepared in accordance with the provisions of International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting. It is the consolidated result of all Public Sector Entities wholly and partially funded from the Consolidated Revenue Fund (CRF) and Other Public Funds of the Federal Government.

The Collation, preparation and publication of the Financial Statements are statutory requirement. Section 24 of Finance (Control and Management) Act and Section 85(5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) requires the Accountant-General of the Federation to annually prepare the consolidated accounts of the Federal Government 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.

The consolidated GPFS of the Federal Government of Nigeria consists of 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 and other disclosures to provide additional detail and analysis of the 959 PSE consolidated. It does not include the accounts of Government Owned Enterprises (GOEs).

The year 2019 results at a glance show income of ₦9,597.11 billion, Operating expenses of ₦8,934.09 billion (inclusive of ₦474.43Billion Depreciation and ₦237.18 billion Amortization) and Total Non-Operating Expenses of ₦54.81 billion compared with the income of ₦8,945.45 billion, operating expenses of ₦8,417.50 billion and total Non-Operating Expenses of ₦54.59 billion in 2018.

The Statement of Financial Position shows, total assets of ₦8,789.96 Billion and liabilities ₦25,968.68 billion in 2019 relative to ₦3,500.34 billion and ₦22,422.42 billion respectively for 2018.

1.2 The Global Economic Outlook

The Global economic growth moderated to 2.9 per cent in 2019, from 3.6 per cent in 2018 and remained fragile. Combinations of factors largely accounted for the growth slowdown key among which were trade policy uncertainty, geopolitical tensions, macroeconomic conditions, weak demand in China, uncertain prospects regarding tariffs and the trade tensions between the USA and China.

Growth in the advanced economies slowed to 1.7 per cent in 2019, from 2.2 per cent in 2018, reflecting, mainly, the softer growth in the United States. In emerging market and developing economies growth moderated to 3.7 per cent in 2019, from 4.5 per cent in 2018 due to trade and domestic policy uncertainties. During the period, sub-Saharan Africa, growth crept up to 3.3 per cent from 2.9 per cent in 2018 lifted by oil exporting countries within the region.

1.3 The Domestic Economy

Nigeria's Gross Domestic Product (GDP) sustained its positive growth since emergence from recession in the second quarter of 2017. The economy recorded annual real growth rate of 2.27 percent in 2019 as against the 1.91 percent reported in 2018. The domestic economy was shaped by global developments. These include slowdown in economic activity in key emerging markets; capital flight to safer assets, positive investors' sentiments, following favourable news surrounding the US-China trade and Brexit negotiations, global shift towards broad-based monetary policy accommodation; improved consumer confidence and geopolitical tensions.

Data from the National Bureau of Statistics (NBS) showed that the GDP growth was facilitated by both the Oil and Non-oil sectors, which grew by 4.59 and 2.06 percent in 2019 compared to 1.14 and 2.00 percent in 2018. Non-oil sector contributed 91.22 percent to the GDP, while the Oil sector contributed 8.78 percent in 2019.

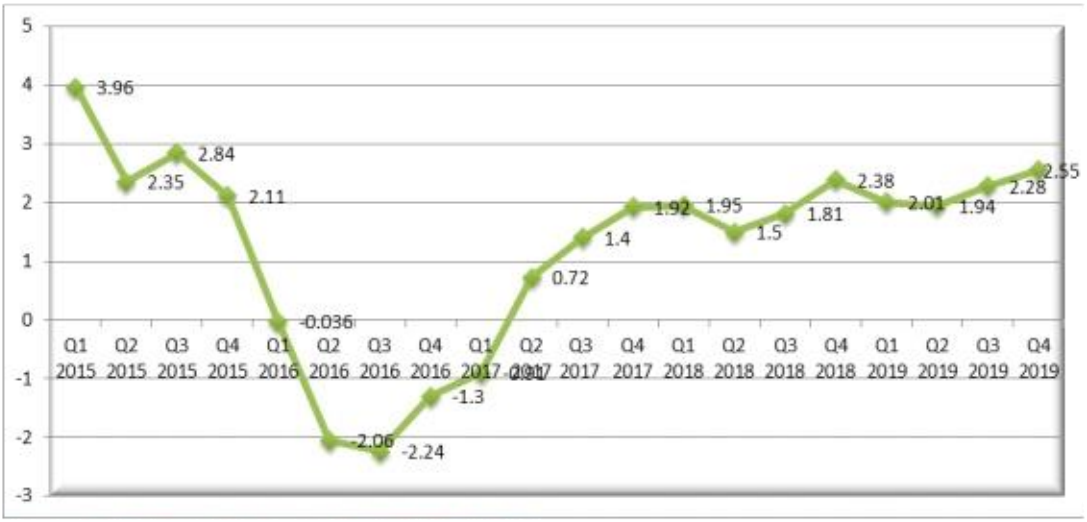
Stability in the foreign exchange market, improved flows of financial resources to the real sector of the economy, as well as, sustained investment in infrastructure were among the key factors that induced the economic growth. Also Capital inflow, fiscal receipts, together with the modest recovery in crude oil prices, stabilized the country's external reserves, and strengthened the domestic currency.

Nigeria's foreign reserves at end-December 2019 stood at US$38.09 billion, compared with US$42.59 billion reported in 2018, an indication of 10.6 per cent reduction occasioned by crude oil price decline and intervention at the foreign exchange market by CBN.

Headline Inflation (year-on-year) rose to 11.98 percent in 2019, from 11.44 percent in 2018 driven, principally, by supply and other structural factors. The impact of the global developments on the domestic economy and the combination of other factors ultimately affected inflows into the Federation Account and the budget implementation for the financial year.

Below is the graphic quarterly real GDP growth for year 2015 - 2019.

Figure 1.1: Quarterly GDP Growth Rate (Q1 2015 - Q4 2019)



Source: National Bureau of Statistic (NBS)

02

Composition of Revunue: Oil & Non-oil Revenue - 2019

2.0 Review of Operating Results/ Performance

2.1 Revenue

Revenue receipts are broadly categorized into two groups, namely, Federation and Independent Revenues. The 1999 constitution, as amended provide under section 162 that revenues generated from Oil (Sales, Petroleum Profit Tax, and Royalties) and Non-oil (Company Income Tax, Import Duties, and Excise Duties, among others) should be paid into the Federation Account and distributed among the three (3) tiers of government in line with the revenue sharing formula.

2.1.1 Federation Revenue Performance

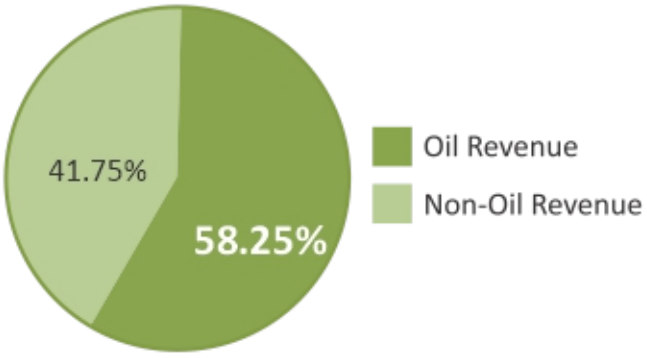
The gross federally-collected revenue for the year 2019 stood at ₦8,744.69* billion (VAT inclusive) against the ₦8,771.15 billion realized in 2018 and below the ₦14,691.25 billion (or 59.52%) projected (Table1). The gross revenue for the period declined by ₦26.46 billion (or 0.30%) when compare to the gross amount realized in 2018. The development was attributed, largely, to the underperformance of Oil revenue target. Oil revenue accounted for 58.25 percent of the total amount while Non-Oil revenue accounted for 41.75 percent.

Table 1: Gross Revenue

Description	2019 Budget ₦Billion	2019 Actual ₦Billion	2018 Actual ₦Billion	2017 Actual ₦Billion	2016 Actual ₦Billion
Oil Revenue	9,326.95	5,094.19	5,545.62	4,084.35	2,695.43
Non-Oil Revenue	5,364.30	3,650.50	3,225.53	2,791.59	2,347.97
Total	**14,691.25**	**8,744.69**	**8,771.15**	**6,875.94**	**5,043.40**

Source: OAGF Fiscal Division

Figure 2.1: Composition of Revenue: Oil and Non-oil Revenue – 2019



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

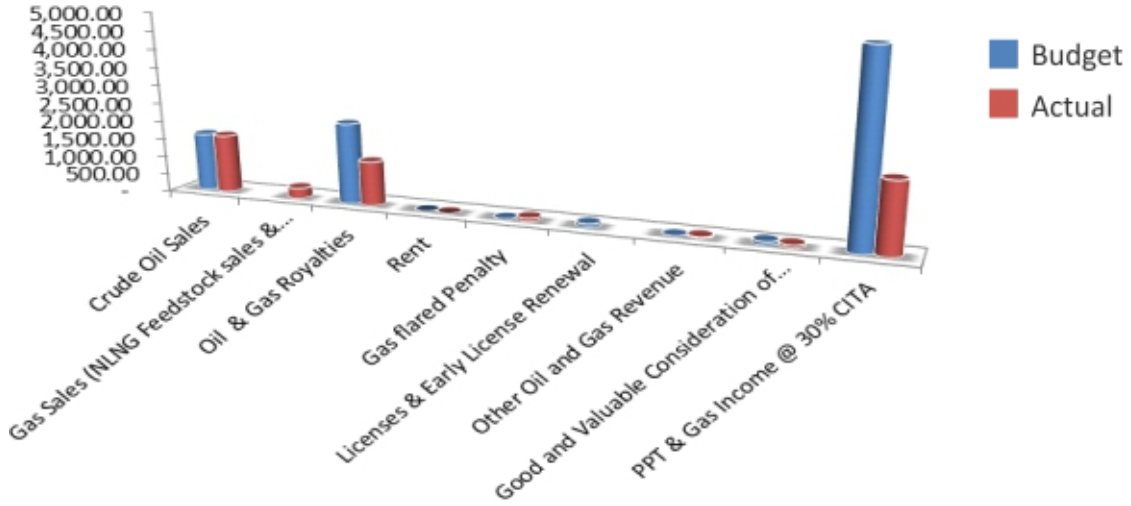
2.1.2 Oil Revenue Performance

The gross Oil revenue generated during the year was ₦5,094.19 billion against the ₦9,326.95 billion projected (or 54.62 Percent). This shows a shortfall of ₦4,232.76 billion (or 45.38 percent) below the annual estimate and ₦451.43 billion (or 8.14 percent) below the ₦5,545.62 billion realized in year 2018.

Net Oil Revenue (after first line charges) of ₦4,038.718 billion accrued into the Federation Account during the year, a shortfall of ₦4,702.32 billion (or 53.80 percent) when compared with the budget of ₦8,741.041 billion.

Further analysis of the revenue by sub-heads showed that only Crude Oil Sales, Gas flared Penalty and Other Oil and Gas Revenue exceeded their annual estimates, while all other remaining oil revenue sub-heads fell below their respective annual projections.

Figure 2.2: Oil Revenue Sub-Heads Performance – 2019



During the period under review, the sum of ₦805.99 billion was deducted as Joint Venture Cash calls and an additional ₦122.00 billion was transferred to Excess Crude Oil, on PPT from Oil. Other deductions includes: DPR cost of collection ₦50.92 billion, Crude Oil Pre-Export Inspection Agency Expense ₦70.21 billion, Lagos State 13% Derivation ₦0.04 billion and transfer to Excess Crude on Royalty Proceeds Acct ₦6.31 billion. Net oil revenue after first line charges stood at ₦4,038.72 billion while the sum of ₦525.03 billion was deducted as 13% Derivation of Net Oil Revenue for distribution to the Oil producing States leaving a balance of ₦3,513.68 billion for distribution to the three-tiers of government.

2.1.3 Non - Oil Revenue Performance

The gross Non-Oil Revenue generated during the period was ₦3,650.50 billion representing 41.75 percent of total federally collected revenue. This is an increase of ₦424.97 billion above the sum of ₦3,225.53 billion realized in year 2018. The amount generated however, translates to a shortfall of ₦1,713.80 billion (or 31.95 percent) below the 2019 budget of ₦5,364.30 billion.

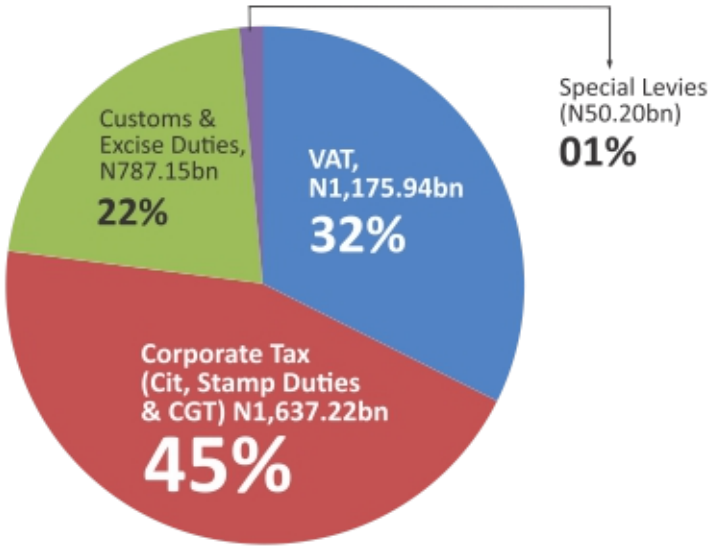
The under performance of the Non-Oil Revenue resulted to Net Non-Oil Revenue of ₦3,459.00 billion that accrued into the Federation Account during the year, a shortfall of ₦612.07 billion (or 15.03 percent) when compared with the annual projection of ₦4,071.07 billion.

Further review revealed that only receipts from Customs & Excise Duties of ₦787.15 billion exceeded the ₦689.21billion annual estimate by ₦97.94 billion, all the other non-oil revenue items within the period fell below their corresponding estimates.

A breakdown of the 2019 figure showed Value Added Tax of ₦1,175.94 billion, Corporate Tax (CIT, Stamp Duties & CGT) of ₦1,637.22 billion and Special Levies of ₦50.20 billion fell short by ₦527.96 billion (or 30.99 percent), ₦124.31 billion (or 7.06 percent) and ₦73.10 billion (or 59.29 percent) respectively when compared with their annual projections.

Figure 2.3: Non-Oil Revenue Sub-Heads Performance – 2019

Non-Oil Revenue



2.2.1 Federation Account Distributable Revenue

The distributable balance of the Federation Account stood at ₦6,986.34 billion representing ₦446.69 billion (or 6.01 %) decline relative to ₦7,433.03 billion of 2018. Included in the balance are ₦10.95 billion Exchange Gain Difference, ₦10.00 billion from NNPC, ₦180.26 billion Forex Equalization, ₦13.89 billion Excess Bank Charges, ₦70.00 billion Good & Value Consideration, ₦87.00 billion Excess Crude and ₦8.70 billion Solid Mineral Revenue. ₦572.49 billion was deducted and shared among the oil-producing states as 13% Derivation Fund, while ₦58.60 billion, ₦64.72 billion and ₦50.92 billion was also deducted as cost of collection to the revenue generating agencies (NCS, FIRS & DPR) respectively. The sum of ₦17.40 billion was transferred to excess PPT during the period. The sum of ₦21.26 billion was further deducted as FIRS/NCS refund and ₦99.60 billion as transfer to ECA leaving the distributable balance at ₦6,101.34 billion shared among the three tiers of Government, a decline of ₦213.98 billion compared to the ₦6,315.32 billion recorded in 2018 as in Table 2 below.

Table 2: Federation Statutory Revenue Distribution (2016 – 2019)

Beneficiary	2019 Budget (₦ Billion)	2019 Actual (₦ Billion)	2018 Actual (₦ Billion)	2017 Actual (₦ Billion)	2016 Actual (₦ Billion)
FGN	5,341.47	3,214.19	3,326.91	2,424.70	1,964.62
State	2,709.26	1,630.28	1,687.45	1,216.99	957.95
LG	2,088.73	1,256.88	1,300.96	938.26	738.54
Total	**10,139.46**	**6,101.34**	**6,315.32**	**4,579.95**	**3,661.11**

The drop in the Federation revenue affected the budget performance of the three tiers of Government that depends largely, on revenue from the Federation Account.

2.2.2 Value Added Tax (VAT) Pool Account

The sum of ₦1,175.94 billion was generated into the VAT Pool Account in 2019, a marginal increase of ₦84.70 billion over the ₦1,091.24 billion realized in year 2018. During the period, the sums of ₦42.38 billion and ₦4.66 billion were deducted from VAT Pool Account as Cost of Collections to FIRS and NCS respectively. Consequently, ₦1,128.90 billion (Net) VAT revenue was distributed to the three tiers of government in line with the VAT pool account sharing formula.

Table 3: Value Added Tax (VAT) Pool Account Distribution (2016– 2019) Summary

Beneficiary	2019 Actual ₦*Billion*	2018 Actual ₦*Billion*	2017 Actual ₦*Billion*	2016 Actual ₦*Billion*	Sharing Formula
FGN & FCT	169.33	156.98	139.34	116.78	15%
State	564.45	523.27	464.48	389.28	50%
LG	395.11	366.29	325.13	272.49	35%
Total	**1,128.90**	**1,046.54**	**928.95**	**778.55**	**100%**

2.3 Independently Generated Revenue (IGR)

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

The sum of ₦631.08billion was budgeted in 2019 and ₦5,069.99 billion was realized (or 803.38 percent). Breakdown of the figure indicates that Non-Tax Revenue contributed ₦105.05 billion, Investment Income ₦260.42 billion, Interest Earned ₦2.05 billion and Other Revenues ₦4,702.47 billion.

2.4 Special Trust Funds

These are funds that derive their income from the Federal Government share of the Federation Account. The Federal Government share of Federation Account of 52.68% is redistributed such that 48.5% is used to finance the budget while the balance of 4.18% accrues to the Special Accounts as follows:

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

Table 4: Redistribution of FGN Share of Statutory Allocation

S/NO	DESCRIPTION	2019 Budget ₦*Billion*	2019 Actual ₦*Billion*	2018 Actual ₦*Billion*
1	FGN (CRF Account)	4,917.63	2,959.15	3,062.93
2	Derivation & Ecology	101.40	61.01	63.15
3	Stabilization	50.70	30.51	31.58
4	Development of Natural Resources	170.34	102.50	106.10
5	FCT-Abuja	101.40	61.01	63.15
	TOTAL	**5,341.47**	**3,214.19**	**3,326.91**

2.5 Other Public Funds

There are forty – two (42) Other Public Funds. This category of Funds derives their income directly from revenue sources spelt out in their respective enabling laws and are collected either by NCS, FIRS or DPR and paid into the public funds. The funds are sometime appropriated or utilized as extra-budgetary funds.

The Institutional arrangement for disbursement from each of the funds and the sharing ratio among benefitting entities where applicable is contained in their relevant enabling Acts.

03

Federal Government Budget Performance Appraisal

3.0 Federal Government Budget Performance Appraisal

3.1.0 Revenue Performance at a Glance

The FGN 2019 budget of ₦8,906.96 billion was premised on the sums of ₦6,998.49 billion revenue estimates from its 48.50 percent share of FAAC, 14 percent share of VAT, Independent Generated Revenue, Balances of Special Accounts, Domestic recoveries (Assets and fines), Earmarked Funds (Proceeds of Oil Assets Ownership Restructuring), share of Signature bonus, Grants and Donor Funding. The balance of ₦1,908.48 billion is to be funded from Privatization Proceeds and borrowing.
The performance of the revenue items however, fell short of the projections.

The detailed performance of revenue as compared to budget is analyzed below:

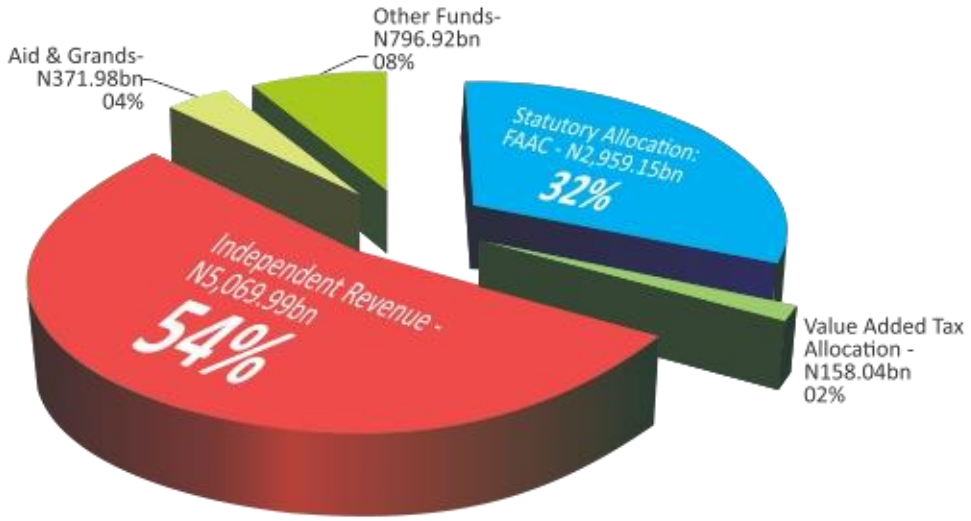
Table 5: Detailed Revenue Performance (2018 – 2019)

DESCRIPTION	BUDGET 2019 ₦ *Billion*	ACTUAL 2019 ₦ *Billion*	PERFORMANCE %	ACTUAL 2018 ₦ *Billion*
Statutory Allocations: FAAC	4,917.63	2,959.15	60.17	3,062.93
Value Added Tax Allocation	229.00	158.04	69.01	146.52
Independent Revenue	631.08	5,069.99	803.38	4,321.20
Aid & Grants	209.92	371.98	177.20	219.56
Other Funds		796.92**		983.83
TOTAL		**9,356.08***		**8,734.04**

**Excludes Other Capital Receipts to CDF ₦ 19.25 billion and ₦221.78 billion cost of collection received by DPR, NCS and FIRS that was Consolidated.*

*** Extra budgetary receipts*

Figure 3.1: Composition of Federal Government Revenue, 2019



Sources: *Data from the FMF and the OAGF*

3.1.1 Statutory Allocation Performance

Federal government share of the Federation's revenue for the period under review stood at ₦3,214.19 billion compared to the ₦3,326.91 billion recorded in 2018, a drop of ₦112.72 billion (or 3.39 %). This was redistributed among FGN and the Special Accounts after ₦449.10 billion was deducted at source to service the external loans of the Federal Government and FCT.

Consequently, the Federal Government received the net sum of ₦2,959.15 billion as statutory revenue in 2019 against the ₦2,770.52 billion of 2018. This excludes the cost of collection received by DPR, NCS and FIRS in the sum of ₦221.78 billion that was consolidated.

3.1.2 Value Added Tax

The sum of ₦169.33 billion was received by the Federal Government against the ₦245.36 billion budgeted, a shortfall of ₦76.03 billion. This is however, ₦12.35 (or 7.87 %) billion higher than the ₦156.98 billion received in 2018. The 15% (or ₦169.33 billion) share of VAT Pool Account was re-distributed between FGN and FCT. The Federal Government got ₦158.04 billion and FCT received ₦11.29 billion representing 14 percent and 1 percent share of VAT revenue respectively in line with the VAT Act.

3.1.3 Independently Generated Revenue of FGN

Independent revenue increased by ₦748.79 billion (or 17.33 %) to ₦5,069.99 billion from the ₦4,321.21billion reported in the preceding year. This was as a result of relentless effort of government to collect all revenues due, block leakages and PFM reform initiatives.

A breakdown of the figure showed that other revenue accounted for ₦4,702.47 billion (or 92.75%) of the total amount reported. Non-Tax Revenue dropped to ₦105.05 billion in 2019 from the ₦328.27 billion generated in 2018. Further review of the Non-Tax Revenue showed that only Sales General increased by ₦3.26 billion (or 17.79%), all other sub-head underperformed. However, Investment Income (Including Operating Surplus) improved by ₦113.78 billion (or 77.59), see table 5 below.

Table 6: IGR Performance

Description	2019 Actual ₦*Billion*	2018 Actual ₦*Billion*	2017 Actual ₦*Billion*	2016 Actual ₦*Billion*
Non-Tax Revenue	105.05	328.27	446.97	95.46
Investment Income	260.42	146.64	168.53	158.73
Interest Earned	2.05	5.54	3.55	0.32
Other Revenues	4,702.47	3,840.75	0.07	0.58
TOTAL	**5,069.99**	**4,321.20**	**619.12**	**255.09**
Year on year increase in revenue	17.33 %	597.96 %	142.71%	-62.57%

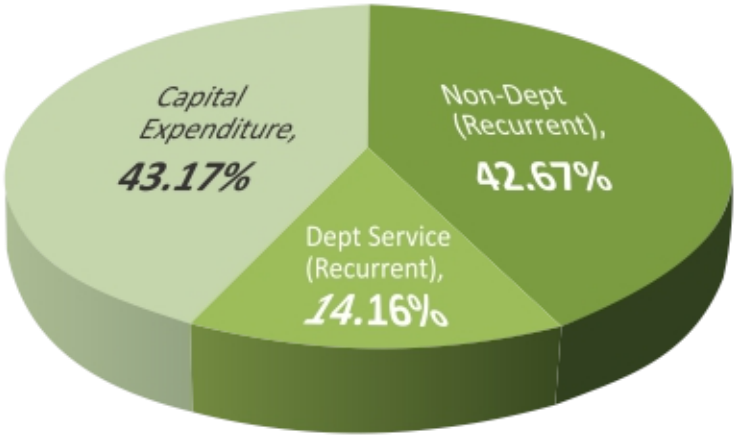
Despite the poor performance of some of the independent revenue sub-head and development observed, more revenue sources of the government is being identified and harnessed while leakages in the system are being blocked through e-collection.

3.2.0. Expenditure Performance

The aggregate expenditure of the Federal Government for the fiscal year 2019 stood at ₦14,461.25* billion, against the ₦8,906.96 billion projected for the period. The amount is ₦5,554.28 billion (or 62.36%) higher than the budget estimate and ₦4,757.28 billion (or 49.02%) higher than the ₦9,703.97 billion expended in the preceding year.

A disaggregation of the ₦14,461.25 billion total expenditure during the period showed that Recurrent (debt) of ₦2,047.72 billion, Recurrent(Non-debt) of ₦6,171.13 billion, Capital expenditure of ₦6,242.39** billion. Included in the Recurrent (Non-debt) and capital expenditure is the statutory transfer of ₦472.30 for the Statutory Bodies.

Figure 3.2: Composition of Federal Government Expenditure, 2019



Sources: OAGF

**Includes ₦6,242.39 billion Capital expenditure (Purchase/Construction of: PPE, Investment Property, Intangible Assets and Acquisition of Investments) recognized in the cash flow statements but excludes ₦474.43 billion, ₦237.18billion and ₦3.63 billion depreciation, amortization and bad debts charges respectively.*

***Inclusive of 2018 Capital expenditure utilised in 2019 fiscal year.*

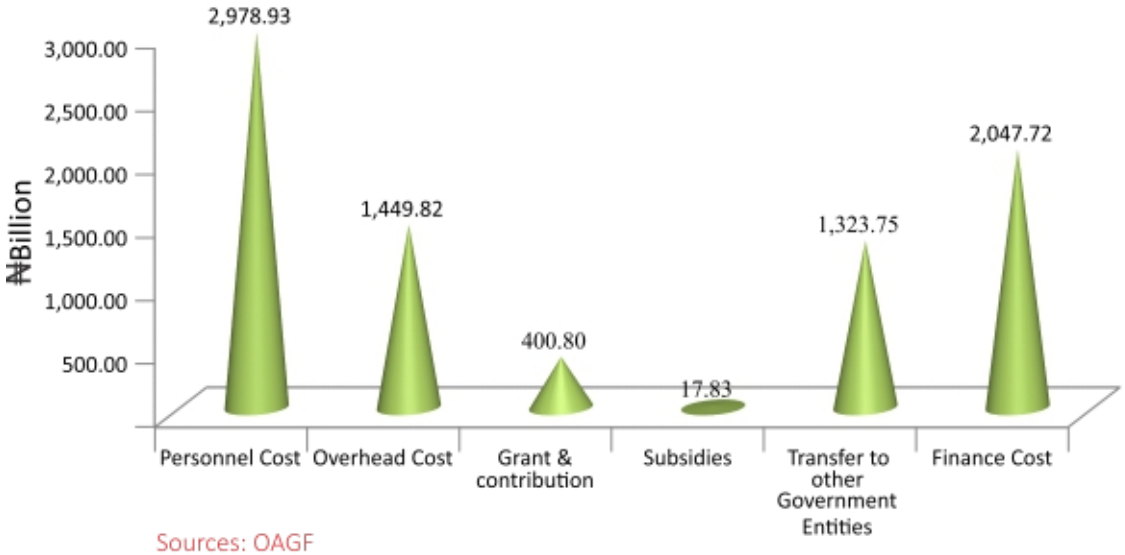
3.2.1 Recurrent Expenditure

The recurrent expenditure of the FGN for the year 2019 stood at ₦8,218.86 billion or 56.83 per cent of the total expenditure. Personnel cost increased by ₦59.35billion (or 2.03%) to ₦2,978.93 billion in 2019 compared to ₦2,919.58 billion of 2018, representing 36.25% of the recurrent expenditures while Overhead Cost, Grants &

Contribution, Subsidies, Transfer to other Government Entities and Finance cost accounted for ₦1,449.82 billion (or 17.64%), ₦400.80 billion (or 4.88%), ₦17.83 billion (or 0.22%), ₦1,323.75 billion (or 16.11%) and ₦2,047.72 billion (or 24.91%) of the recurrent expenditures respectively.

Further review showed that Overhead Cost and Grants & Contribution increased by ₦502.63 billion (or 53.07%) and ₦250.15 billion (or 166.04%) from the ₦947.19 billion and ₦150.65billion reported in the preceding year respectively. The total recurrent expenditure includes expenditures from the Service wide vote, Special Intervention (Recurrent) and Payments from Special Accounts.

Figure 3.3: Federal Government Recurrent Expenditure Component, 2019 (₦ billion)



Sources: OAGF

* Personnel cost includes Employees Benefits of ₦316.40 billion

3.2.2: Capital Expenditure

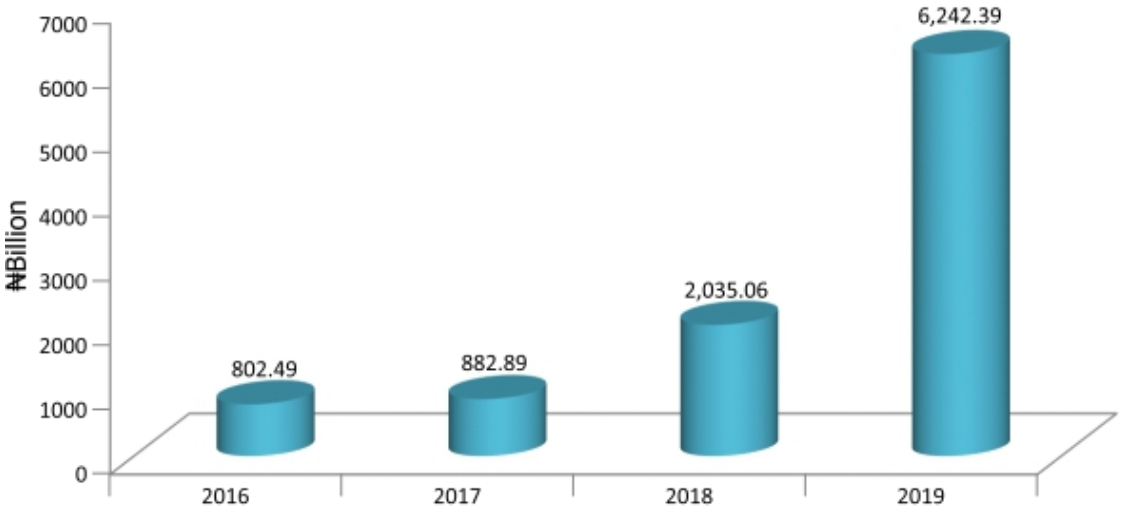
Total capital expenditure of the Federal Government in the review period was ₦6,242.39 billion compared to the sum of ₦2,035.06 billion of 2018, an increase of ₦4,207.33 billion (or 206.74%). Capital expenditure constitutes 43.17 percent of Federal Government aggregate expenditure. A breakdown of the expenditure showed Purchase/Construction of PPE ₦5,570.87 billion, Investment property, ₦5.71billion, Purchase of Intangible Assets, ₦656.76 billion and Investment ₦9.05 billion. The expenditure includes capital expenditure from IGR, Transfers, Loans and Other Public Funds.

The capital expenditure constitutes 43.17 percent of Federal Government aggregate expenditure as at 31st December, 2019. Included in the ₦6,242.39 billion expended was ₦1,123.49 billion 2018 Capital budget carried over and expended in 2019. Funds were released to priority sectors particularly, Power, Roads, Rail, Housing, Aviation, and Agriculture to stimulate economic activities and growth.

Table 7: Capital Expenditure on Assets Acquisition

Description	2019 ₦*Billion*	2018 ₦*Billion*	2017 ₦*Billion*	2016 ₦*Billion*
Aggregate Expenditure	6,242.39	2,035.06	882.89	802.49
% Change	206.74%	130.50%	10.02%	3.27%

Figure 3.4: Aggregate Capital Expenditure



3.2.3 Statutory Transfer

The sum of ₦472.29 billion was transferred to statutory bodies in year 2019 to finance Personnel, Overhead and Capital expenditures. The amount constituted 3.27 percent of aggregate expenditure for the period. These transfers were part of FGN aggregate expenditure for the period. Further analyses are as in table 6 below.

Table 8: Statutory Transfer

DESCRIPTION	2019 ACTUAL ₦*Billion*	2018 ACTUAL ₦*Billion*	2017 ACTUAL ₦*Billion*	2016 ACTUAL ₦*Billion*
National Assembly	128.00	125.00	125.00	114.99
National Judicial Council	109.93	99.99	100.00	69,99
Independent National Electoral Commission	45.50	45.50	45.00	45.00
Universal Basic Education Commission	112.47	109.06	95.19	77.11
Niger Delta Development Commission	71.19	71.19	64.02	41.05
Public Complaint Commission	4.20	4.20	4.00	2.00
National Human Right Commission	1.00	1.50	1.20	1.21
Total	**472.29**	**456.46**	**434.41**	**351.35**
Increase from prior year	3.47%	5.08%	23.64%	-9.52 %

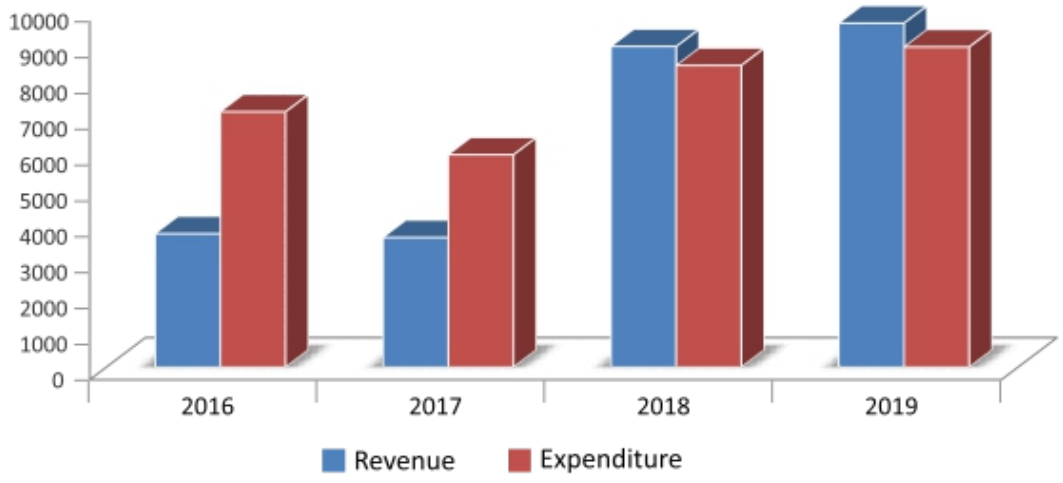
3.2.4 FGN Fiscal Balance and Financing

FGN budgeted deficit financing of ₦1,908.48 billion for the year ended December 31, 2019 compared to ₦1,954.46 billion for 2018, a decrease of ₦45.99 billion (or 2.35 %). The deficit of ₦1,908.48 billion were to be funded from Privatization Proceeds of ₦210.00 billion, Multi-lateral/Bi-lateral Project-tied Loans ₦92.84 billion and new borrowings of ₦1,605.64 billion. The borrowing were to be sourced thus: ₦802.82 billion from the domestic market and ₦802.82 billion external to achieve one of the objectives of the Debt Management Strategy (2016-2019) which has a target ratio of 60:40 between Domestic and External Debt. However, the sum of ₦ 1,498.23 billion and ₦1,073.87 billion was sourced from domestic and external market respectively to finance the deficit.

Table 9 Revenue and Expenditure Performance 2016-2019

Description	2019 Actual ₦Billion	2018 Actual ₦Billion	2017 Actual ₦Billion	2016 Actual ₦Billion
Aggregate Revenue	9.597.11	8,945.45	3,617.65	3,723.25
Aggregate Expenditure	8,934.09	8,417.50	5,924.16	7,124.48
Surplus/(Deficit) from Operating Activities for the Period	*663.02*	*527.94*	*(2,306.51)*	*(3,401.23)*

Figure 3.5: Revenue and Expenditure 2016-2019



04

ASSETS

4.0. Assets

4.1. Assets

Total assets of the Federal Government increased by ₦5,289.62 billion (or 151.12%) to ₦8,789.96 billion in 2019 from the ₦3,500.34 billion reported in 2018. Current assets of the FGN in the review period stood at negative ₦1,238.92 billion compared to negative of ₦805.39 billion in 2018. Major component of the current assets is the overdrawn position of cash and cash equivalent of negative ₦1,527.02 billion. Receivable, Prepayments and Inventories accounted for ₦277.00 billion, ₦3.88 billion and ₦7.23 billion respectively. However, legacy asset of the federal government are yet to be fully recognized in the book

Figure 4.1: Current Assets

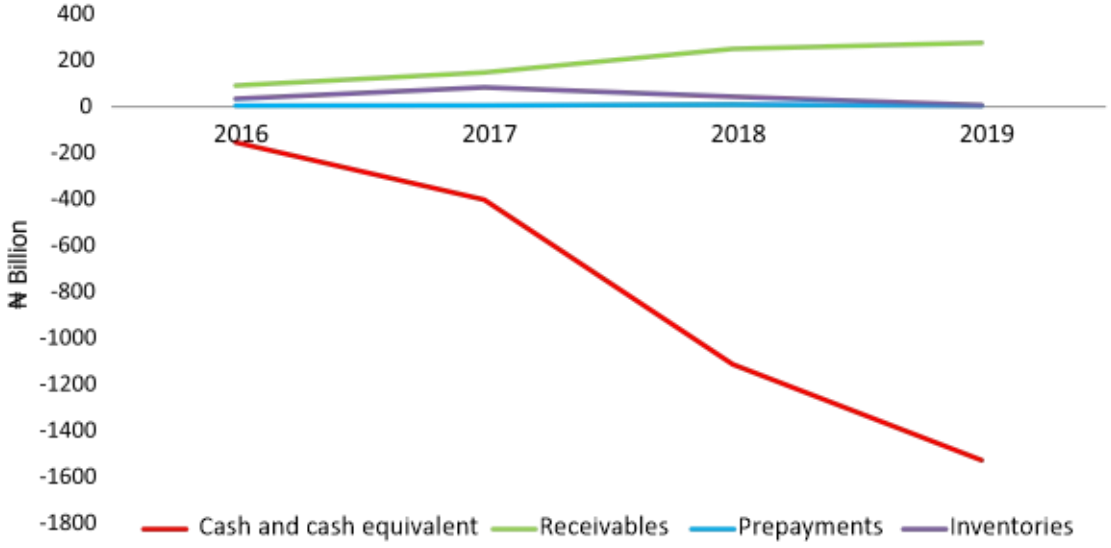


Table: 10 Cash and Cash Equivalent

Description	2019 Actual ₦*Billion*	2018 Actual ₦*Billion*	2017 Actual ₦*Billion*	2016 Actual ₦*Billion*
Cash & Cash Equivalent	-1,527.02	-1,112.46	-400.34	-152.74
Movements in Percentage	**37.27%**	**177.88%**	**162.11%**	**151.08%**

The negative Cash and Cash equivalent in 2019 was largely, induced by the overdrawn position of the CRF and TSA Sub Recurrent Account of ₦3,468.54 billion and ₦505.57 billion respectively.

Non-current assets stood at ₦10,028.88 billion, an increase of ₦5,723.16 billion (or 132.92%) from ₦4,305.72 billion in 2018. Significant components of the Non-current Assets are Investment, property, plant and equipment (PPE) and Intangible Assets.

Table 11: Non-Current Assets

Asset Class	2019 (₦Billion)	2018 (₦Billion)
Long Term Loans	1.57	14.97
Investments	1,641.70	1,429.05
Property, Plant & Equipment	7,733.24	2,633.98
Investment Property	26.54	21.48
Intangible Assets	625.83	206.24
Total Non-Current Assets	**10,028.88***	**4,305.72**

**carrying amount*

4.1.1. Investments

The total investments of the Federal government increased by ₦212.65 billion (or 14.88%) to ₦1,641.70 billion in 2019, up from ₦1,429.05 billion in 2018. FGN investments comprises of investments in both quoted and unquoted companies which are further categorized into local and foreign investments. While local investments accounted for ₦1,611.30 billion, foreign investments stood at ₦30.40 billion.

Figure 4.2: Composition of Investments - 2019



4.1.2. Property, Plant & Equipment

Property, Plant & Equipment constitute 77.11% of FGN total non-current assets. It comprises of land and buildings, infrastructure, Plant & Machinery, Transportation Equipment, Furniture & Fittings, Specialized Assets, Assets-Under-Construction among others.

Figure 4.3: Non-current Assets Component-2019

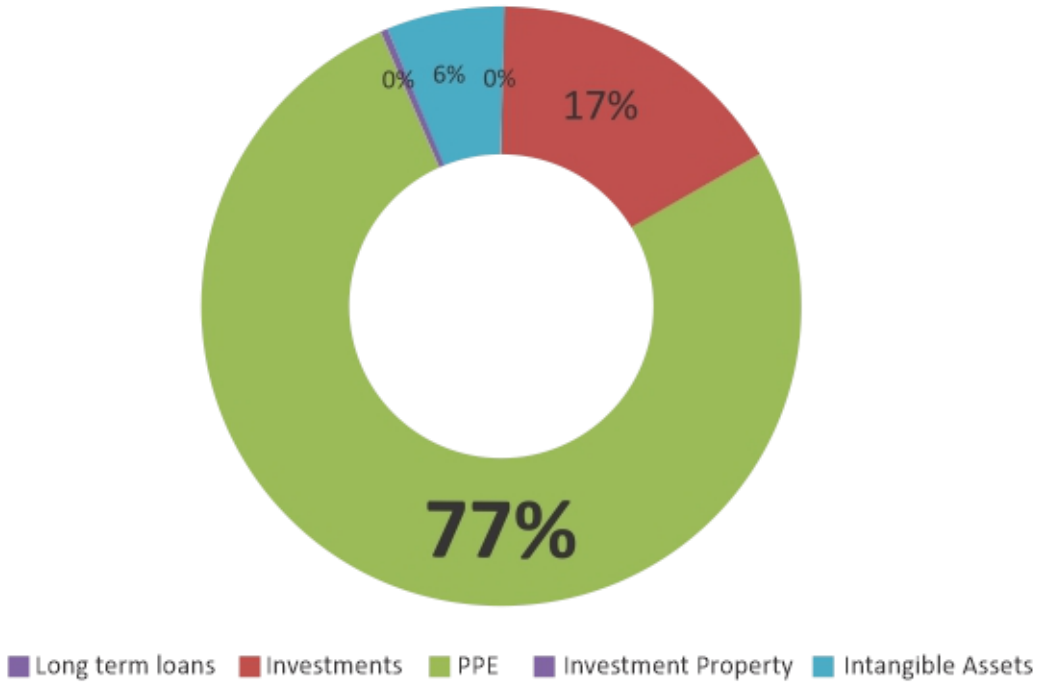
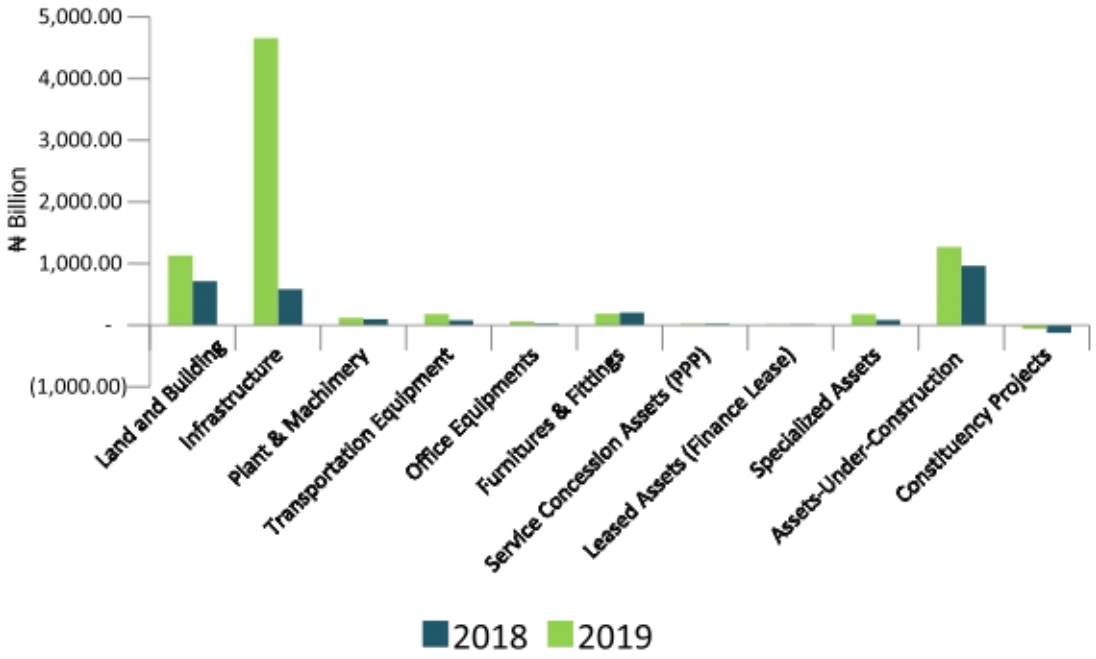


Figure 4.4: Property, Plant and Equipment breakdown – (2018-2019)



The value of Property, Plant & Equipment owned by the FGN increased by ₦5,099.26 billion (or 193.60%) to ₦7,733.24 billion in 2019 from the ₦2,633.98 billion of the preceding year. The major component of the federal government's property, plant and equipment are land and buildings, infrastructure assets and Assets under construction.

4.1.2.1. Land and Building

Federal government land and Building increased by ₦440.22 billion (or 56.48%) in 2019 to ₦1,219.60 billion. Substantial part of the land and building are administrative building. However, land and building acquired before the adoption of IPSAS accrual accounting basis in 2016(legacy Assets) are yet to be recognized in the books.

4.1.2.2. Infrastructure Assets

Infrastructure assets increased by ₦4,326.70 billion (or 649.46%) to ₦4,992.91 billion in the current year from the ₦666.21 billion in 2018. Infrastructure assets accounted for 60.23% of the total Property, Plant & Equipment reported by the FGN. Though, Legacy infrastructure assets are yet to be reported.

4.1.2.3. Assets-Under-Construction

This class of assets relates to assets that are still under construction which when completed, they shall be reclassified to the appropriate asset class. These assets increased by ₦305.91billion (or 31.81%) to ₦1,267.46 billion. Also, they are not depreciated until when reclassified then the appropriate depreciation rate will be applied.

4.1.3. Intangible Assets

This comprises of Goodwill (Acquired), Patent Right, Copyright, Trade Mark, Franchise, Research & Development and Broadcast Rights. Intangible assets for the current year increased by ₦656.76 billion (or 223.90%) to ₦950.08 billion from ₦293.32 billion of prior year.

05

Liabilities

5.0. Liabilities

5.1. Liabilities

The total liabilities of the FGN stood at ₦25,968.68 billion in 2019, an increase of ₦3,546.26 billion (or 15.82%) from the ₦22,422.42 billion reported in 2018. Current liabilities accounted for ₦4,977.24 billion, while non-current liabilities stood at ₦20,991.44 billion.

5.1.1. Current liabilities

Table 12: Composition of Current Liabilities (2016-2019)

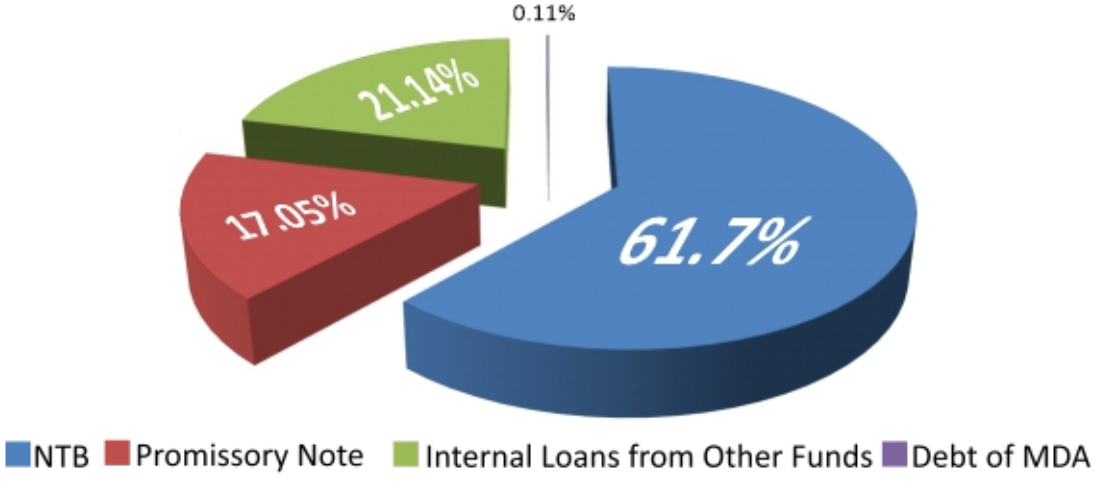
Description	2019 (₦Billion)	2018 (₦Billion)	2017 (₦Billion)	2016 (₦Billion)
Deposits	0.10	10.99	3.08	3.05
Short Term Loans & Debts	4,297.26	3,978.57	4,783.71	4,418.31
Unremitted Deductions	2.05	6.03	5.55	4.83
Payables	674.20	268.07	267.76	199.97
Short Term Provisions	3.63	-	-	0.01
Current Portion of Borrowings	-	0.01	8.37	2.52
TOTAL	**4,977.24**	**4,263.67**	**5,068.48**	**4,628.68**
Movement	16.74 %	-15.88%	9.50 %	42.00%

Current liabilities increased by ₦713.57 billion (or 16.74%) in 2019 to ₦4,977.24 billion from ₦4,263.67 billion of the preceding year. Short Term Loans & Debts and Payables constitutes significant portion of the current liabilities.

5.1.1.1. Short Term Loans & Debts

Federal government's short term debts increased by ₦318.69 billion (or 8.01%) in the review period. It comprises of Nigerian Treasury Bills (NTB), Promissory Note, Internal Loans from Other Funds and Debt of MDA.

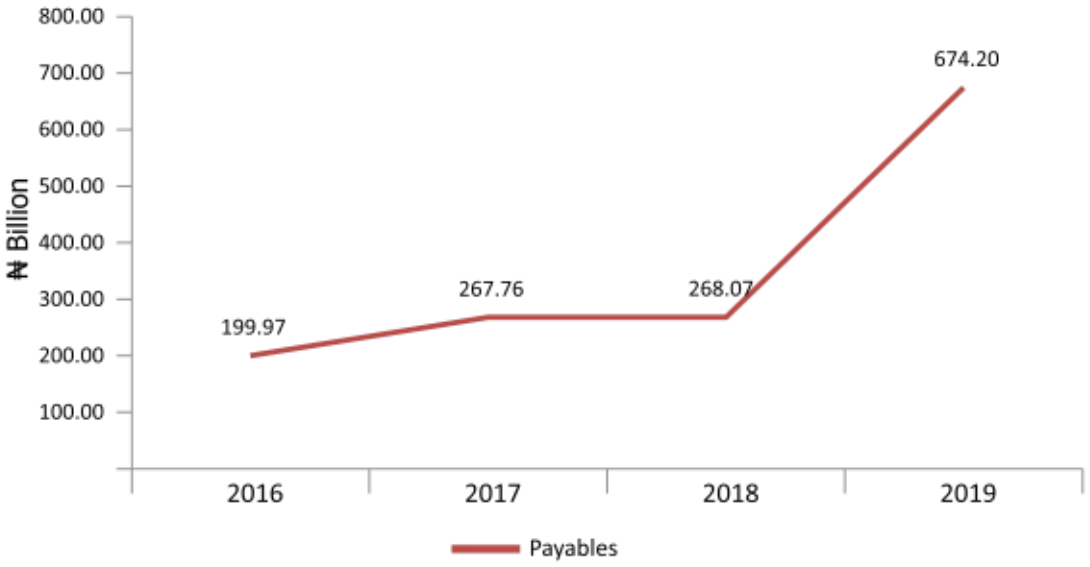
Figure 5.1: composition of Short Term Debts – 2019



5.1.1.2. Payables

Payables surged by ₦406.13 billion (or 151.50%) to ₦674.2 billion in 2019 compare to ₦268.07 billion in 2018. Other payables relates to personnel emoluments, pension & gratuity, professional fees, overheads and other goods & services.

Figure 5.2: Payables (2016 – 2019)



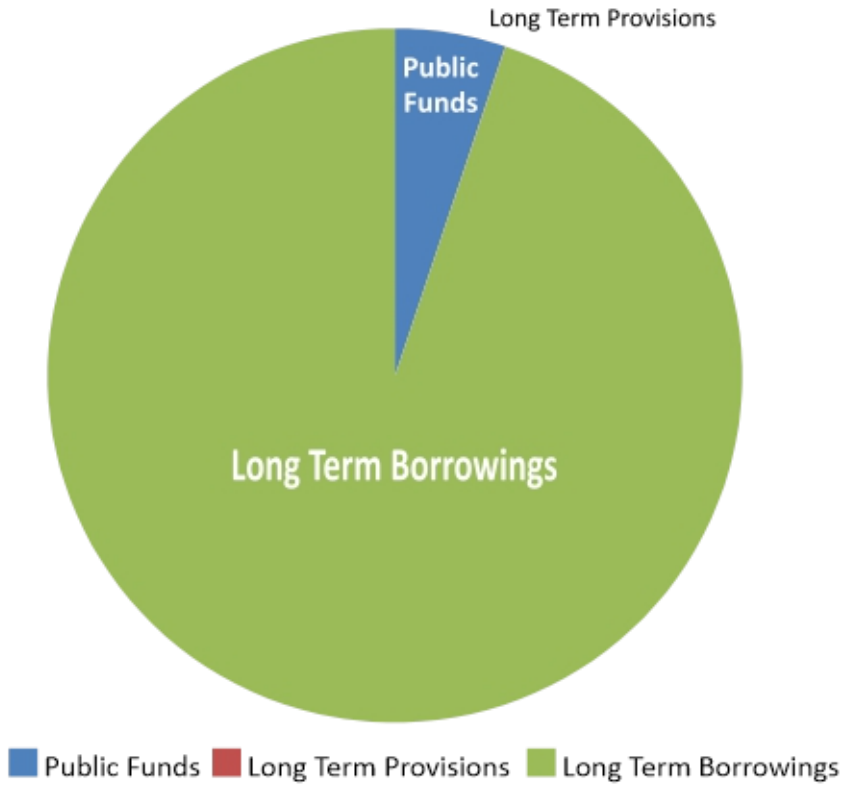
5.1.2. Non-Current Liabilities

Total Non-current Liabilities increased by ₦2,832.69 billion (or 15.60%) to ₦20,991.44 billion in 2019, from the ₦18,158.75 billion reported in 2018. Non-current Liabilities comprises of Public Funds, Long Term Provisions and Long Term Borrowings.

Table 13: Non-Current Liabilities 2(016-2019)

Description	2019 ₦ Billion	2018 ₦ Billion	2017 ₦Billion	2016 ₦ Billion
Public Funds	1,080.39	1,505.48	1,090.04	973.44
Long Term Provisions	0.12	469.03	179.89	107.78
Long Term Borrowings	19,910.93	16,184.24	13,243.48	9,955.73
Total Non-Current Liabilities	**20,991.44**	**18,158.75**	**14,513.42**	**11,036.95**
% Change	15.60%	25.12%	31.50%	24.12%

Figure 5.3: Composition of Long Term liabilities – 2019



Public Funds and Long Term Borrowings constitute significant components of the long term liabilities.

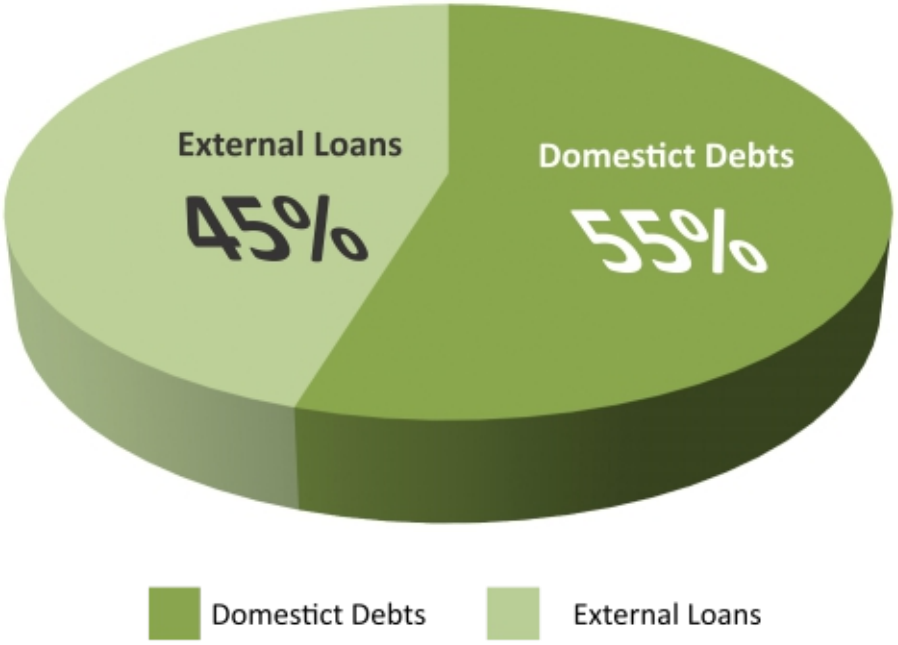
5.1.2.1. Public Funds

Total Public funds decreased by ₦425.09 billion (or 28.24%) in 2019 to ₦1,080.39 billion from ₦1,505.48 billion in 2018. Pension Bond Redemption Fund, Tertiary Education Trust Fund, Development of Natural Resources, FGN Signature Bonuses Account, CISS Levy, Wheat Grain Levy, Ecological Fund and Stabilization Fund accounted for substantial components of the public funds.

5.1.2.2. Long Term Borrowings

FGN long term borrowing accounted for 94.85% of the Non-Current Liabilities and 76.67% of the total liabilities in 2019. Further review showed that long-term borrowing increased by ₦3,726.69 billion (or 23.03%) to ₦19,910.93 billion in the current from ₦16,184.24 billion of the preceding year. The debts are from both domestic and external sources.

Figure 5.4: Composition of FGN Long Term Borrowings- 2019

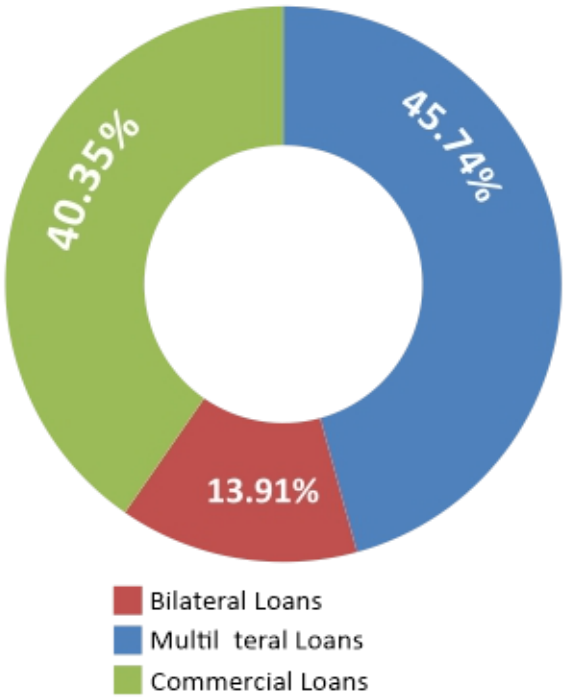


5.1.2.2.1. External loans

Nigeria's external debts stock stood at ₦9,022.42 billion (US$ 27,676.14 million) at the end of 2019. This showed an increase of ₦1,263.19 billion (US$ 2,401.78 million) from the ₦7,759.23 billion (US$ 25,274.36 million) reported in 2018. FGN component of the total external loans of ₦9,022.42 billion (US$ 27,676.14 million) outstanding was ₦7,534.27 billion (US$ 23,111.27 million). The balance of ₦1,488.15 billion (US$ 4,564.87 million) are loans to states & FCT

The External Debt Stocks are further categorized into Non-marketable and Marketable instruments. Non-marketable debts are loans obtained from the Multilateral and Bilateral sources while marketable debt comprise Eurobonds and Diaspora Bond issued in the International Capital Market (ICM). The composition of the external loans is as shown the chart below.

Figure 5.5: External Debt Stock by Source – 2019 (US$' Million)



5.1.2.2.2. Domestic Debts

The domestic debts of the FGN increased by ₦1,498.23 billion (or 11.73%) to ₦14,272.64 billion

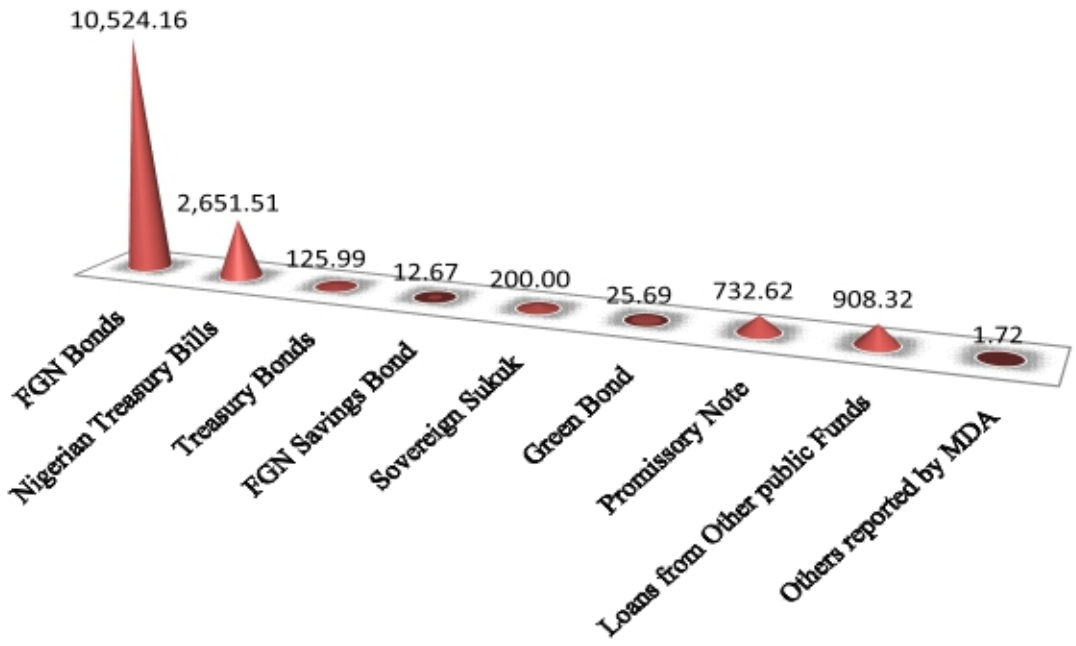
In 2019 compared to ₦12,774.41 billion in the corresponding period of 2018. The increase was essentially as a result of the issuance of FGN Bonds to fund the 2019 Appropriation Act and refinancing of matured FGN securities, as well as the settlement of local debts and other contractual obligations of the FGN through the issuance of Promissory Notes. The ₦14,272.64 billion domestic debts excludes ₦908.32 billion Loans from Other public Funds and the ₦1.72 billion loans reported by MDA.

Table 14: FGN's Domestic Debt Stock Outstanding (2016 – 2019)

Instrument	2019 ₦Billion	2018 ₦Billion	2017 ₦Billion	2016 ₦Billion
FGN Bonds	10,524.16	9,334.74	8,715.81	7,564.94
Nigerian Treasury Bills	2,651.51	2,735.97	3,579.80	3,277.28
Treasury Bonds	125.99	150.99	175.99	230.99
FGN Savings Bond	12.67	10.8	7.20	-
Sovereign Sukuk	200.00	200.00	100.00	-
Green Bond	25.69	10.69	10.69	-
Promissory Note	732.62	331.27		
Sub-Total (DMO)	**14,272.64**	**12,774.41**	**12,589.49**	**11,073.21**
Loans from Other public Funds	908.32	908.32	908.32	908.32
Others reported by MDA	1.72	1.72	1.72	1.72
TOTAL	**15,182.68**	**13,684.45**	**13,499.53**	**11,983.25**

Sources: DMO & OAGF

Figure 5.6: Composition of FGN Domestic Debts 2019



5.2. FGN Debt Portfolio

The FGN's total debt portfolio stood at ₦21,806.92 billion in 2019 compared to ₦19,234.81 billion in 2018, an increase of ₦2,572.11 billion (or 13.37%). External loan accounted for ₦7,534.27 billion while domestic stood at ₦14,272.64 billion. The debt portfolio excludes other internal liabilities reported in the Statements of Financial Performance as shown the table below.

Table 15: Nigeria's Total Public Debt (2016 – 2019)

Description	2019	2018	2017	2016
External Debt Stock				
Federal Government of Nigeria				
US$ Million	23,111.27	21,043.65	14,796.30	7,838.66
NG₦ Million	7,534,274.02	6,460,399.86	4,527,670.69	2,390,791.51
Domestic Debt Stock				
Federal Government of Nigeria				
US$ Million	43,781.12	41,610.44	41,142.11	36,256.41
NG₦ Million	14,272,644.79	12,774,405.70	12,589,486.13	11,058,204.30

Source: DMO

06

IPSAS ACCRUAL BASIS GPFS FEDERAL GOVT. GPFS

6.0 Federal Government GPFS

Introduction

The Federal Government GPFS for the year ended 31st December, 2019 was prepared on IPSAS accrual accounting basis. The Statements are prepared pursuant to the Government policy for all Public Sector Entities in Nigeria to adopt the provisions of IPSAS Accrual Basis of Accounting in the preparation and presentation of financial statements to meet specific information needs of users such as citizens, voters, representatives, Investors, Creditors, Research Institutions, Banks, suppliers, the media, development partners and International Community.

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

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

FEDERAL GOVERNMENT OF NIGERIA

FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019



Alhaji Ahmed Idris, FCNA
Accountant-General
of the Federation

6.1 Responsibility for the Financial Statements

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

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

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

In consolidating the 2019 GPFS, I relied on the control measures put in place in the various MDA. While my Office is responsible for the consolidation process, the Responsibility for the transactions and other events reported in the Financial Statements rests entirely with the respective accounting Officers of the reporting entities in line with FR paragraph 111(ii) (a-c) and 112(i) (a-l) of 2009. These Financial Statements reflect government operations and financial position of Government as at 31st December, 2019.



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

6.2 AUDITOR-GENERAL FOR THE FEDERATION'S AUDIT CERTIFICATE

Auditor-General for the Federation's Annual Report
on the Federal Government of Nigeria Consolidated Financial Statements
for the year ended 31st December 2019.

Qualified Opinion

I have audited the Federal Government of Nigeria (FGN) Consolidated Financial Statements for the year ended 31st December, 2019. The Consolidated Financial Statements reproduced in this Report from page 84 to page 657 comprised Consolidated Statement of Financial Position, Consolidated Statement of Financial Statement of Cash Flows, Consolidated Statement of Comparison of Budget and Significant Accounting Policies. The Report also included Statement of Responsibility for the FGN Consolidated Financial Statements by the Accountant-General of the Federation reproduced on page 85

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, 2019, and of its financial performance and its cash flows for the then ended in accordance with International Public Sector Accounting Standards (IPSAS).
Accrual Basis adopted by the Financial Reporting Council of Nigeria.

Basis for Qualified Opinion
Consolidation of Unaudited Trial Balances and Non-Preparation of Stand-alone Financial Statements of MDAs.

The Federal Government of Nigeria Consolidated Financial Statements for the ended 31st December, 2019 were combinations of Unaudited Trial Balances and Financial Statements of Ministries, Departments and Agencies (MDAs) instead of consolidation of their audited financial statements. The Consolidation of Unaudited Financial Statements of MDAs prevented this evaluation of the basis of measurement, recognition and disclosure of the elements of the financial statements as well as auditors' reports theron before consolidation by the Accountant-General of the Federation.

Non-adherance to timeline on Examptions taken on First Time Adoption of IPSAS

The Federal Government of Nigeria took advantage of certain transitional exemptions available to first time adopters on 1st January, 2016 when the FGN adopted IPSAS Accrual Basis of Accounting. The Exemption allows first-time adopters three years to recognize specified assets and liabilities. However, the FGN consolidated financial statements for the year ended 31st December, 2019 were still prepared under transitional exemptions as disclosed within the summary of Significant Accounting Policies to the effect that "...some existing assets acquired prior to commencement of IPSAS accrual basis of accounting are yet to be valued and brought into the books."
Consequently, the exemptions in respect of accounting for revenues and assets beyond the transitional timeline effect the fair presentation of the FGN Consolidated Financial Statements.

Emphasis of Matter

I draw attention to Note 5 (Tax Revenue) to the FGN Consolidated Financial Statements (CFS) for the year ended 31st December 2019, which did not capture the independent tax revenue in Note 5 to the CFS. The proceeds from the personal income tax of the personnel of the Armed Forces of the Federal, the Nigeria Police Force, the Ministry of Foreign Affairs were not recognized in the CFS.

My openion is not qualified in resfect of this emphasis of matter.

Other Matters

Non-Compliance with Extant Regulations on Approval of the Consolidated Financial Statement

The Account-General of the Federation (AGF) was the only Officer of the FNG that signed the Consolidated Statement of Financial Position. The Honourable Minister of Finance, Budget and National Planning (HMoFB&NP) should have co-signed with the AGF and also include their Financial Reporting Council of Nigeria (FRC of Nigeria) registration numbers.

Non-Provision of Background Information for the Federal Government of Nigeria (Audited Entity) in the Consolidated Financial Statements

There was no Background Information in relation to the Economic Entoty. That is, the Federal Government of Nigeria (FGN) in the Consolidated Financial Statements to aid users understanding. This information should have been provided and co-signed by the HmoFB&NP.

Non-Disclosure of Events after the Reporting Date

There was no disclosure of Events after the Reporting Date in the CFS. Events after the reporting date, adjusting or non-adjusting, even where non existed, should have been disclosed.

Non-Disclosure of Contingent Liabilities

There was no disclosure of liabilities in the CFS in spite of numerous litigations againts the FGN and commitments by FGN among others. There was no disclosure on process and Industrial Development Limited (P&ID) on-going litigation in the CFS for instance.

My openion is not qualified in respect of other matters.

Key Audit Matter

Key audit matters are those matters that, in the auditor's professional judgment, were of most significance in the audit of the Federal Government of Nigeria (FGN) Consolidated Financial Statements (CFS) for the year ended 31st December, 2019 and these matters were addressed in the context of theaudit of the CFS as a whole, and in forming the auditor's opinion thereon, and the auditor does not provide a separate opinion on this matter.

Non-Exclusion of the Commercial Public Sector Entities from the Consolidated Financial Statements

Commercial Public Sector Entities (CPSEs) such as the Federal Inland Revenue Service which ought to have been Excluded, were consolidated by the Accountant General of the

Federation. The CPSEs are to adopt International Financial Reporting Accounting Standards (IPSAS).

My opinion is not qualified in respect of Key Audit Matter.

Responsibility for the FGN Consolidated Financial Statements

In accordance with the provisions of Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), section 24 of Finance (Control and Management) Act, Cap F26 LFN 2004 and Section 49 of the Fiscal Responsibility Act 2007, the Accountant-General of the Federal Government of Nigeria Consolidated Financial Statements (CFS) in accordance with the IPSAS Accrual Basis adopted by the Financial Reporting Council of Nigeria. The AGF has thus prepared and submitted to me for audit the FGN CFS as reproduced in Section 4 of my report, in compliance with Extant Regulations.

Auditor-General for the Federation's Responsibility

My responsibility is to express an opinion on the FNG Consolidated Financial Statements based on the audit. O conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) adopted by the Financial Reporting Council of Nigeria. Those standards require that I comply with ethical requirements, plan and perform the audit to obtain reasonable assurance as to whether the consolidated Financial Statements are free from material misstatement.

An audit involve the performance of produres to obtain audit evidence about the amounts and disclosures in the Consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the statement of the risks of material misstatements of the Consolidated Financial Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and presentation of the Consolidated Financial Statement 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 policies used and the resonableness of the accounting estimates made by the Management, as well as of the overall presentation of the Consolidated Financial Statement.

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

Report on other Legal and Regulatory Requirements

Furthermore, other than the matters stated withing the basis for my opinion, the transactions of the Federal Government of Nigeria for the Year ended 31st December, 2019 that have come to my notice or that I have tested as part of my audit, have in all significant respect, been carried out in accordance with relevant Laws and Financial Regulations (2009).



Aghughu, Adolphus A. JP, FCNA, FCTI
Auditor-General for the Federation
FRC/2019/004/00000020094

6.3 CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTES	2019	2018
		₦ Billion	₦ Billion
REVENUE			
Government Share of FAAC (Statutory Revenue)	3	3,180.93	3,262.50
Government Share of VAT	4	158.05	146.52
Tax Revenue	5	-	0.00
Non-Tax Revenue	6	105.05	328.27
Investment Income	7	260.42	146.64
Interest Earned	8	2.05	5.54
Aid & Grants	9	371.98	219.56
Debt Forgiveness/Other Capital Receipts to CDF	10	19.25	11.83
Other Revenues	11	4,702.47	3,840.75
Transfer from other Government Entities	12	-	-
Other Funds	12A	796.92	983.83
Total Revenue		**9,597.11**	**8,945.45**
EXPENDITURE			
Salaries & Wages	13	2,662.53	2,690.45
Employees Benefits	14	316.40	229.14
Overhead Cost	15	1,449.82	947.19
Grants & Contributions	16	400.80	150.65
Subsidies	17	17.83	12.21
Depreciation Charges	18	474.43	675.52
Impairment Charges	19	-	-
Amortization Charges	20	237.18	73.07
Bad Debts Charges	21	3.63	-
Financial Charges	22	2,047.72	12.02
Transfer to other Government Entities	23	1,323.75	3,627.25
TOTAL EXPENDITURE		**8,934.09**	**8,417.50**
Surplus/(Deficit) from Operating Activities for the Period		**663.02**	**527.94**
Gain/ Loss on Disposal of Asset	24	0.03	(0.64)
(Gain)/Loss on Foreign Exchange Transaction	25	(54.81)	(53.96)
Share of Surplus/(Deficit) in Associates & Joint Ventures	26		
Total Non-Operating Revenue/(Expenses)		**(54.78)**	**(54.59)**
Surplus/(Deficit) from Ordinary Activities		**608.24**	**473.35**
Minority Interest Share of Surplus/ (Deficit)	27	**-**	**-**
Net Surplus/ (Deficit) for the Period		**608.24**	**473.35**

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

6.4 CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2019

ASSETS	NOTES	2019		2018	
CURRENT ASSETS		₦ Billion		₦ Billion	
Cash and Cash Equivalents	28	(1,527.02)		(1,112.46)	
Receivables	29	277.00		251	
Prepayments	30	3.88		11.72	
Inventories	31	7.23		44.61	
TOTAL CURRENT ASSETS		**(1,238.92)**	**(1,238.92)**	**(805.39)**	**(805.39)**
NON-CURRENT ASSETS					
Long Term Loans	32	1.57		14.97	
Investments	33	1,641.70		1,429.05	
Property, Plant & Equipment	34	7,733.24		2,633.98	
Investment Property	35	26.54		21.48	
Intangible Assets	36	625.83		206.24	
Total Non-Current Assets		10,028.88	10,028.88	4,305.72	4,305.72
TOTAL ASSETS			**8,789.96**		**3,500.34**
LIABILITIES					
Current Liabilities					
Deposits	37	0.10		10.99	
Short Term Loans & Debts	38	4,297.26		3,978.57	
Unremitted Deductions	39	2.05		6.03	
Payables	40	674.20		268.07	
Short Term Provisions	41	3.63		-	
Current Portion of Borrowings	42	-		0.01	
Total Current Liabilities		4,977.24	4,977.24	4,263.67	4,263.67
Non-Current Liabilities					
Public Funds	43	1,080.39		1,505.48	
Long Term Provisions	44	0.12		469.03	
Long Term Borrowings	45	19,910.93		16,184.24	
Total Non-Current Liabilities		20,991.44	20,991.44	18,158.75	18,158.75
Total Liabilities			**25,968.68**		**22,422.42**
Net Assets			(17,178.72)		(18,922.08)
NET ASSETS/EQUITY					
Capital Grant	46	5,551.26		3,747.97	
Reserves	47	(23,338.22)		(23,143.41)	
Surpluses/(Deficits)		608.24		473.35	
Minority Interest		-		-	
Total Net Assets/Equity		(17,178.72)	(17,178.72)	(18,922.08)	(18,922.08) -

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

6.5 CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2019

DESCRIPTION	NOTES	2019 ₦ BILLION		2018 ₦ BILLION	
CASH FLOWS FROM OPERATING ACTIVITIES INFLOWS					
Government Share of FAAC (Statutory Revenue)		3,180.93		3,262.50	
Government Share of VAT		158.05		146.52	
Tax Revenue		-		0.00	
Non-Tax Revenue		105.05		328.27	
Investment Income		260.42		146.64	
Interest Earned		2.05		5.54	
Aid & Grants		371.98		219.56	
Debt Forgiveness		19.25		11.83	
Other Revenue		4,702.47		3,840.75	
Transfer from other Government Entities		-		-	
Other Funds		796.92		983.83	
Total Inflow from Operating Activities (A)		9,597.11	9,597.11	8,945.45	8,945.45
Outflows					
Salaries & Wages		2,662.53		2,690.45	
Social Benefits		316.40		229.14	
Overhead Cost		1,449.82		947.19	
Grants & Contributions		400.80		150.65	
Subsidies		17.83		12.21	
Transfer to other Government Entities		1,323.75		3,627.25	
Finance Cost		2,047.72		12.02	
Total Outflow from Operating Activities (B)		8,218.86	8,218.86	7,668.91	7,668.91
Net Cash Inflow/(Outflow) From Operating Activities*	1		1,378.25		1,276.54
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from Sale of PPE					
Proceeds from Sales of Investment Property					
Proceeds from Sale of Intangible Assets					
Proceeds from Sale of Investment					
Dividends Received					
Purchase/Construction of PPE		5,570.87		1,773.06	
Purchase/Construction of Investment Property		5.71		13.32	
Purchase of Intangible Assets		656.76		243.77	
Acquisition of Investments		9.05		4.91	
Net Cash Flow from Investing Activites		6,242.39	-	2,035.06	-
CASH FLOW FROM FINANCING ACTIVITIES					
Capital Grant Received		1,803.28		1,853.95	
Proceeds from Borrowings		3,664.45		2,163.07	
Repayment of Borrowings		(191.61)		(197.52)	
Distribution of Surplus/Dividends Paid					
Net Cash Flow from Financing Activities		5,276.12	5,276.12	3,819.50	3,819.50
Net Cash Flow from all Activities			6,654.37		5,096.04
Cash & Its Equivalent as at 1/1/2019		(1,112.46)		(400.34)	
Cash & Its Equivalent as at 31/12/2019	2	(1,527.02)		(1,112.46)	
Notes: 1					
RECONCILIATION:					
Surplus/ (Deficit) per Statement of Performance		608.24		473.35	
Add Back Non-Cash Movement Items:					
Depreciation Charges	16	474.43		675.52	
Amortization Charges	17	237.18		73.07	
Impairment Charges	18	-		-	
Debt Forgiveness	19	3.63		-	
		1,323.48	1,323.48	1,221.95	1,221.95
Net Movement in Current Assets/Liabilities.					
Net Movement in Inventories		37.38		40.16	
Net Movement in Receivables		(26.25)		(101.69)	
Net Movement in Payables		(406.13)		(0.31)	
Net Cash Flow from Operating Activities		(395.00)	(395.00)	(61.83)	(61.83)
Note: 2					
Cash & its equivalent as at 31/12/2019					
Cash Balances					
Bank Balances		(1,527.02)	(1,527.02)	(1,112.46)	(1,112.46)
Certificate of Deposits					

6.6 STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	CAPITAL GRANT	RESERVE	ACCUMULATED SURPLUSES/ (DEFICITS)	TOTAL
		₦ Billion	₦ Billion	₦ Billion	₦ Billion
BALANCE AS AT 1ST JANUARY 2019	46	3,747.97	(23,143.41)	473.35	
Changes in Accounting Policy					-
Restated Balance		3,747.97	(23,143.41)	473.35	(18,922.08)
Surplus on Revaluation of Properties					-
Deficit on Revaluation of Investments					-
Net Changes in Reserve during the year			668.16		668.16
For the period		1,803.28		608.24	2,411.53
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 2019		5,551.26	(23,811.57)	1,081.60	

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6.7 CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 31ST DECEMBER, 2019

DESCRIPTION REVENUE	ACTUAL ₦Billion	FINAL ₦Billion	SUPPLIMENTARY ₦Billion	INITIAL ₦Billion	VARIANCE ON FINAL BUDGET ₦Billion
Government Share of FAAC (Statutory Revenue)	3,180.93	4,917.64		4,917.64	(1,736.70)
Government Share of VAT	158.05	229.00		229.00	(70.96)
Tax Revenue	-	-		-	
Non-Tax Revenue	105.05	114.72		114.72	(9.67)
Investment Income	260.42	146.64		146.64	113.78
Interest Earned	2.05	1.93		1.93	0.12
Aid & Grants	371.98	-		-	371.98
Debt Forgiveness	19.25	-		-	19.25
Other Revenues	4,702.47	-		-	4,702.47
Transfer from other Government Entities	-	-		-	
Other Funds	796.92				796.92
Total Revenue	**9,597.11**	**5,409.94**	-	**5,409.94**	**4,187.18**
EXPENDITURE					
Salaries & Wages	2,662.53	3,227.42		3,227.42	564.88
Social Benefits	316.40	4.24		4.24	(312.16)
Overhead Cost	1,449.82	3,490.87		3,490.87	2,041.05
Grants & Contributions	400.80	-		-	(400.80)
Subsidies	17.83	-		-	(17.83)
Depreciation Charges	474.43	-		-	(474.43)
Impairment Charges	-	-		-	
Amortization Charges	237.18	-		-	(237.18)
Bad Debts Charges	3.63	-		-	(3.63)
Public Debt Charges	2,047.72	-		-	(2,047.72)
Transfer to other Government Entities	1,323.75	-		-	(1,323.75)
TOTAL EXPENDITURE	**8,934.09**	**6,722.53**	-	**6,722.53**	**(2,211.57)**

DESCRIPTION CAPITAL EXPENDITURE BASED ON SECTORS	ACTUAL ₦Billion	FINAL ₦Billion	SUPPLIMENTARY ₦Billion	INITIAL ₦Billion	VARIANCE ON FINAL BUDGET ₦Billion
Adminstrative Sector	3,988.29			364.30	(3,623.99)
Economic Sector	1,755.30			956.53	(798.77)
Law and Justice Sector	175.25			36.50	(138.75)
Regional Sector	43.54			58.27	14.73
Social Sector	270.96			230.38	(40.58)
TOTAL CAPITAL EXPENDITURE	**6,233.34**		-	**1,645.98**	**(4,587.36)**
TOTAL EXPENDITURE	**15,167.43**		-	**8,368.50**	
BUDGET SURPLUS/(DEFICIT)	**(5,570.32)**		-	**(2,958.57)**	

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07

Notes to the Financial Statements

1.0 STATEMENT OF COMPLIANCE WITH INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)

The Consolidated Financial Statements of the Federal Government of Nigeria for the year ended 31st December, 2019 were prepared and presented in compliance with the provisions of International Public Sector Accounting Standards (IPSAS) Accrual basis issued to date.

2.0 SUMMARY OF SIGNIFICANT 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, 2019.

S/N.	Accounting Policy
Part A – General Accounting Policies	
2.1	**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.
2.2	**Reporting Period** The GPFS are for the period from 1st January to 31 st December, 2019 with corresponding Statement of Financial Position as at 31st December, 2018.
2.3	**Basis of Preparation** The GPFS have been prepared on historical cost s 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.
2.4	**Reporting Entity** The GPFS include the consolidation of financial statements of 959 Federal Government controlled Ministries, Departments and Agencies (MDA) funded either wholly or partially from the national budget and or other public funds except the Commercial Public Sector Entities (CPE)
2.5	**Annual Budget** The budget figures are as approved by the National Assembly and assented to by the President into Appropriation Act.
2.6	**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 Notes to the GPFS

2.7	**Comparative Information of Previous Year** The GPFS disclose all numerical information relating to the preceding year while accompanying notes only discloses numerical information relating to the current year.
2.8	**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	
2.9	**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.
2.10	**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.
2.11	**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.
2.12	**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.

2.13	**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	
2.14	**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.
2.15	**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 2014 as amended, the employer contributes 10% 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.
2.16	**Subsidies (e.g. Meal, Petroleum/Energy, etc.)** These are recognized in the Statement of Financial Performance when incurred.
2.17	**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.
2.18	**Depreciation Charges** The cost of PPE is written off, from the time they are brought into use, on a straight line basis over their expected useful lives less any estimated residual value as follows: a. Lease Properties Over the term of the lease b. Buildings (including investment property) 2% c. Infrastructure 5% d. Plant and Machinery 10% e. Transportation Equipment 20% f. Office Equipment: 25% g. Furniture and Fittings: 20% h. Specialised Assets (e.g. books, military and para-military hardware) 10% i. Acquired/Constructed and Written off Assets (e.g. Constituency Projects) 100%

19.	**Amortization Charges** The cost of intangible assets is written off, from the time they are brought into use, on a straight line basis over their expected useful lives as follows: i. Software acquired externally — 3 years ii. Goodwill (acquired) — 4 years iii. Copyrights — 4 years iv. Trademarks — 4 years v. Other Intangible assets — 4 years
2.20	**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.
2.21	**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.
2.22	**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	
2.23	**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.)
2.24	**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).
2.25	**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.)
2.26	**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.

2.27	**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.
2.28	**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.
2.29	**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.
2.30	**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.
2.31	**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.
Part E – Significant Accounting Policies: Liabilities	
2.32	**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.
2.33	**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.

2.34	**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.
2.35	**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.
2.36	**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.
2.37	**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.
2.38	**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
2.39	**Reserves** Reserves are accumulated surplus/deficit, revaluation reserves, prior year adjustments, transitional reserves, etc. as reported by PSE in the Statement of Financial Position.
2.40	**Statement of Cash flow** This s tatement 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
2.41	**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.

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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 CPE and revenue generated by Agencies of the FGN in line with the enabling laws.

- **Government Share of FAAC /Statutory Revenue (**Refe**r to** Note1): is the largest and dependable source of revenue to the Federal Government of Nigeria and refers to the 48.5 per cent Share of Federation **Account** distribution. It includes cost of collection received by DPR and NCS.

- **Government Share of VAT (**Refer to Note 2): this is the FGN 14 per cent share of VAT after deducting the 1 per cent from the 15 per cent due to FCT including cost of collection received by FIRS. It also refers to the share of 5 % tax on consumption collected by the FIRS on behalf of the three tiers of government.

- **Tax Revenue (Refer to Note 3):** is Paye/PIT paid by FCT

- **Non-Tax Revenue (Refer to Note 4):** Includes revenue from Licenses, Mining Rents, Royalties, Fines - General, Sales – General, Earnings –General, Rent on Government Buildings, Rent on Land & Others and Re-Imbursement – General that were generated by MDA as IGR.

- **Investment Income (Refer to Note 5):** these are Operating Surplus, Dividends and other income from the Government investment activities. It includes equity and corporate entities or companies distributions received by the FGN.

- **Interest Earned (Refer to Note 6):** This are Interest earned on deposit outside the TSA and also refers to income accrued on financial assets such as deposits, securities other than shares, loans and accounts receivable.

- **Aid & Grants (Note 7):** These are Aid and Grants received as income by the benefitting MDAs. They also refer to the various domestic and foreign Aid and Grants received.

- **Debt Forgiveness/Other Capital Receipts to CDF (Note 8):** Other Capital receipts are inflows into all other Funds; Examples are TETFUND, Rice levy. Etc.

- **Other Revenues (Note 9):** is unspecified revenue that accrued to the government. It includes transaction revenue not categorized elsewhere.

NOTE 3

FEDERAL GOVERNMENT SHARE OF FAAC

SECTOR	FEDERAL GOVERNMENT SHARE OF FAAC	TOTAL
ECONOMIC SECTOR		
CONSOLIDATED REVENUE FUND	3,180,931,827,731.62	3,180,931,827,731.62
GRAND-TOTAL	**3,180,931,827,731.62**	**3,180,931,827,731.62**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**3,180.93**	**3,180.93**

NOTE 3 A

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2019

DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	ADDITIONAL DISTRIBUTION FROM NNPC	EXCHANGE GAIN ALLOCATION	DISTRIBUTION FROM FOREX EQUALISATION	GOODS & VALUES CONSIDERATION ACCOUNTS / SOLID MINERAL REVENUE ACCOUNT	DISTRIBUTION OF ₦1.938B EXCESS BANK CHARGES	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦
JANUARY	202,606,346,089.62	32,346,490,344.08		423,710,352.15				235,376,546,785.85
FEBRUARY	181,966,467,506.60	32,346,490,344.08		282,193,786.28	21,097,500,000.00		3,939,570,094.98	239,632,221,731.94
MARCH	169,134,048,214.48	34,368,196,657.71		365,391,039.09	18,640,239,830.12		1,948,068,456.97	224,455,944,198.37
APRIL	157,489,967,362.18	34,368,196,657.71	4,219,500,000.00	278,805,393.23	5,521,403,113.45	23,207,250,000.00		225,085,122,526.57
MAY	186,270,699,084.22	34,368,196,657.71		339,307,103.65				220,978,202,845.58
JUNE	212,587,235,407.07	34,368,196,657.71		497,677,732.97				247,453,109,797.75
JULY	235,663,584,674.91	34,368,196,657.71		447,213,580.53				270,478,994,913.15
AUGUST	228,723,972,472.96	34,368,196,657.71		435,948,780.80				263,528,117,911.47
SEPTEMBER	220,443,213,709.90	44,441,361,755.11		443,786,361.84	8,439,000,000.00		851,133,433.59	274,618,495,260.44
OCTOBER	213,327,625,238.15	44,441,361,755.11		406,728,504.48				258,175,715,497.74
NOVEMBER	209,772,008,315.22	44,441,361,755.11		478,897,488.24		3,671,062,896.22		258,363,330,454.79
DECEMBER	167,532,585,215.88	44,441,361,755.11		336,854,664.27	22,363,350,000.01	6,329,250,000.00		241,003,401,635.27
SUB-TOTAL	**2,385,517,753,291.19**	**448,667,607,654.86**	**4,219,500,000.00**	**4,736,514,787.53**	**76,061,492,943.58**	**33,207,562,896.22**	**6,738,771,985.54**	**2,959,149,203,558.92**
SUB-TOTAL (APPROX. TO ₦ BILLION)	**2,385.52**	**448.67**	**4.22**	**4.74**	**76.06**	**33.21**	**6.74**	**2,959.15**

NOTE 3A - Contd.

DETAILS OF FEDERAL GOVERNMENT SHARE OF STATUTORY ALLOCATION FROM THE FEDERATION ACCOUNTS IN THE YEAR 2019

DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	ADDITIONAL DISTRIBUTION OF ₦ 11.269 BILLION FROM NNPC	EXCHANGE GAIN ALLOCATION	DISTRIBUTION OF ₦16.055B FROM FOREX EQUALISATION	DISTRIBUTION OF ₦14.712B FROM FOREX EQUALISATION	DISTRIBUTION OF ₦1.938B EXCESS BANK CHARGES	TOTAL
	₦	₦	₦	₦	₦	₦		₦
JANUARY	215,781,192,618.48	15,782,169,802.59			6,774,480,156.27	6,208,118,571.62	940,264,510.47	245,486,225,659.43
FEBRUARY	210,431,541,005.33	19,148,029,839.79						229,579,570,845.12
MARCH	217,994,516,016.78	19,148,925,368.32					317,431,755.92	237,460,873,141.02
APRIL	185,596,694,465.66	19,148,925,368.32	4,755,099,620.92		26,383,834,166.01			235,884,553,620.91
MAY	235,240,453,486.88	19,148,925,368.32					203,155,548.99	254,592,534,404.19
JUNE	228,294,799,542.87	19,148,925,368.32						247,443,724,911.19
JULY	238,342,687,761.74	19,148,925,368.32			17,657,880,749.43		3,550,299,811.96	278,699,793,691.45
AUGUST	216,067,912,662.65	32,346,490,344.08	5,063,400,000.00		10,560,303,434.28			264,038,106,441.01
SEPTEMBER	220,730,833,115.39	32,346,490,344.08		69,156,358.39				253,146,479,817.86
OCTOBER	210,109,290,446.75	32,346,490,344.08		117,291,624.04	21,097,499,999.99		2,135,332,356.11	265,805,904,770.97
NOVEMBER	229,483,346,726.95	32,346,490,344.08		342,172,777.56				262,172,009,848.59
DECEMBER	226,276,283,328.97	32,346,490,344.08		460,589,838.92	29,536,500,000.00			288,619,863,511.98
SUB-TOTAL	**2,634,349,551,178.45**	**292,407,278,204.38**	**9,818,499,620.92**	**989,210,598.92**	**112,010,498,505.98**	**6,208,118,571.62**		**3,062,929,640,663.72**
SUB-TOTAL (APPROX. TO ₦ BILLION)	**2,634.35**	**292.41**	**9.82**	**0.99**	**112.01**	**6.21**		**3,062.93**

NOTE 3 B

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 2019

DETAILS/ MONTH	RECEIPT FROM FAAC BY NCS	VAT	RECEIPT FROM FAAC BY FIRS	VAT	RECEIPT FROM FAAC BY DPR	VAT	TOTAL
	₦	₦	₦	₦	₦	₦	₦
JANUARY	5,316,201,978.21	292,324,887.94	5,065,621,321.17	3,738,073,754.81	4,037,004,011.49		18,449,225,953.62
FEBRUARY	3,645,161,193.20	340,206,284.24	3,783,939,584.06	3,838,539,498.83	4,072,577,741.77		15,680,424,302.10
MARCH	4,820,020,619.31	456,856,907.24	2,891,891,466.97	3,595,515,350.25	3,188,539,438.07		14,952,823,781.84
APRIL	5,024,875,391.12	260,052,627.00	2,776,194,414.08	3,375,377,191.93	3,872,888,290.34		15,309,387,914.47
MAY	5,199,956,770.11	354,520,284.44	3,277,276,726.99	3,504,904,044.12	3,124,936,737.11		15,461,594,562.77
JUNE	4,555,125,013.06	349,559,152.09	7,105,006,455.47	3,923,502,082.40	5,920,270,245.28		21,853,462,948.30
JULY	5,371,037,445.89	343,544,401.16	9,922,726,687.93	4,001,692,670.59	4,095,372,113.96		23,734,373,319.53
AUGUST	4,827,493,942.96	325,534,262.02	7,699,466,105.00	3,440,847,003.61	5,021,338,522.79		21,314,679,836.38
SEPTEMBER	5,100,442,797.73	518,093,990.99	7,988,844,813.45	3,005,205,230.73	3,644,727,392.20		20,257,314,225.10
OCTOBER	5,405,805,329.23	517,256,307.55	4,986,945,872.54	3,197,712,003.85	5,709,841,943.08		19,817,561,456.25
NOVEMBER	4,934,901,287.79	566,023,642.59	5,494,440,891.97	3,630,377,266.85	4,337,137,885.79		18,962,880,974.99
DECEMBER	4,753,058,226.20	481,873,739.84	3,731,089,695.07	3,124,792,384.00	3,898,080,852.24		15,988,894,897.35
SUB-TOTAL	**58,954,079,994.81**	**4,805,846,487.10**	**64,723,444,034.70**	**42,376,538,481.97**	**50,922,715,174.12**		**221,782,624,172.70**
SUB-TOTAL (APPROX. TO ₦ BILLION)	**58.95**	**4.81**	**64.72**	**42.38**	**50.92**		**221.78**

NOTE 3

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 2019 - Contd.

DETAILS/ MONTH	RECEIPT FROM FAAC BY NCS	RECEIPT FROM FAAC BY NCS	VAT	RECEIPT FROM FAAC BY FIRS	VAT	RECEIPT FROM FAAC BY DPR	TOTAL
	₦	₦	₦	₦	₦	₦	₦
JANUARY	3,638,296,721.61	3,638,296,721.61	486,156,397.42	4,567,841,264.41	2,872,398,202.95	3,104,679,078.04	14,669,371,664.43
FEBRUARY	4,086,424,107.61	4,086,424,107.61	522,621,369.63	2,949,385,833.07	3,343,237,483.41	4,469,875,609.01	15,371,544,402.73
MARCH	3,364,341,982.42	3,364,341,982.42	456,856,907.24	2,517,101,384.09	3,121,024,708.20	2,965,035,262.72	12,424,360,244.67
APRIL	3,667,895,515.92	3,667,895,515.92	473,428,297.30	2,623,883,392.29	2,874,582,276.53	3,672,425,803.48	13,312,215,285.52
MAY	4,091,885,752.39	4,091,885,752.39	517,359,337.77	5,715,365,585.16	2,957,697,949.11	4,061,015,429.91	17,343,324,054.34
JUNE	4,105,945,142.19	4,105,945,142.19	520,397,266.46	4,186,340,098.18	3,216,534,977.51	3,917,997,530.68	15,947,215,015.02
JULY	4,301,352,403.59	4,301,352,403.59	517,380,367.75	9,309,056,944.14	2,896,323,868.31	5,422,718,239.39	22,446,831,823.18
AUGUST	3,905,329,296.76	3,905,329,296.76	515,748,917.84	6,641,449,184.34	2,676,523,290.88	5,269,297,702.68	19,008,348,392.50
SEPTEMBER	4,466,712,247.01	4,466,712,247.01	776,981,128.91	4,481,716,628.31	3,804,712,588.56	3,340,908,914.02	16,871,031,506.81
OCTOBER	4,355,185,370.41	4,355,185,370.41	301,571,075.29	3,762,446,764.60	2,864,626,042.16	4,287,923,189.22	15,571,752,441.68
NOVEMBER	4,692,008,794.73	4,692,008,794.73	306,900,066.56	3,699,265,388.41	3,899,966,025.65	5,817,943,318.35	18,416,083,593.70
DECEMBER	4,698,904,548.19	4,698,904,548.19	306,309,346.89	6,275,812,811.00	3,376,842,134.00	3,529,040,812.05	18,186,909,652.13
SUB-TOTAL	**49,374,281,882.83**	**49,374,281,882.83**	**5,701,710,479.06**	**56,729,665,278.00**		**49,858,860,889.55**	**199,568,988,076.71**
SUB-TOTAL (APPROX. TO ₦ BILLION)	**49.37**	**49.37**	**5.70**	**56.73**		**49.86**	**199.57**

NOTE 4
DETAILS OF FEDERAL GOVERNMENT SHARE OF VALUE ADDED TAX FROM THE FEDERATION ACCOUNTS IN THE YEAR 2019

DETAILS/ MONTH	2019 TOTAL	2018 TOTAL
	₦	₦
JANUARY	13,542,139,439.66	11,284,743,457.25
FEBRUARY	14,040,585,831.13	12,989,285,746.21
MARCH	12,954,708,403.56	12,021,682,227.89
APRIL	12,389,194,092.48	11,249,315,528.05
MAY	12,967,665,743.97	11,676,192,483.92
JUNE	14,357,485,747.88	12,556,092,339.72
JULY	14,599,996,561.08	11,470,046,233.16
AUGUST	12,655,041,052.52	10,726,034,621.30
SEPTEMBER	11,838,285,384.97	15,394,490,890.70
OCTOBER	12,482,293,526.32	10,638,422,314.64
NOVEMBER	14,099,907,055.74	14,135,070,069.81
DECEMBER	12,118,398,171.89	12,375,388,975.78
TOTAL	158,045,701,011.20	146,516,764,888.44
TOTAL (APPROX. TO ₦ BILLION)	**158.05**	**146.52**

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

NOTE 6
NON-TAX REVENUE

MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR											
STATE HOUSE - HQTRS	-	-	-	31,000.00	270,000.00	25,000.00	2,461,250.00	-	-	-	2,787,250.00
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	-	-	-	185,000.00	-	3,764,850.00	-	-	-	-	3,949,850.00
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	-	-	311,575.00	-	-	-	-	-	-	311,575.00
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	-	-	-	-	-	5,846,988.50	-	-	-	-	5,846,988.50
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	-	12,081,000.00	-	-	-	-	-	-	12,081,000.00
FEDERAL DEFENCE MINISTRY- MAIN MOD	-	-	-	8,228,000.00	-	43,390,400.00	-	-	-	-	51,618,400.00
NIGERIAN NAVY	-	-	-	2,230,352.53	-	5,000.00	-	-	-	-	2,235,352.53
MILITARY PENSION BOARD	-	-	-	-	-	1,529,284.77	-	-	-	-	1,529,284.77
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	-	-	-	1,785,835.17	-	-	5,699,950.65	-	-	-	7,485,785.82
FOREIGN MISSION: ABIDJAN	-	-	-	4,641,381.85	-	-	-	-	-	-	4,641,381.85
FOREIGN MISSION: ADDIS ABABA	-	-	-	25,012,388.45	-	-	-	-	-	-	25,012,388.45
FOREIGN MISSION: ALGIERS	-	-	-	6,072,537.88	-	-	-	-	-	-	6,072,537.88
FOREIGN MISSION: ATHENS	-	-	-	7,956,896.57	-	-	-	-	-	-	7,956,896.57
FOREIGN MISSION: ATLANTA	-	-	-	16,872,572.73	1,003,030.30	-	-	-	-	-	17,875,603.03
FOREIGN MISSION: BAMAKO	-	-	-	-	442,794.15	-	-	-	-	-	442,794.15
FOREIGN MISSION: BANGKOK	-	-	-	7,075,445.21	-	-	-	-	-	-	7,075,445.21
FOREIGN MISSION: BANGUI	-	-	-	2,075,574.70	-	-	-	-	-	-	2,075,574.70
FOREIGN MISSION: BANJUL	-	-	-	4,759,472.63	-	-	-	-	-	-	4,759,472.63
FOREIGN MISSION: BATA	-	-	-	8,604,881.78	-	-	-	-	-	-	8,604,881.78
FOREIGN MISSION: BEIJING	-	-	-	38,200,899.90	-	-	-	-	-	-	38,200,899.90
FOREIGN MISSION: BEIRUT	-	-	-	68,956,363.63	-	-	-	-	-	-	68,956,363.63
FOREIGN MISSION: BERLIN	-	-	-	38,802,875.86	-	-	-	-	-	-	38,802,875.86
FOREIGN MISSION: BERNE	-	-	-	12,556,744.43	-	-	-	-	-	-	12,556,744.43
FOREIGN MISSION: BISSAU	-	-	-	528,453.10	-	-	-	-	-	-	528,453.10
FOREIGN MISSION: BRAZAVILLE	-	-	-	7,124,622.81	-	-	-	-	-	-	7,124,622.81
FOREIGN MISSION: BUCHAREST	-	-	-	7,514,666.66	-	212,121.21	-	-	-	-	7,726,787.87
FOREIGN MISSION: BUDAPEST	-	-	-	20,676,266.67	-	-	-	-	-	-	20,676,266.67
FOREIGN MISSION: BUEA	-	-	-	1,896,011.47	-	129,056.24	-	-	-	-	2,025,067.71
FOREIGN MISSION: BUENOS AIRES	-	-	-	1,263,939.43	-	-	-	1,720,270.78	-	-	2,984,210.21
FOREIGN MISSION: BUJUMBURA	-	-	-	5,626,817.73	-	-	-	-	-	-	5,626,817.73
FOREIGN MISSION: CAIRO	-	-	-	51,502.32	-	-	-	-	-	-	51,502.32
FOREIGN MISSION: CANBERRA	-	-	-	124,264,242.42	-	-	-	-	-	-	124,264,242.42
FOREIGN MISSION: CONAKRY	-	-	-	1,019,725.12	-	-	-	-	-	-	1,019,725.12
FOREIGN MISSION: COTONOU	-	-	-	54,317,392.46	-	-	-	-	-	-	54,317,392.46
FOREIGN MISSION: DAMASCUS	-	-	-	28,042,551.52	-	-	-	-	-	-	28,042,551.52
FOREIGN MISSION: DAR-ES-SALAAM	-	-	-	35,686,331.51	-	-	-	-	-	-	35,686,331.51
FOREIGN MISSION: DOUALA	-	-	-	42,215.85	-	135,273.08	-	-	-	-	177,488.94
FOREIGN MISSION: DUBAI TRADE MISSIONS	-	-	-	19,332,911.68	-	-	-	-	-	-	19,332,911.68
FOREIGN MISSION: DUBLIN	-	-	-	6,689,655.17	-	-	-	-	-	-	6,689,655.17
FOREIGN MISSION: GABORONE	-	-	-	755,941.79	-	-	-	211,267,854.15	-	-	212,023,795.94
FOREIGN MISSION: HANOI	-	-	-	13,765,954.54	-	-	-	-	-	-	13,765,954.54
FOREIGN MISSION: HARARE	-	-	-	27,155,760.61	-	-	-	-	-	-	27,155,760.61
FOREIGN MISSION: ISLAMABAD	-	-	-	3,566,060.61	-	2,070,303.03	-	-	-	-	5,636,363.64

NOTE 6
NON-TAX REVENUE

MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION: JAKARTA	-	-	-	119,445,492.19	-	-	-	-	-	-	119,445,492.19
FOREIGN MISSION: JEDDAH	-	-	-	704,918.03	-	-	-	-	-	-	704,918.03
FOREIGN MISSION: JOHANNESBURG	-	-	-	3,179,044.13	-	-	-	-	9,045,942.10	-	12,224,986.23
FOREIGN MISSION: KAMPALA	-	-	-	18,380,156.25	-	-	-	-	-	-	18,380,156.25
FOREIGN MISSION: KHARTOUM	-	-	-	45,338,908.82	-	-	-	-	-	-	45,338,908.82
FOREIGN MISSION: KIGALI RWANDA	-	-	-	9,095,445.44	-	-	-	-	-	-	9,095,445.44
FOREIGN MISSION: KINGSTON	-	-	-	248,484.86	-	-	-	-	-	-	248,484.86
FOREIGN MISSION: KINSHASA	-	-	-	7,143,793.55	-	-	-	-	-	-	7,143,793.55
FOREIGN MISSION: KUALA LUMPUR	-	-	-	59,162,765.31	-	-	-	-	-	-	59,162,765.31
FOREIGN MISSION: KUWAIT	-	-	-	4,747,100.00	-	-	-	-	-	-	4,747,100.00
FOREIGN MISSION: LIBREVILLE	-	-	-	173,716,387.65	-	-	-	-	-	-	173,716,387.65
FOREIGN MISSION: LOME	-	-	-	5,639,943.89	-	-	-	-	-	-	5,639,943.89
FOREIGN MISSION: LONDON	-	-	-	224,465,327.27	-	-	-	67,991,408.73	-	-	292,456,736.00
FOREIGN MISSION: LUANDA	-	-	-	21,124,049.69	-	-	-	-	-	-	21,124,049.69
FOREIGN MISSION: LUSAKA	-	-	-	28,380,227.21	-	-	-	-	-	-	28,380,227.21
FOREIGN MISSION: MADRID	-	-	-	11,883,928.57	-	-	-	-	-	-	11,883,928.57
FOREIGN MISSION: MALABO	-	-	-	10,622,567.18	-	-	-	-	-	-	10,622,567.18
FOREIGN MISSION: MANILLA	-	-	-	173,716,387.65	-	-	-	-	-	-	173,716,387.65
FOREIGN MISSION: MAPUTO	-	-	-	4,181,583.30	-	-	-	-	-	-	4,181,583.30
FOREIGN MISSION: MOSCOW	-	-	-	3,298,504.85	-	392,424.24	-	-	-	-	3,690,929.09
FOREIGN MISSION: NAIROBI	-	-	-	1,971,249.93	-	-	-	-	-	-	1,971,249.93
FOREIGN MISSION: N'DJAMENA	-	-	-	5,755,911.24	-	-	-	-	-	-	5,755,911.24
FOREIGN MISSION: NEW DELHI	-	-	-	54,568,820.47	-	-	-	-	-	-	54,568,820.47
FOREIGN MISSION: NEW YORK (CG)	-	-	-	57,071,209.09	-	-	-	-	-	-	57,071,209.09
FOREIGN MISSION: NIAMEY	-	-	-	4,154,403.09	-	-	-	-	-	-	4,154,403.09
FOREIGN MISSION: OTTAWA	-	-	-	29,146,658.14	-	-	-	-	-	-	29,146,658.14
FOREIGN MISSION: OUAGADOUGOU	-	-	-	2,240,593.20	-	-	-	-	-	-	2,240,593.20
FOREIGN MISSION: PARIS	-	-	-	79,570,155.18	-	400,000.00	-	-	-	-	79,970,155.18
FOREIGN MISSION: PORT OF SPAIN	-	-	-	154,594.59	-	-	-	-	-	-	154,594.59
FOREIGN MISSION: PRETORIA	-	-	-	5,599,783.68	-	-	-	-	-	-	5,599,783.68
FOREIGN MISSION: PYONG YANG	-	-	-	132,862.74	-	-	-	-	-	-	132,862.74
FOREIGN MISSION: RABAT	-	-	-	16,896,184.61	-	-	-	-	-	-	16,896,184.61
FOREIGN MISSION: RIYADH	-	-	-	274,262.30	-	-	-	-	-	-	274,262.30
FOREIGN MISSION: ROME	-	-	-	71,188,644.83	-	-	-	-	-	-	71,188,644.83
FOREIGN MISSION: SAO TOME	-	-	-	800,000.00	-	-	-	-	-	-	800,000.00
FOREIGN MISSION: SEOUL	-	-	-	3,550,312.66	-	-	-	-	-	-	3,550,312.66
FOREIGN MISSION: SHANGHAI	-	-	-	4,208,198.24	-	-	-	-	-	-	4,208,198.24
FOREIGN MISSION: SINGAPORE	-	-	-	2,128,709.09	-	-	-	-	-	-	2,128,709.09
FOREIGN MISSION: STOCKHOLM	-	-	-	7,140,947.77	-	-	-	-	-	-	7,140,947.77
FOREIGN MISSION: TEHRAN	-	-	-	4,825,757.58	-	2,606,060.61	-	-	-	-	7,431,818.19
FOREIGN MISSION: TEL AVIV	-	-	-	169,421.49	-	-	-	-	-	-	169,421.49
FOREIGN MISSION: THE HAGUE	-	-	-	73,606,896.55	-	-	-	-	-	-	73,606,896.55
FOREIGN MISSION: TOKYO	-	-	-	37,353,000.19	-	-	-	52,417,707.08	-	-	89,770,707.26
FOREIGN MISSION: TRIPOLI	-	-	-	1,305,764.61	-	-	-	-	-	-	1,305,764.61
FOREIGN MISSION: TUNIS	-	-	-	10,902,084.12	-	-	-	-	-	-	10,902,084.12
FOREIGN MISSION: VIENNA	-	-	-	4,603,078.82	-	-	-	-	-	-	4,603,078.82
FOREIGN MISSION: WARSAW	-	-	-	1,768,652.29	-	-	-	-	-	-	1,768,652.29
FOREIGN MISSION: WINDHOEK	-	-	-	5,690,457.89	-	-	-	-	-	-	5,690,457.89
FOREIGN MISSION: YAOUNDE	-	-	-	2,813,724.31	-	-	-	-	-	-	2,813,724.31

NOTE 6
NON-TAX REVENUE

MDA	LICENCES-GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION LILONGWE, MALAWI	-	-	-	15,811,312.12	-	-	-	-	-	-	15,811,312.12
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	-	-	902,324.43	-	-	-	-	-	-	902,324.43
CONSOLATE GENERAL FRANKFURT, GERMANY	-	-	-	7,586,521.00	-	-	-	-	-	-	7,586,521.00
FOREIGN MISSION AMMAN, JORDAN	-	-	-	7,933,569.70	-	-	-	-	-	-	7,933,569.70
FOREIGN MISSION GUANGZHOU, CHINA	-	-	-	3,020,259.71	-	-	-	-	-	-	3,020,259.71
FEDERAL MINISTRY OF INFORMATION - HQTRS	-	-	-	-	-	10,000.00	-	-	-	-	10,000.00
NIGERIAN TELEVISION AUTHORITY	-	-	-	660,000.00	-	-	2,974,986,063.72	-	-	-	2,975,646,063.72
VOICE OF NIGERIA	-	-	-	490,000.00	-	-	-	-	-	-	490,000.00
NIGERIA PRESS COUNCIL	-	-	-	50,000.00	-	2,364,795.00	-	-	-	-	2,414,795.00
NIGERIAN TOURISM DEVELOPMENT CORPORATION	-	-	-	2,608,157.50	-	78,000.00	2,045,700.00	1,045,000.00	-	-	5,776,857.50
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	-	-	-	258,000.00	-	-	4,494,314.00	-	2,081,107.50	-	6,833,421.50
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	-	-	-	220,315.00	-	-	-	-	-	-	220,315.00
FEDERAL MINISTRY OF INTERIOR - HQTRS	-	-	-	10,739,904.00	-	13,108,855,755.50	-	-	-	-	13,119,595,659.50
NIGERIAN PRISON SERVICE	-	-	-	34,530,721.55	-	1,592,000.00	36,979,652.50	-	-	-	73,102,374.05
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	-	-	-	380,738,281.40	-	-	-	-	-	-	380,738,281.40
FEDERAL FIRE SERVICE	-	-	-	6,233,500.00	-	-	-	-	-	-	6,233,500.00
POLICE FORMATION & COMMAND HQTRS	-	-	-	730,500.00	-	97,485.75	-	-	-	-	827,985.75
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-	-	-	-	-	18,182,300.00	-	1,470,000.00	-	-	19,652,300.00
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	-	-	-	-	-	-	-	3,000.00	-	-	3,000.00
PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	-	-	290,000.00	-	-	-	-	-	-	290,000.00
PUBLIC COMPLAINTS COMMISSION	-	-	-	-	-	6,392,220.00	-	-	-	-	6,392,220.00
INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	-	-	580,543.50	-	203,826,568.50	-	-	-	-	204,407,112.00
FEDERAL CHARACTER COMMISSION	-	-	-	50,000.00	-	133,010.00	2,913,750.00	-	-	-	3,096,760.00
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	96,928,400.00	-	-	511,239,622.48	-	5,292,000.00	-	-	-	-	613,460,022.48
CODE OF CONDUCT TRIBUNAL	-	-	-	521,000.00	-	-	-	-	-	-	521,000.00
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	-	-	625,195.70	-	-	-	-	-	-	625,195.70
POLICE SERVICE COMMISSION HQTRS	-	-	-	11,000.00	-	105,000.00	-	-	-	-	116,000.00
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-	-	-	20,000.00	-	-	-	-	-	-	20,000.00
NATIONAL COMMISSION FOR REFUGEES	-	-	-	20,159,627.46	-	-	-	-	-	-	20,159,627.46
NATIONAL IDENTITY MANAGEMENT COMMISSION	-	-	-	2,041,000.00	-	1,118,456.00	-	-	-	-	3,159,456.00
FOREIGN MISSION: NEPAD MISSION - PRETORIA	-	-	-	-	-	-	-	-	-	-	3,000.00
FEDERAL ROAD SAFETY COMMISSION	332,800.00	-	-	5,000.00	1,412,959,131.69	-	28,290,036.41	-	-	-	1,441,586,968.10
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	-	-	3,000.00	-	-	-	-	-	-	
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	-	-	-	1,580,000.00	-	-	-	-	72,000.00	-	1,652,000.00
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	-	-	-	22,939,157.50	-	-	-	-	-	-	22,939,157.50
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	-	-	20,000.00	-	-	-	-	-	-	20,000.00
ECONOMIC SECTOR											
FEDERAL MINISTRY OF AGRICULTURE	189,550,000.00	-	-	15,915,200.00	-	3,087,906,540.99	-	-	1,401,453,460.14	-	4,694,825,201.13
FED. COLLEGE OF PRODUCE INSPECTION & STORED PRODUCTS TECHNOLOGY, KANO	-	-	-	32,976,000.00	-	1,709,500.00	-	-	-	-	34,685,500.00
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	-	-	-	4,530,157.50	-	19,936,950.00	18,894,422.50	401,500.00	-	-	43,763,030.00
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	-	-	-	1,040,000.00	-	20,829,926.73	7,741,242.50	1,307,112.18	4,200,000.00	-	35,118,281.41
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	-	-	4,122,992.50	-	250,436,490.50	11,813,870.50	-	4,600,000.00	-	270,973,353.50
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	-	-	-	3,000.00	-	-	-	-	-	-	3,000.00
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	-	-	-	11,449,880.00	-	-	-	-	-	-	11,449,880.00
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	-	-	914,600.00	-	218,000.00	608,000.00	-	-	-	1,735,600.00
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	-	-	-	27,618,259.35	-	-	-	-	-	-	27,618,259.35
FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	-	-	-	-	-	-	-	-	-	-	
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	-	-	-	30,000.00	-	789,390.93	-	-	-	-	819,390.93



NOTE 6
NON-TAX REVENUE

MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	-	-	-	5,625,156.00	-	-	-	-	-	-	5,625,156.00
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	-	-	-	19,928,645.00	-	385,000.00	-	-	-	-	20,313,645.00
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	-	-	-	8,000,000.00	-	-	23,862,651.60	2,818,279.35	-	-	34,680,930.95
NIGERIA AGRICULTURAL QUARANTINE SERVICE	-	-	-	570,000.00	-	-	-	-	-	-	570,000.00
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	-	-	-	880,000.00	-	5,172,245.00	24,343,710.00	6,662,815.42	10,608,642.50	-	47,667,412.92
FEDERAL MINISTRY OF FINANCE - HQTRS	-	-	-	-	-	2,000.00	-	-	-	-	2,000.00
FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT AND SECURITIES TRIBUNAL	-	-	-	2,413,710.24	-	-	-	-	-	-	2,413,710.24
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-	-	-	2,085,500.00	-	3,991,975.00	-	10,140,000.00	-	-	16,217,475.00
FPO JALINGO	-	-	-	450,500.00	-	-	990,669.62	-	-	-	1,441,169.62
FPO YOLA	-	-	-	218,657,418.40	-	-	-	-	-	-	218,657,418.40
FEDERAL INLAND REVENUE SERVICES	-	-	-	1,751,500.00	-	32,500.00	-	-	-	-	1,784,000.00
NIGERIA CUSTOMS SERVIVES	-	-	-	14,035,452.47	-	139,825,862.85	7,462,275.00	-	4,288,472.50	-	165,612,062.82
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	-	-	-	932,000.00	-	-	-	-	-	-	932,000.00
STANDARD ORGANIZATION OF NIGERIA	-	-	-	-	-	5,000.00	105,000.00	-	-	-	110,000.00
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	-	-	-	345,160.00	-	-	335,956,674.45	115,868,067.82	-	-	452,169,902.27
PERMANENT MISSION, ASACOF, CARACAS	-	-	-	-	-	-	-	-	-	-	
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	-	-	-	969,842.50	-	-	-	-	-	-	969,842.50
NATIONAL PRODUCTIVITY CENTRE	-	-	-	2,683,000.00	-	150,000.00	-	-	-	-	2,833,000.00
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	-	-	-	-	403,750.00	-	-	-	-	403,750.00
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	-	-	-	575,000.00	-	-	-	-	-	-	575,000.00
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	-	-	-	1,374,902.64	-	1,047,689.31	1,065,000.00	2,200,000.00	-	-	5,687,591.95
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	-	-	-	-	-	415,000.00	-	-	-	-	415,000.00
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	-	-	-	-	10,000.00	-	-	-	-	10,000.00
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	-	-	-	8,150,000.00	-	-	-	-	-	-	8,150,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	-	-	-	290,000.00	-	50,000.00	66,000.00	-	-	-	406,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	-	-	-	10,000.00	-	10,000.00	-	-	-	-	20,000.00
PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	-	-	-	-	-	-	-	-	-	-	
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	-	-	-	60,000.00	-	-	-	-	-	-	60,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	-	-	-	220,000.00	-	130,000.00	-	-	-	-	350,000.00
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	-	-	-	250,000.00	-	-	1,030,780.00	-	-	-	1,280,780.00
CONSULAR MISSION MAROUA, CAMEROON	-	-	-	-	-	-	-	-	-	-	
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	-	-	-	1,076,695.00	-	750.00	-	2,001,890.49	-	-	3,079,335.49
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	-	-	-	14,835,582.10	-	-	-	-	-	-	14,835,582.10
NATIONAL CENTRE FOR REMOTE SENSING - JOS	-	-	-	40,000.00	-	-	297,875.00	-	-	-	337,875.00
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	-	-	-	132,000.00	-	-	-	-	-	-	132,000.00
ENERGY COMMISSION OF NIGERIA	-	-	-	13,030,278.00	-	100.00	-	-	-	-	13,030,378.00
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	-	-	-	135,000.00	-	-	-	-	-	-	135,000.00
NATIONAL INLAND WATERWAYS AUTHORITY	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00
MARITIME ACADEMY, ORON	-	-	-	407,906,140.34	-	12,299,152.00	-	-	-	-	420,205,292.34
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	-	-	-	1,271,714,067.86	-	5,000.00	426,747,084.68	-	1,008,372,649.77	-	2,706,838,802.31
NATIONAL RURAL ELECTRIFICATION AGENCY	-	-	-	22,311,772.50	1,252,242,162.84	-	-	-	-	-	1,274,553,935.34
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	-	-	-	70,000.00	-	-	-	-	-	-	70,000.00
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	-	-	-	220,000.00	-	6,328,100.00	-	-	128,000,000.00	-	134,548,100.00
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	-	-	-	2,355,000.00	-	5,688,490.00	-	-	-	-	8,043,490.00
FEDERAL ROAD MAINTENANCE AGENCY	-	-	-	48,319,001.50	-	-	-	-	-	-	48,319,001.50

NOTE 6
NON-TAX REVENUE

MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)				60,000.00							60,000.00
MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	-	-	-	-	-	90,000.00	-	-	-	-	90,000.00
DEPARTMENT OF PETROLEUM RESOURCES	-	-	-	236,500.00	-	18,422,558.36	-	-	-	-	18,659,058.36
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	-	-	-	9,451,496.70	-	-	-	-	-	-	9,451,496.70
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	-	-	-	195,000.00	-	-	-	-	-	-	195,000.00
NIGERIAN GEOLOGICAL SURVEY AGENCY.	-	-	-	360,000.00	-	3,468,092.00	13,731,000.00	-	-	-	17,559,092.00
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	-	-	-	3,000.00	-	-	-	-	-	-	3,000.00
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-	-	-	4,598,710.92	-	-	7,291,071.40	-	-	-	11,889,782.32
CENTRE FOR MANAGEMENT DEVELOPMENT	-	-	-	788,349,758.94	-	-	6,766,985.36	11,330,611.30	-	-	806,447,350.60
BUDGET OFFICE OF THE FEDERATION	-	-	-	952,000.00	-	-	-	-	-	-	952,000.00
ANAMBRA/ IMO RBDA	-	-	-	953,635.00	-	-	1,146,470.00	-	-	-	2,100,105.00
BENIN/ OWENA RBDA	-	-	-	6,746,000.00	-	574,000.00	6,725,500.00	66,800.00	4,071,142.50	-	18,183,442.50
CROSS RIVER RBDA	-	-	-	1,385,000.00	-	-	-	40,350.00	-	-	1,425,350.00
LOWER BENUE RBDA	-	-	-	6,560,212.50	-	-	-	-	-	-	6,560,212.50
POLICE PENSION BOARD	-	-	-	-	-	-	-	-	-	-	
LOWER NIGER RBDA	-	-	-	16,552,778.64	-	-	5,396,168.20	1,236,916.67	1,143,765.00	-	24,329,628.51
NIGER DELTA RBDA	-	-	-	2,415,000.00	-	-	2,082,600.00	-	-	-	4,497,600.00
OGUN/ OSUN RBDA	-	-	-	525,518.00	-	-	-	-	-	-	525,518.00
SOKOTO RIMA RBDA	-	-	-	81,458,797.28	-	27,728,983.00	60,000.00	3,692,134.00	2,001,000.00	-	114,940,914.28
UPPER BENUE RBDA	-	-	-	-	-	166,844,202.00	-	-	-	-	166,844,202.00
UPPER NIGER RBDA	-	-	-	20,000.00	-	-	-	-	-	-	20,000.00
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	-	-	-	2,000,000.00	-	-	-	-	-	-	2,000,000.00
LAW & JUSTICE SECTOR											
SUPREME COURT OF NIGERIA	-	-	-	5,141,375.25	-	-	-	-	-	-	5,141,375.25
COURT OF APPEAL	-	-	-	40,369,450.39	-	-	-	-	-	-	40,369,450.39
FEDERAL HIGH COURT-LAGOS	-	-	-	239,921,944.62	178,280,486.01	5,932,795.38	-	-	180,000.00	-	424,315,226.01
HIGH COURT OF JUSTICE-FCT ABUJA	-	-	-	148,165,515.00	7,547,900.00	6,350,500.00	-	-	-	-	162,063,915.00
SHARIA COURT OF APPEAL-ABUJA	-	-	-	5,367,481.00	3,266,996.00	-	-	-	-	-	8,634,477.00
CUSTOMARY COURT OF APPEAL-ABUJA	-	-	-	16,509,377.06	-	2,691,550.00	-	-	-	-	19,200,927.06
NATIONAL INDUSTRIAL COURT	-	-	-	85,521,405.46	-	6,167,375.00	32,938.00	2,486.40	-	-	91,724,204.86
NATIONAL JUDICIAL INSTITUTE-ABUJA	-	-	-	14,854,000.00	-	-	-	15,681,000.00	-	-	30,535,000.00
FEDERAL MINISTRY OF JUSTICE - HQTRS	-	-	-	181,250.00	-	372,150.00	300,000.00	-	3,754,800.00	-	4,608,200.00
NIGERIAN LAW REFORM COMMISSION	-	-	-	240,000.00	-	-	-	-	-	-	240,000.00
COUNCIL OF LEGAL EDUCATION				1,435,408,325.32	-	-	-	-	-	-	1,435,408,325.32
NATIONAL HUMAN RIGHTS COMMISSION				3,881,315.88	-	-	-	-	-	-	3,881,315.88
NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	-	-	190,000.00	-	-	-	-	-	-	190,000.00
NIGERIAN COPYRIGHT COMMISSION	-	-	-	62,350,553.97	-	15,000.00	-	-	-	-	62,365,553.97
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	-	-	-	-	1,170,500.00	-	-	-	-	1,170,500.00
CODE OF CONDUCT BUREAU	-	-	-	-	-	-	-	-	-	150,000,000.00	150,000,000.00
REGIONAL SECTOR											
FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	-	-	20,473,520.50	-	-	-	-	-	-	20,473,520.50
SOCIAL SECTOR											
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	-	-	-	100,000.00	-	20,000.00	17,128,017.50	7,969,325.00	6,125,000.00	-	31,342,342.50
NATIONAL YOUTH SERVICE CORPS (NYSC)	-	-	-	550,085,347.61	-	333,842.81	-	-	17,125,407.00	-	567,544,597.42
NIGERIA INSTITUTE FOR SPORTS (NIS)	-	-	-	47,179,000.00	-	1,800,000.00	8,998,202.33	300,000.00	422,500.00	-	58,699,702.33
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	-	-	-	110,000.00	-	-	-	-	-	-	110,000.00



NOTE 6
NON-TAX REVENUE

MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL MINISTRY OF EDUCATION - HQTRS				10,500.00							10,500.00
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	-	-	4,696,219.44	-	282,415.00	-	-	-	-	4,978,634.44
NATIONAL LIBRARY OF NIGERIA	-	-	-	2,770,574.52	-	-	-	-	-	-	2,770,574.52
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	-	-	-	1,123,060,447.50	-	-	3,767,840.00	-	-	-	1,126,828,287.50
FEDERAL POLYTECHNIC ADO-EKITI	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00
FEDERAL POLYTECHNIC BAUCHI	-	-	-	40,000.00	-	-	-	-	-	-	40,000.00
FEDERAL POLYTECHNIC BIDA	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00
FEDERAL POLYTECHNIC MUBI	-	-	-	322,079,113.41	-	19,706,500.00	285,365,752.49	11,145,000.00	28,793,800.00	-	667,090,165.90
FEDERAL POLYTECHNIC NASARAWA	-	-	-	935,085,883.00	-	46,969,775.00	-	-	-	-	982,055,658.00
FEDERAL POLYTECHNIC KADUNA	-	-	-	957,877,708.00	-	205,615,357.00	287,818,789.00	86,352,364.00	10,001,685.00	-	1,547,665,903.00
FEDERAL POLYTECHNIC OFFA	-	-	-	741,822,459.91	-	-	21,500,000.00	-	-	-	763,322,459.91
FEDERAL POLYTECHNIC AUCHI	-	-	-	3,000.00	-	-	-	-	-	-	3,000.00
FEDERAL POLYTECHNIC OKO	-	-	-	1,592,634,000.47	-	62,186,157.50	18,183,500.00	6,930,000.00	-	-	1,679,933,657.97
FEDERAL POLYTECHNIC HUSSAINI ADAMU	-	-	-	54,078,668.83	-	1,217,500.00	1,088,246.16	-	-	-	56,384,414.99
YABA COLLEGE OF TECHNOLOGY	-	-	-	2,368,064,359.08	-	389,549,383.59	15,826,407.50	-	-	-	2,773,440,150.12
FEDERAL POLYTECHNIC BALI	-	-	-	-	-	-	-	2,000.00	-	-	2,000.00
FEDERAL POLYTECHNIC BONNY	-	-	-	25,168,300.00	-	3,000.00	630,644.00	-	-	-	25,801,944.00
FEDERAL POLYTECHNIC UKANA	-	-	-	290,000.00	-	-	-	-	-	-	290,000.00
FEDERAL COLLEGE OF EDUCATION BICHI	-	-	-	270,125,999.26	-	-	-	-	-	-	270,125,999.26
FEDERAL COLLEGE OF EDUCATION KATSINA	-	-	-	383,869,883.02	-	22,189,476.50	106,500.00	9,465,000.00	-	-	415,630,859.52
FEDERAL COLLEGE OF EDUCATION OKENE	-	-	-	208,836,177.93	-	1,236,925.00	4,917,640.00	1,349,721.53	-	-	211,340,464.46
FEDERAL COLLEGE OF EDUCATION OYO	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00
FEDERAL COLLEGE OF EDUCATION POTISKUM	-	-	-	1,000.00	-	46,000.00	-	-	-	-	47,000.00
FEDERAL COLLEGE OF EDUCATION ZARIA	-	-	-	749,987.50	-	20,000.00	-	-	-	-	769,987.50
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-	-	-	742,650,991.17	8,187,799.93	-	7,915,850.00	3,731,125.00	-	-	762,485,326.10
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	-	-	-	3,232,521,634.61	-	-	-	16,785,962.76	-	-	3,249,307,597.37
UNIVERSITY OF LAGOS	-	-	-	15,012,663,416.10	1,049,333.30	443,472,294.29	163,287,819.69	221,163,466.49	195,860,493.58	-	16,037,496,823.45
UNIVERSITY OF NIGERIA, NNSUKA	-	-	-	3,205,432,110.26	-	316,129,173.14	1,936,292.50	4,393,801.31	117,058,178.73	-	3,644,949,555.94
OBAFEMI AWOLOWO UNIVERSITY	-	-	-	408,050.00	-	984,300.00	2,360.00	-	-	-	1,394,710.00
UNIVERSITY OF JOS	-	-	-	1,246,128,743.70	-	253,974,781.60	107,914,071.80	-	1,116,600.00	-	1,609,134,197.10
UNIVERSITY OF CALABAR	-	-	-	1,785,947,762.54	-	-	-	-	-	-	1,785,947,762.54
UNIVERSITY OF ILORIN	-	-	-	3,461,446,530.44	606,242.50	152,585,957.50	212,267,462.02	56,213.52	113,074,256.86	-	3,940,086,662.84
UNIVERSITY OF ABUJA	-	-	-	1,297,500.00	-	-	-	-	-	-	1,297,500.00
UNIVERSITY OF AGRICULTURE, ABEOKUTA	-	-	-	8,000.00	-	-	-	-	-	-	8,000.00
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	-	-	2,015,065,231.46	-	13,693,472.50	-	-	-	-	2,028,758,703.96
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	-	-	-	20,000.00	-	-	-	-	-	-	20,000.00
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	-	-	-	986,779,525.17	125,470.00	15,187,992.90	1,807,840.00	34,355,331.56	-	-	1,038,256,159.63
UNIVERSITY OF UYO	-	-	-	2,000.00	-	-	-	-	-	-	2,000.00
NNAMDI AZIKIWE UNIVERSITY, AWKA	-	-	-	315,899.92	-	168,000.00	-	-	-	-	483,899.92
BAYERO UNIVERSITY, KANO	-	-	-	5,000.00	-	-	-	-	-	-	5,000.00
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	-	-	-	258,697,487.21	130,000.00	5,350,732.55	8,905,480.00	426,000.00	-	-	268,509,699.76
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	-	-	-	1,265,000.00	-	392,000.00	247,410.00	-	-	-	1,904,410.00
FEDERAL UNIVERSITY OYE-EKITI	-	-	-	12,200.00	-	-	-	-	-	-	12,200.00
FEDERAL UNIVERSITY DUTSE	-	-	-	474,229,020.70	-	3,746,539.50	9,815,695.00	8,884,470.91	-	-	496,675,726.11
FEDERAL UNIVERSITY LAFIA	-	-	-	30,000.00	-	-	-	-	-	-	30,000.00
FEDERAL UNIVERSITY KASHERE	-	-	-	258,725,997.50	-	8,526,642.24	1,474,000.00	-	-	-	268,726,639.74
FEDERAL UNIVERSITY WUKARI	-	-	-	10,000.00	-	-	-	-	-	-	10,000.00



NOTE 6
NON-TAX REVENUE

MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	-	-	-	322,700.00	-	-	-	-		-	322,700.00
FGC DAURA	-	-	-	62,129,408.12	-	-	-	-	-	-	62,129,408.12
FGC GARKI	-	-	-	85,393,450.00	-	-	-	-	-	-	85,393,450.00
FGC IKETNISE	-	-	-	255,461,476.61	-	-	-	-	-	-	255,461,476.61
FGC IKETVANDAKYA	-	-	-	85,167,047.00	-	-	-	-	-	-	85,167,047.00
FGC IKOM	-	-	-	100,570,832.08	-	-	-	-	-	-	100,570,832.08
FGC KADUNA	-	-	-	155,416,542.46	-	-	-	-	-	-	155,416,542.46
FGC KEFFI	-	-	-	162,899,650.00	-	-	-	-	-	-	162,899,650.00
FGC KIYAWA	-	-	-	162,899,650.00	-	-	-	-	-	-	162,899,650.00
FGC MAIDUGURI	-	-	-	46,847,463.00	-	-	-	-	-	-	46,847,463.00
FGC ODIKOLOGUNA	-	-	-	100,450,300.00	-	-	-	-	-	-	100,450,300.00
FGC UGWOLAWO	-	-	-	68,643,752.50	-	-	-	-	-	-	68,643,752.50
FGC ZARIA	-	-	-	-	95,534,855.00	-	-	-	-	-	95,534,855.00
FGC, BILLIRI	-	-	-	52,348,057.40	-	-	-	-	-	-	52,348,057.40
FGC, IKOLE	-	-	-	88,490,000.00	-	-	-	-	-	-	88,490,000.00
FGGC ABAJI	-	-	-	68,500.00	-	-	-	-	-	-	68,500.00
FGGC AKURE	-	-	-	187,670,733.49	-	-	-	-	-	-	187,670,733.49
FGGC BAJOGA	-	-	-	15,654,361.50	-	-	-	-	-	-	15,654,361.50
FGGC BENIN	-	-	-	213,835,326.00	-	-	-	-	-	-	213,835,326.00
FGGC BIDA	-	-	-	73,229,606.13	-	-	-	-	-	-	73,229,606.13
FGGC CALABAR	-	-	-	151,749,100.00	-	-	-	-	-	-	151,749,100.00
FGGC EFON ALAYE	-	-	-	85,746,112.00	-	14,160,000.00	-	-	-	-	99,906,112.00
FGGC ENUGU	-	-	-	281,429,144.25	-	-	-	-	-	-	281,429,144.25
FGGC EZZAMGBO ABAKALIKI	-	-	-	116,440,700.00	-	-	-	-	-	-	116,440,700.00
FGGC ILORIN	-	-	-	158,072,586.31	-	-	-	-	-	-	158,072,586.31
FGGC IPETUMODU	-	-	-	157,436,196.89	-	-	-	-	-	-	157,436,196.89
FGGC KABBA	-	-	-	77,506,575.00	-	-	-	-	-	-	77,506,575.00
FGGC KAZAURE	-	-	-	49,806,935.00	-	-	-	-	-	-	49,806,935.00
FGGC KEANA	-	-	-	30,282,500.00	-	-	-	-	-	-	30,282,500.00
FGGC LEJJA	-	-	-	184,220,461.74	-	-	-	-	-	-	184,220,461.74
FGGC MONGUNO	-	-	-	150,000.00	-	-	-	-	-	-	150,000.00
FGGC OWERRI	-	-	-	220,381,908.44	-	-	-	-	-	-	220,381,908.44
FGGC SHAGAMU	-	-	-	248,576,070.50	-	-	-	-	-	-	248,576,070.50
FGGC GUMI TAMBAWAL	-	-	-	36,315,603.53	-	1,518,000.00	-	-	-	-	37,833,603.53
FGGC UMUAHIA	-	-	-	251,106,084.50	-	-	-	-	-	-	251,106,084.50
FGGC WUKARI	-	-	-	46,244,734.97	-	-	-	-	-	-	46,244,734.97
FGGC, YOLA	-	-	-	81,819,381.20	-	-	-	-	-	-	81,819,381.20
FSTC AHOADA	-	-	-	132,474,763.00	-	-	-	-	-	-	132,474,763.00
FSTC AWKA	-	-	-	196,131,995.94	-	-	-	-	-	-	196,131,995.94
FSTC JUBU-IMUSHIN	-	-	-	205,279,400.19	-	-	-	-	-	-	205,279,400.19
FSTC MICHIKA	-	-	-	21,697,282.60	-	-	-	-	-	-	21,697,282.60
FSTC USI-EKITI	-	-	-	93,244,200.00	-	-	-	-	-	-	93,244,200.00
FTC IKARE	-	-	-	77,144,368.00	-	-	-	-	-	-	77,144,368.00
FTC ILESA	-	-	-	119,490,455.25	-	-	-	-	-	-	119,490,455.25
FTC JALINGO	-	-	-	57,220,000.00	-	-	-	-	-	-	57,220,000.00
FTC KAFANCHAN	-	-	-	47,770,142.00	-	-	-	-	-	-	47,770,142.00
FTC LASSA	-	-	-	110,000.00	-	-	-	-	-	-	110,000.00
FTC OROZO	-	-	-	218,895,065.66	-	-	-	-	-	-	218,895,065.66



NOTE 6
NON-TAX REVENUE

MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FTC OTUPKO	-	-	-	185,722,935.35	-	-	-	-	-	-	185,722,935.35
FTC SHIRORO	-	-	-	119,740,385.50	-	-	-	-	-	-	119,740,385.50
FTC UROMI	-	-	-	126,111,000.00	-	-	-	-	-	-	126,111,000.00
FTC UYO	-	-	-	104,374,937.39	-	-	-	-	-	-	104,374,937.39
FTC YABA	-	-	-	542,465,980.05	-	-	-	-	-	-	542,465,980.05
SULEJA ACADEMY	-	-	-	31,364,608.20	-	-	-	-	-	-	31,364,608.20
FSTC DAYI	-	-	-	72,904,935.00	-	-	-	-	-	-	72,904,935.00
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	-	-	-	1,126,550.00	-	-	-	-	-	-	1,126,550.00
NATIONAL BOARD FOR TECHNICAL EDUCATION	-	-	-	539,293,501.72	408,214.02	250,000.00	37,927,401.08	100,000.00	-	-	577,979,116.82
FEDERAL MINISTRY OF HEALTH - HQTRS	-	-	-	1,045,442.50	-	2,233,900.00	-	-	-	-	3,279,342.50
NATIONAL HEALTH INSURANCE SCHEME	-	-	-	240,000.00	-	3,000.00	-	-	-	-	243,000.00
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	-	-	4,070,600.00	-	-	-	-	-	-	4,070,600.00
RADIOGRAPHERS REGISTRATION BOARD	-	-	-	27,404,876.00	-	-	-	-	-	-	27,404,876.00
NURSING AND MIDWIFERY COUNCIL	-	-	-	325,750.00	-	96,000.00	-	-	-	-	421,750.00
PHARMACIST COUNCIL OF NIGERIA COUNCIL	-	-	-	199,300.00	-	4,000.00	-	-	-	-	203,300.00
MEDICAL AND DENTAL COUNCIL OF NIGERIA	-	-	-	478,883,337.33	140,453,660.09	41,215,000.00	-	23,000.00	-	-	660,574,997.42
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	-	-	-	100,314.00	-	-	-	-	-	-	100,314.00
UNIVERSITY COLLEGE HOSPITAL IBADAN	-	-	-	3,694,089,459.16	-	5,440,000.00	-	28,635,590.64	11,093,018.48	-	3,739,198,068.28
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	-	-	-	-	-	-	45,200.00	-	-	-	45,200.00
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	-	-	-	50,000.00	-	-	-	-	-	-	50,000.00
AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	-	-	630,312,526.02	-	521,128,240.81	1,446,271,335.75	-	-	-	2,597,712,102.58
UNIVERSITY OF UYO TEACHING HOSPITAL	-	-	-	3,500,000.00	-	-	-	-	-	-	3,500,000.00
FEDERAL STAFF HOSPITAL - ABUJA	-	-	-	-	-	291,658,716.31	1,088,409,753.48	-	-	-	1,380,068,469.79
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-	-	-	5,057,000.00	-	36,339,152.00	56,144,615.04	-	-	-	97,540,767.04
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	-	-	-	1,657.50	-	-	-	-	-	-	1,657.50
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	-	-	-	12,870,240.00	-	72,115,501.95	3,118,000.00	360,000.00	-	-	88,463,741.95
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	-	-	-	16,277,855.50	282,298.59	450,157,576.46	331,899,958.01	2,047,775.34	-	-	800,665,458.90
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	-	-	-	20,000.00	-	-	-	-	-	-	20,000.00
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	-	-	-	101,625,748.40	85,395.00	104,206,668.50	76,533,029.83	-	69,270.00	-	282,520,111.73
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	-	-	-	15,000.00	-	-	-	-	-	-	15,000.00
FEDERAL MEDICAL CENTRE, OWERRI	-	-	-	769,421,445.78	-	-	-	-	-	-	769,421,445.78
FEDERAL MEDICAL CENTRE, MAKURDI	-	-	-	-	-	-	8,589,727.75	-	-	-	8,589,727.75



NOTE 6

NON-TAX REVENUE

MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERN-MENT	RENT ON LAND & OTHERS -	RE-IMBU-RSEMENT	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL MEDICAL CENTRE, GOMBE	-	-	-	727,112,488.08	-	269,001,413.90	-	8,308,876.79	-	-	1,004,417,778.77
FEDERAL MEDICAL CENTRE, BIDA	-	-	-	76,098,517.88	4,500.00	40,585,790.00	40,497,450.00	622,800.00	-	-	157,809,057.88
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	-	-	80,561,875.39	-	50,206,270.41	429,461,393.39	-	-	-	560,229,539.19
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	-	-	133,769,300.00	-	117,410,695.71	433,255,512.29	-	1,000,000.00	-	685,435,508.00
FEDERAL MEDICAL CENTRE, ABAKALIKI	-	-	-	68,906,702.08	508,900.00	299,647,955.72	814,319,383.45	13,113,809.70	-	-	1,196,491,750.95
FEDERAL MEDICAL CENTRES, IDO-EKITI	-	-	-	402,000.00	-	-	-	-	-	-	402,000.00
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-	-	-	62,300.00	-	36,400.00	-	-	-	-	98,700.00
FEDERAL MEDICAL CENTRE, KEBBI STATE	-	-	-	22,500.00	144,000.00	-	-	-	-	-	166,500.00
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	-	-	-	100,057,251.65	-	-	30,965,654.63	-	-	-	131,022,906.28
FEDERAL MEDICAL CENTRE, BAYELSA STATE	-	-	-	29,425,553.67	-	77,106,279.80	248,837,775.85	-	-	-	355,369,609.32
FEDERAL SCHOOL OF MEDICAL LABORATORY B JOS	-	-	-	158,315.00	-	106,000.00	-	-	-	-	264,315.00
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	-	-	-	-	-	150,000.00	-	-	-	-	150,000.00
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	-	-	-	262,120,455.23	-	-	-	47,085,996.62	-	-	309,206,451.85
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	-	-	-	10,209,928.58	-	1,021,704.39	539,365.63	-	293,417.50	-	12,064,416.10
DENTAL THERAPISTS REGISTRATION BOARD	-	-	-	97,205,291.00	-	-	-	-	-	-	97,205,291.00
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-	-	-	400,000.00	-	-	-	-	-	-	400,000.00
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	-	-	-	85,879,888.50	-	12,750,000.00	-	-	-	-	98,629,888.50
NATIONAL PARK HEADQUARTERS	-	-	-	1,810,000.00	-	138,500.00	317,000.00	-	5,970,000.00	-	8,235,500.00
GASHAKA GUMTI NATIONAL PARK	-	-	-	-	2,317,000.00	350,644.00	3,823,279.57	-	-	-	6,490,923.57
KAMUKU NATIONAL PARK	-	-	-	-	266,140.50	375,725.00	4,323,336.32	-	-	-	4,965,201.82
FORESTRY RESEARCH INSTITUTE OF IBADAN	-	-	-	100,000.00	-	-	-	-	-	-	100,000.00
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	-	-	-	170,000.00	-	-	-	-	-	-	170,000.00
NATIONAL ENVIRONMENTAL STANDARDS & REGULATIONS ENFORCEMENT AGENCY	-	-	-	613,236,436.83	47,098,935.21	436,050.50	-	-	-	-	660,771,422.54
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	-	-	-	7,558,974.70	-	-	-	-	-	-	7,558,974.70
NATIONAL POPULATION COMMISSION	-	-	-	32,997,557.50	-	360,000.00	-	-	-	-	33,357,557.50
GRAND-TOTAL	**286,811,200.00**	-	-	**65,568,443,094.73**	**3,153,210,205.13**	**21,581,758,875.57**	**10,198,522,244.15**	**954,976,426.81**	**3,159,808,017.89**	**150,000,000.00**	**105,053,530,064.27**
GRAND-TOTAL (APPROX. TO ₦BILLION)	**0.29**			**65.57**	**3.15**	**21.58**	**10.20**	**0.95**	**3.16**	**0.15**	**105.05**

NOTE 7

INVESTMENT INCOME

MDA	INVESTMENT INCOME ₦
ADMINISTRATIVE SECTOR	
NIGERIAN PRISON SERVICE	2,585,579.00
FEDERAL ROAD SAFETY COMMISSION	3,000.00
ECONOMIC SECTOR	
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	225,000.00
FEDERAL INLAND REVENUE SERVICES	2,452,476.47
NIGERIA CUSTOMS SERVIVES	2,526,782.80
CONSOLIDATED REVENUE FUND	260,160,912,908.88
MARITIME ACADEMY, ORON	2,406,457.02
UPPER BENUE RBDA	22,525,925.06
LAW & JUSTICE SECTOR	
COUNCIL OF LEGAL EDUCATION	120,683,924.48
SOCIAL SECTOR	
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,440,932.50
UNIVERSITY OF LAGOS	84,614,760.89
UNIVERSITY OF NIGERIA, NNSUKA	1,477,713.88
UNIVERSITY OF JOS	1,560,355.99
UNIVERSITY OF ILORIN	14,777,296.71
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	15,750.00
FEDERAL UNIVERSITY DUTSE	758,957.50
FGC ZARIA	980,285.44
GRAND-TOTAL	260,419,948,106.62
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**260.42**

NOTE 7A
INVESTMENT INCOME

NARRATION FROM THE BANK STATEMENTS	OPERATING SURPLUS	DIVIDEND RECEIVED	OTHER INVESTMENT INCOME	TOTAL
	₦	₦	₦	₦
ASSET MANAGEMENT CORPORATION OF NIGERIA	3,021,938,194.08			3,021,938,194.08
ANAMBRA-IMO RIVER BASIN DEV AUTHORITY	20,840,000.00			20,840,000.00
BEREAU FOR PUBLIC ENTERPRISES	12,773,491,071.44			12,773,491,071.44
BENIN OWENA RBDA	9,850,781,250.00			9,850,781,250.00
CORPORATE AFFAIRS COMMISSION (CAC)	4,939,954.56			4,939,954.56
CHAD BASIN RBDA	13,522,800.00			13,522,800.00
CITIZEN AND LEADERSHIP TRAINING CENTRE	13,312,491.90			13,312,491.90
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	30,296,000.00			30,296,000.00
ENERGY COMMISSION OF NIGERIA	100,000.00			100,000.00
FEDERAL AIRPORT AUTHORITY OF NIGERIA(FAAN)	1,996,332,637.41			1,996,332,637.41
FEDERAL RADIO CORPORATION OF NIGERIA (FRCN)	21,308,566.14			21,308,566.14
FEDERAL ROAD SAFETY COMMISSION (FRSC)	413,735,159.64			413,735,159.64
FINACIAL REPORT COUNCIL OF NIGERIA	1,078,235.00			1,078,235.00
INTERGRATED WATER RESOURCES DEV AGENCY	43,234,291.97			43,234,291.97
INVESTMENTS & SECURITIES TRIBUNAL	264,000.00			264,000.00
KUMUKU NATIONAL PARK	213,359.14			213,359.14
JOINT ADMISSION AND MATRICULATION BOARD(JAMB)	41,532,570.08			41,532,570.08
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MGT.	250,000,000.00			250,000,000.00
MARITIME ACADEMY OF NIGERIA. ORON	64,408,422.50			64,408,422.50
MEDICAL & DENTAL COUNCIL OF NIGERIA (MDCN)	5,426,821.50			5,426,821.50
LOWER BENUE RIVER BASIN DEVT AUTHORITY	10,845,969.76			10,845,969.76
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION & CONTROL(NAFDAC)	431,221,616.70			431,221,616.70
NATIONAL AGRIC EXTENSION SERVICE	2,397,676.00			2,397,676.00
NATIONAL AGRICULTURE RESEARCH COUNCIL	3,984,319.76			3,984,319.76
NATIONAL INSTITUTE OF POLICY AND STRATEGIC STUDIES (NIPSS)	18,335,923.42			18,335,923.42
NATIONAL AUTOMOTIVE DESIGN & DEV COUNCIL	62,126,352.93			62,126,352.93
NATIONAL BIO-SAFETY MANAGEMENT AGENCY (ESTABLISHED 2015)	2,700,000.00			2,700,000.00
NATIONAL BRODCASTING COMMISSION	242,381,016.63			242,381,016.63
NATIONAL BOARD FOR TECH EDUCATION (NBTE)	86,115,429.34			86,115,429.34
NATIONAL EXAMINIATION COUNCIL (NECO)	1,283,385,229.18			1,283,385,229.18
NATIONAL FILM & VIDEO CENSORS BOARD	1,109,502.30			1,109,502.30
NATIONAL HEALTH INSURANCE SCHEME (NHIS)	15,435,978.52			15,435,978.52
NATIONAL LIBRARY OF NIGERIA	431,800.00			431,800.00
NATIONAL SEEDS COUNCIL	106,033,244.18			106,033,244.18
NATIONAL INSTITUTE FOR PHARMACEUTICAL RESEARCH & DEVELOPMENT	115,000.00			115,000.00
NATIONAL INSURANCE COMMISSION	1,707,842.50			1,707,842.50
NATIONAL LOTTERY REGULATORY COMMISSION	164,274,292.33			164,274,292.33
NATIONAL LOTTERY TRUST FUND	5,383,692.78			5,383,692.78
NATIONAL OIL SPILL DET. & RESP AGENCY	9,541,332.58			9,541,332.58
NATIONAL AGRIC QUARANTINE SERVICE	24,938,345.07			24,938,345.07
NATIONAL OFFICE FOR TECHNOLOGY ACQUISITION PROM.	24,484,409.38			24,484,409.38
NATIONAL PENSION COMMISSION	146,000.00			146,000.00
NATIONAL SECURITY & CIVIL DEFENCE CORPS	12,732,737.75			12,732,737.75
NATIONAL RESEARCH INSTITUE FOR CHEMICAL TECHNOLOGY	1,575,000.00			1,575,000.00
NATIONAL SPORT COMMISSION	1,630,778.00			1,630,778.00
NATIONAL SUGAR DEVELOPMENT COUNCIL	452,178,183.87			452,178,183.87
NATIONAL STEEL RAW MATERIALS DEV AGENCY	3,736,135.10			3,736,135.10
NATIONAL THEATRE, IGAMU LAGOS	4,536,006.25			4,536,006.25
NATIONAL UNIVERSITIES COMMISSION	8,001,271,000.00			8,001,271,000.00
NEWS AGENCY OF NIGERIA	2,018,851.85			2,018,851.85
NIGERIA ATOMIC ENERGY COMMISSION	1,000,000.00			1,000,000.00
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED (NELMCO)	500,000,000.00			500,000,000.00
NIG BULK ELECTRICITY TRADING PLC	42,807,180.70			42,807,180.70
NIGERIA ELECTRICITY MANAGEMENT SERVICE AGENCY (NEMSA)	42,816,180.70			42,816,180.70
NIG. COMM SAT	111,155,937.27			111,155,937.27
NIGERIA AIRSPACE MANAGEMENT AGENCY	2,726,883.53			2,726,883.53
NIGERIA COMMINICATION COMMISSION (NCC)	94,297,345,850.79			94,297,345,850.79
NIGERIA COPY RIGHT COMMISSION	300,000.00			300,000.00
NIGERIA FILM CORPORATION	4,824,700.00			4,824,700.00
NIGERIA NATIONAL PETROLEUM CORPORATION	135,806,725.85			135,806,725.85
NIGERIA PORTS AUTHORITY (NPA)	30,172,618,038.40			30,172,618,038.40
NIGERIA POSTAL SERVICE	37,690,887.39			37,690,887.39
NIGERIA SHIPPERS COUNCIL	535,158,227.51			535,158,227.51
NIGERIAN CUSTOMS SERVICE	171,987,226.02			171,987,226.02
NIGERIA TELEVISION AUTHORITY (NTA)	75,000.00			75,000.00

NOTE 7A - Contd.
INVESTMENT INCOME

NARRATION FROM THE BANK STATEMENTS	OPERATING SURPLUS	DIVIDEND RECEIVED	OTHER INVESTMENT INCOME	TOTAL
	₦	₦	₦	₦
NIGERIAN AGRICULTURAL INSSURANCE CORPORATION	1,100,000.00			1,100,000.00
NIGERIAN DEPOSIT INSURANCE CORPORATION (NDIC)	81,566,127,970.00			81,566,127,970.00
NIGERIA INVESTMENT PROMOTION COMM (NIPC)	1,358,658,840.09			1,358,658,840.09
NIGERIAN EXPORT IMPORT BANK (NEXIM)	845,102,767.61			845,102,767.61
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	150,517,149.64			150,517,149.64
NIGERIA EXPORT PROMOTION COUNCIL	3,636,700.00			3,636,700.00
NIGERIAN NUCLEAR REGULATORY AUTHORITY	160,352,241.36			160,352,241.36
NIGERIA IMMIGRATION SERVICE	1,226,281,619.35			1,226,281,619.35
ONNE OIL & GAS FREE ZONE AUTHORITY	262,721,500.27			262,721,500.27
OGUN/OSUN RIVER BASIN DEV AUTHORITY	524,250.00			524,250.00
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY(PPPRA)	1,276,894,087.70			1,276,894,087.70
PRESIDENTIAL COMMITTEE ON LEASE OF GOVT. PROPERTIES	120,489,433.05			120,489,433.05
PETROLEUM EQUALIZATION FUND (PEF)	2,702,042.26			2,702,042.26
SECURITY EXCAHNGE COMMISSION (SEC)	6,076,127.52			6,076,127.52
STANDARD ORGANISATION OF NIGERIA (SON)	616,450,870.00			616,450,870.00
SMALL & MEDIUM ENT. DEV. AGENCY OF NIGERIA	105,813.09			105,813.09
SOKOTO RIMA RIVER BASIN DEV AUTHORITY(RBDA)	10,931,806.00			10,931,806.00
TETIARY EDUCATION TRUST FUND (TETFUND)	15,484,478.54			15,484,478.54
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	80,217,404.76			80,217,404.76
UPPER BENUE RIVER BASIN DEV. AUTHORITY	14,362,439.87			14,362,439.87
UPPER NIGER RIVER BASIN DEV. AUTHORITY	40,000.00			40,000.00
NDLEA	67,369,284.69			67,369,284.69
VOICE OF NIGERIA	3,242,629,828.95			3,242,629,828.95
RECOVERY OF ARREARS OD REMITTANCE	3,278,282,197.02			3,278,282,197.02
DIVIDEND		1,477,713.88		1,477,713.88
OTHER INVESTMENT INCOME			252,534,013.53	252,534,013.53
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION			225,000.00	225,000.00
FEDERAL ROAD SAFETY COMMISSION			3,000.00	3,000.00
NIGERIAN PRISON SERVICE			2,585,579.00	2,585,579.00
MARITIME ACADEMY, ORON			2,406,457.02	2,406,457.02
FEDERAL INLAND REVENUE SERVICES			2,452,476.47	2,452,476.47
UPPER BENUE RBDA			22,525,925.06	22,525,925.06
COUNCIL OF LEGAL EDUCATION			120,683,924.48	120,683,924.48
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD			1,440,932.50	1,440,932.50
UNIVERSITY OF LAGOS			84,614,760.89	84,614,760.89
UNIVERSITY OF NIGERIA, NNSUKA			1,477,713.88	1,477,713.88
UNIVERSITY OF JOS			1,560,355.99	1,560,355.99
UNIVERSITY OF ILORIN			14,777,296.71	14,777,296.71
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS			15,750.00	15,750.00
FEDERAL UNIVERSITY DUTSE			758,957.50	758,957.50
FEDERAL GOVERNMENT COLLEGE, ZARIA			980,285.44	980,285.44
NIGERIA CUSTOMS SERVICES			2,526,782.80	2,526,782.80
TOTAL	**259,906,901,181.47**	**1,477,713.88**	**511,569,211.27**	**260,419,948,106.62**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**259.91**	**0.00**	**0.51**	**260.42**

NOTE 8:
INTEREST EARNED

MDA	INTEREST EARNED ₦
ADMINISTRATIVE SECTOR	
FOREIGN MISSION: ACCRA	1,183.43
FOREIGN MISSION: ALGIERS	70,964.67
FOREIGN MISSION: ATHENS	395,344.82
FOREIGN MISSION: BANGKOK	263,207.46
FOREIGN MISSION: BEIJING	1,778,083.81
FOREIGN MISSION: BERLIN	6,800.38
FOREIGN MISSION: BRUSSELS	61,318.39
FOREIGN MISSION: BUDAPEST	37,566.67
FOREIGN MISSION: BUEA	41,097.44
FOREIGN MISSION: BUJUMBURA	85,235.09
FOREIGN MISSION: DAR-ES-SALAAM	549,545.06
FOREIGN MISSION: GABORONE	596,581.77
FOREIGN MISSION: JAKARTA	55,554.34
FOREIGN MISSION: JOHANNESBURG	1,392,224.25
FOREIGN MISSION: KINGSTON	7,309.09
FOREIGN MISSION: KUALA LUMPUR	52.63
FOREIGN MISSION: KUWAIT	9,000.00
FOREIGN MISSION: LIBREVILLE	41,612.12
FOREIGN MISSION: LONDON	34,203.16
FOREIGN MISSION: MALABO	353,787.24
FOREIGN MISSION: MANILLA	41,612.12
FOREIGN MISSION: MEXICO CITY	304,796.97
FOREIGN MISSION: OUAGADOUGOU	94,787.69
FOREIGN MISSION: PORT OF SPAIN	234,224.00
FOREIGN MISSION: PRETORIA	335,262.77
FOREIGN MISSION: RABAT	418,164.09
FOREIGN MISSION: ROME	7,689.45
FOREIGN MISSION: SHANGHAI	379,666.51
FOREIGN MISSION: STOCKHOLM	3,155.22
FOREIGN MISSION: TEL AVIV	9,090.91
FOREIGN MISSION: TOKYO	222,476.62
FOREIGN MISSION: WASHINGTON	52,587.88
FOREIGN MISSION LILONGWE, MALAWI	862,530.94
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	125.92
FOREIGN MISSION VATICAN	63,696.86
CONSOLATE GENERAL FRANKFURT, GERMANY	190,863.64
FOREIGN MISSION AMMAN, JORDAN	80.43
FOREIGN MISSION GUANGZHOU, CHINA	183,088.23
INDEPENDENT NATIONAL ELECTORAL COMMISSION	2,001,892,377.81
ECONOMIC SECTOR	
NIGERIA CUSTOMS SERVIVES	25,501,761.50
LAW & JUSTICE SECTOR	
NATIONAL JUDICIAL INSTITUTE-ABUJA	8,733,808.38
SOCIAL SECTOR	
FEDERAL COLLEGE OF EDUCATION OKENE	582,750.00
UNIVERSITY OF LAGOS	945,358.50
UNIVERSITY OF NIGERIA, NNSUKA	16,735.93
UNIVERSITY OF ILORIN	5,442,887.39
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	406.25
GRAND-TOTAL	2,052,300,657.82
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**2.05**

NOTE 9:
AID & GRANTS

MDA	DOMESTIC AID	FOREIGN AID	DOMESTIC GRANTS	GRANTS	TOTALS
	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR					
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	42,849,983,261.27	0.00	42,849,983,261.27
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	79,260,467.00	0.00	4,000,000.00	0.00	83,260,467.00
FOREIGN MISSION: ATHENS	0.00	1,379,310.34	0.00	0.00	1,379,310.34
FOREIGN MISSION: COTONOU	0.00	14,485.39	0.00	0.00	14,485.39
FOREIGN MISSION: ROME	0.00	5,172,413.79	0.00	0.00	5,172,413.79
PUBLIC COMPLAINTS COMMISSION	0.00	0.00	3,000,000.00	0.00	3,000,000.00
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	38,833,843,027.03	0.00	38,833,843,027.03
NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	150,500,000.00	0.00	150,500,000.00
ECONOMIC SECTOR					
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	2,009,483,925.01	50,612,423.47	22,500,000.00	0.00	2,082,596,348.48
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	4,644,663.50	0.00	0.00	0.00	4,644,663.50
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	3,566,875.00	0.00	0.00	3,566,875.00
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,000.00	0.00	0.00	0.00	2,000.00
ENERGY COMMISSION OF NIGERIA	0.00	8,100,625.00	0.00	0.00	8,100,625.00
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	5,000,000.00	0.00	5,000,000.00
MARITIME ACADEMY, ORON	408,987,544.12	0.00	4,821,377,329.00	0.00	5,230,364,873.12
DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	62,179,171,691.46	0.00	62,179,171,691.46
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	10,004,325,907.73	0.00	10,004,325,907.73
UPPER BENUE RBDA	0.00	0.00	264,055,555.40	0.00	264,055,555.40
LAW & JUSTICE SECTOR					
NATIONAL HUMAN RIGHTS COMMISSION	0.00	145,621,140.47	59,897,392.75	0.00	205,518,533.22
SOCIAL SECTOR					
NATIONAL YOUTH SERVICE CORPS (NYSC)	10,397,000.00	0.00	0.00	0.00	10,397,000.00
TERTIARY EDUCATION TRUST FUND	0.00	0.00	8,000,000,000.00	0.00	8,000,000,000.00
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	982,022.50	183,668,354,067.35	374,584,311.00	184,043,920,400.85
FEDERAL POLYTECHNIC MUBI	0.00	0.00	513,585,765.50	0.00	513,585,765.50
FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	1,725,883,890.86	0.00	1,725,883,890.86
FEDERAL POLYTECHNIC KADUNA	35,895,000.00	0.00	0.00	0.00	35,895,000.00
FEDERAL POLYTECHNIC OFFA	0.00	0.00	194,561,233.62	0.00	194,561,233.62
FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	682,044,128.80	0.00	682,044,128.80
YABA COLLEGE OF TECHNOLOGY	730,152,388.30	0.00	0.00	0.00	730,152,388.30
FEDERAL COLLEGE OF EDUCATION BICHI	79,862,691.34	0.00	0.00	0.00	79,862,691.34
FEDERAL COLLEGE OF EDUCATION KATSINA	916,928,372.40	0.00	0.00	0.00	916,928,372.40
FEDERAL COLLEGE OF EDUCATION OKENE	342,988,670.00	0.00	0.00	0.00	342,988,670.00
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	112,734,300.00	0.00	112,734,300.00
UNIVERSITY OF LAGOS	27,216,670.66	814,237,433.43	870,028,640.03	0.00	1,711,482,744.12
UNIVERSITY OF NIGERIA, NNSUKA	55,661,519.50	228,276,997.59	2,429,575,580.48	0.00	2,713,514,097.57
UNIVERSITY OF JOS	2,117,224,203.11	0.00	0.00	0.00	2,117,224,203.11
UNIVERSITY OF CALABAR	0.00	0.00	1,821,278,002.52	0.00	1,821,278,002.52
UNIVERSITY OF ILORIN	0.00	0.00	1,183,880,397.26	0.00	1,183,880,397.26
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	119,709,000.00	0.00	119,709,000.00
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	79,009,580.00	0.00	0.00	0.00	79,009,580.00
FEDERAL UNIVERSITY DUTSE	0.00	0.00	627,203,624.78	0.00	627,203,624.78
FEDERAL UNIVERSITY DUTSIN-MA	349,187,225.85	0.00	0.00	0.00	349,187,225.85
FEDERAL UNIVERSITY KASHERE	1,137,486,701.37	0.00	0.00	0.00	1,137,486,701.37
AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	142,345,981.88	23,172,301.00	0.00	165,518,282.88
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,967,682.50	0.00	0.00	0.00	1,967,682.50
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	95,463,395.75	341,555,313.75	0.00	0.00	437,018,709.50
NATIONAL PARK HEADQUARTERS	0.00	0.00	207,804,500.00	0.00	207,804,500.00
GRAND-TOTAL	**8,481,819,700.41**	**1,741,865,022.61**	**361,377,469,596.84**	**374,584,311.00**	**371,975,738,630.86**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**8.48**	**1.74**	**361.38**	**0.37**	**371.98**

NOTE 10:
DEBT FORGIVENESS

MDA	FOREIGN DEBT FORGIVENESS	DOMESTIC DEBT FORGIVENESS ₦	OTHER CAPITAL RECEIPTS TO CDF ₦	TOTAL ₦
ADMINISTRATIVE SECTOR				
NIGERIA CUSTOMS SERVIVES	0.00	0.00	19,248,660,235.50	19,248,660,235.50
GRAND-TOTAL	**0.00**	**0.00**	**19,248,660,235.50**	**19,248,660,235.50**
GRAND-TOTAL (APPROX. TO₦ BILLION)			**19.25**	**19.25**

NOTE 11:
OTHER REVENUE

MDA	OTHER REVENUE
ADMINISTRATIVE SECTOR	**₦**
FEDERAL DEFENCE MINISTRY- MAIN MOD	1,340,000.00
FOREIGN MISSION: BEIJING	7,061,310.31
FOREIGN MISSION: BRUSSELS	115,454.55
FOREIGN MISSION: BUJUMBURA	2,584.85
FOREIGN MISSION: CANBERRA	951,632.19
FOREIGN MISSION: COTONOU	14,815.44
FOREIGN MISSION: DUBLIN	1,939,878.79
FOREIGN MISSION: HANOI	1,894,412.31
FOREIGN MISSION: ISLAMABAD	2,581,212.12
FOREIGN MISSION: LIBREVILLE	1,142,506.14
FOREIGN MISSION: LONDON	100,087,877.82
FOREIGN MISSION: MALABO	25,300,177.22
FOREIGN MISSION: MANILLA	1,142,506.14
FOREIGN MISSION: STOCKHOLM	36,454.85
FOREIGN MISSION: THE HAGUE	8,833,434.38
FOREIGN MISSION: TOKYO	1,341,974.51
FOREIGN MISSION AMMAN, JORDAN	368,906.46
NEWS AGENCY OF NIGERIA	616,330.00
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	6,730,907.50
NATIONAL IDENTITY MANAGEMENT COMMISSION	500,949,700.76
ECONOMIC SECTOR	
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	2,000,000.00
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	7,729,083.45
NIGERIA CUSTOMS SERVIVES	73,656,692.25
CONSOLIDATED REVENUE FUND	4,688,723,331,615.83
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	35,210,973.00
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,616,945,577.08
DEPARTMENT OF PETROLEUM RESOURCES	3,902,583.19
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	9,052,248,376.06
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	18,892.50
CENTRE FOR MANAGEMENT DEVELOPMENT	2,330,696.35
LAW & JUSTICE SECTOR	
SUPREME COURT OF NIGERIA	8,690,525.67
FEDERAL HIGH COURT-LAGOS	2,509,605.80
HIGH COURT OF JUSTICE-FCT ABUJA	6,046,310.00
SOCIAL SECTOR	
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	450,712.50
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	5,949,127.43
FEDERAL POLYTECHNIC MUBI	64,503,340.74
FEDERAL POLYTECHNIC NASARAWA	15,860,076.54
FEDERAL POLYTECHNIC OFFA	3,782,344.81
YABA COLLEGE OF TECHNOLOGY	7,625,797.90
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	10,909,701.58
UNIVERSITY OF LAGOS	30,952,165.61
UNIVERSITY OF JOS	212,231,366.00
UNIVERSITY OF ILORIN	60,338,303.13
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	85,790,045.37
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	545,004.44
FEDERAL UNIVERSITY DUTSE	348,705,869.43
FEDERAL UNIVERSITY KASHERE	391,190,572.13
NATIONAL BOARD FOR TECHNICAL EDUCATION	12,334,903.43
AMINU KANO UNIVERSITY TEACHING HOSPITAL	2,108,477.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,919,793.75
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	11,053,252.74
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	706,192.50
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	126,120.83
NATIONAL PARK HEADQUARTERS	470,000.00
GASHAKA GUMTI NATIONAL PARK	585,000.00
GRAND-TOTAL	**4,702,466,211,175.38**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**4,702.47**

NOTE 12:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
ADMINISTRATIVE SECTOR			
STATE HOUSE - HQTRS	12,372,786,074.72	(12,372,786,074.72)	
STATE HOUSE OPERATIONS - PRESIDENT	1,335,460,934.63	(1,335,460,934.63)	
STATE HOUSE OPERATIONS - VICE PRESIDENT	448,618,092.00	(448,618,092.00)	-
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	20,391,699.63	(20,391,699.63)	-
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	111,359,316.00	(111,359,316.00)	-
STATE HOUSE MEDICAL CENTRE	331,730,209.75	(331,730,209.75)	-
STATE HOUSE LAGOS LIAISON OFFICE	95,280,399.12	(95,280,399.12)	-
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	15,728,858,479.80	(15,728,858,479.80)	-
NIPSS, KURU	1,495,957,726.02	(1,495,957,726.02)	-
BUREAU OF PUBLIC ENTERPRISES (BPE)	1,495,957,726.02	(1,495,957,726.02)	-
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	919,148,917.44	(919,148,917.44)	-
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	17,033,700,850.45	(17,033,700,850.45)	-
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	1,024,858,948.01	(1,024,858,948.01)	
BUREAU OF PUBLIC PROCUREMENT (BPP)	1,495,957,726.02	(1,495,957,726.02)	-
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	896,212,453.38	(896,212,453.38)	-
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,058,637,332.23	(1,058,637,332.23)	-
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	31,242,964.52	(31,242,964.52)	-
NASS MANAGEMENT	12,635,996,832.46	(12,635,996,832.46)	-
SENATE	28,835,512,954.79	(28,835,512,954.79)	-
HOUSE OF REPRESENTATIVES	48,338,864,269.51	(48,338,864,269.51)	-
LEGISLATIVE AIDES	9,501,982,335.41	(9,501,982,335.41)	-
SENATE COMMITTEE ON PUBLIC ACCOUNTS	118,881,602.86	(118,881,602.86)	-
HOUSE COMMITTEE ON PUBLIC ACCOUNTS	142,564,984.90	(142,564,984.90)	-
GENERAL SERVICE	8,967,407,300.13	(8,967,407,300.13)	-
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,781,293,305.00	(1,781,293,305.00)	-
FEDERAL DEFENCE MINISTRY- MAIN MOD	77,534,709,518.97	(77,534,709,518.97)	-
DEFENCE HEADQURTERS	1,280,721,984.56	(1,280,721,984.56)	-
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	332,532,172.85	(332,532,172.85)	-
NIGERIAN ARMY	219,510,753,168.40	(219,510,753,168.40)	-
NIGERIAN NAVY	73,387,386,729.07	(73,387,386,729.07)	-
NIGERIAN AIRFORCE	68,932,230,807.77	(68,932,230,807.77)	-
NIGERIANACADEMY DEFENCE(NDA)	2,466,583,462.31	(2,466,583,462.31)	-
NIGERIANCOLLEGE DEFENCE	7,090,189,164.98	(7,090,189,164.98)	-
COMMANDCOLLEGE, JAJIAND STAFF	2,466,583,462.31	(2,466,583,462.31)	-
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	3,326,070,518.93	(3,326,070,518.93)	-
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,124,103,160.99	(1,124,103,160.99)	-
DEFENCE SCHOOL INTELLIGENCE	145,573,978.00	(145,573,978.00)	-
DEFENCE AGENCY INTELLIGENCE	16,252,194,540.83	(16,252,194,540.83)	-
DEFENCE MISSIONS	12,141,514,339.01	(12,141,514,339.01)	-
MILITARY PENSION BOARD	177,915,293,954.31	(177,915,293,954.31)	-
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	5,929,337,994.38	(5,929,337,994.38)	-
TECHNICAL AIDS CORPS	3,660,204,698.56	(3,660,204,698.56)	-
FOREIGN SERVICE ACADEMY (FSA)	35,293,666.68	(35,293,666.68)	-
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	561,671,852.14	(561,671,852.14)	-
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	221,082,394.82	(221,082,394.82)	-
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	302,366,149.36	(302,366,149.36)	-
FOREIGN MISSION: ABIDJAN	367,409,072.00	(367,409,072.00)	-
FOREIGN MISSION: ACCRA	410,511,325.50	(410,511,325.50)	-
FOREIGN MISSION: ADDIS ABABA	499,195,791.00	(499,195,791.00)	-
FOREIGN MISSION: ALGIERS	438,585,780.50	(438,585,780.50)	-
FOREIGN MISSION: ANKARA	655,513,866.00	(655,513,866.00)	-
FOREIGN MISSION: ATHENS	440,263,945.50	(440,263,945.50)	-
FOREIGN MISSION: ATLANTA	462,625,736.75	(462,625,736.75)	-
FOREIGN MISSION: BAMAKO	367,238,342.50	(367,238,342.50)	-
FOREIGN MISSION: BANGKOK	474,076,058.00	(474,076,058.00)	-
FOREIGN MISSION: BANGUI	305,194,376.75	(305,194,376.75)	-
FOREIGN MISSION: BANJUL	351,243,586.00	(351,243,586.00)	-
FOREIGN MISSION: BATA	362,487,810.00	(362,487,810.00)	-
FOREIGN MISSION: BEIJING	707,899,456.75	(707,899,456.75)	-
FOREIGN MISSION: BEIRUT	366,913,910.00	(366,913,910.00)	-
FOREIGN MISSION: BERLIN	1,054,894,686.00	(1,054,894,686.00)	-
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NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
FOREIGN MISSION: BERNE	527,191,248.75	(527,191,248.75)	
FOREIGN MISSION: BISSAU	337,037,217.75	(337,037,217.75)	-
FOREIGN MISSION: BRASILIA	676,509,421.00	(676,509,421.00)	-
FOREIGN MISSION: BRAZAVILLE	351,081,489.50	(351,081,489.50)	-
FOREIGN MISSION: BRUSSELS	631,913,156.75	(631,913,156.75)	-
FOREIGN MISSION: BUCHAREST	496,655,707.50	(496,655,707.50)	-
FOREIGN MISSION: BUDAPEST	493,146,321.75	(493,146,321.75)	-
FOREIGN MISSION: BUEA	406,565,859.25	(406,565,859.25)	-
FOREIGN MISSION: BUENOS AIRES	545,976,707.50	(545,976,707.50)	-
FOREIGN MISSION: BUJUMBURA	413,615,773.50	(413,615,773.50)	-
FOREIGN MISSION: CAIRO	397,242,445.50	(397,242,445.50)	-
FOREIGN MISSION: CANBERRA	578,204,648.00	(578,204,648.00)	-
FOREIGN MISSION: CARACAS	426,320,328.00	(426,320,328.00)	-
FOREIGN MISSION: CONAKRY	379,124,357.00	(379,124,357.00)	-
FOREIGN MISSION: COTONOU	413,134,293.50	(413,134,293.50)	-
FOREIGN MISSION: DAKAR	414,728,019.00	(414,728,019.00)	-
FOREIGN MISSION: DAMASCUS	351,639,863.00	(351,639,863.00)	-
FOREIGN MISSION: DAR-ES-SALAAM	427,108,526.00	(427,108,526.00)	-
FOREIGN MISSION: DOUALA	324,793,783.75	(324,793,783.75)	-
FOREIGN MISSION: DUBAI TRADE MISSIONS	391,327,382.25	(391,327,382.25)	-
FOREIGN MISSION: DUBLIN	553,879,354.00	(553,879,354.00)	-
FOREIGN MISSION: FREETOWN	385,000,770.00	(385,000,770.00)	-
FOREIGN MISSION: GABORONE	394,376,970.00	(394,376,970.00)	-
FOREIGN MISSION: GENEVA	984,767,645.00	(984,767,645.00)	-
FOREIGN MISSION: HANOI	320,562,453.78	(320,562,453.78)	-
FOREIGN MISSION: HARARE	411,001,805.00	(411,001,805.00)	-
FOREIGN MISSION: HAVANA	387,594,211.00	(387,594,211.00)	-
FOREIGN MISSION: HONGKONG	466,914,383.00	(466,914,383.00)	-
FOREIGN MISSION: ISLAMABAD	327,358,047.00	(327,358,047.00)	-
FOREIGN MISSION: JAKARTA	377,254,038.00	(377,254,038.00)	-
FOREIGN MISSION: JEDDAH	565,685,767.00	(565,685,767.00)	-
FOREIGN MISSION: JOHANNESBURG	395,253,095.00	(395,253,095.00)	-
FOREIGN MISSION: KAMPALA	357,012,423.75	(357,012,423.75)	-
FOREIGN MISSION: KHARTOUM	386,199,908.50	(386,199,908.50)	-
FOREIGN MISSION: KIEV	506,564,395.00	(506,564,395.00)	-
FOREIGN MISSION: KIGALI RWANDA	406,248,221.00	(406,248,221.00)	-
FOREIGN MISSION: KINGSTON	352,952,053.00	(352,952,053.00)	-
FOREIGN MISSION: KINSHASA	332,185,557.75	(332,185,557.75)	-
FOREIGN MISSION: KUALA LUMPUR	444,594,093.00	(444,594,093.00)	-
FOREIGN MISSION: KUWAIT	309,545,949.75	(309,545,949.75)	-
FOREIGN MISSION: LIBREVILLE	333,056,001.00	(333,056,001.00)	-
FOREIGN MISSION: LISBON	346,795,883.00	(346,795,883.00)	-
FOREIGN MISSION: LOME	339,796,175.00	(339,796,175.00)	-
FOREIGN MISSION: LONDON	926,273,302.47	(926,273,302.47)	-
FOREIGN MISSION: LUANDA	287,442,037.50	(287,442,037.50)	-
FOREIGN MISSION: LUSAKA	316,928,319.00	(316,928,319.00)	-
FOREIGN MISSION: MADRID	815,575,714.00	(815,575,714.00)	-
FOREIGN MISSION: MALABO	369,662,203.50	(369,662,203.50)	-
FOREIGN MISSION: MANILLA	335,012,112.00	(335,012,112.00)	-
FOREIGN MISSION: MAPUTO	363,022,296.00	(363,022,296.00)	-
FOREIGN MISSION: MEXICO CITY	378,407,323.00	(378,407,323.00)	-
FOREIGN MISSION: MNROVIA	363,143,252.00	(363,143,252.00)	-
FOREIGN MISSION: MOSCOW	593,299,325.50	(593,299,325.50)	-
FOREIGN MISSION: NAIROBI	458,744,565.00	(458,744,565.00)	-
FOREIGN MISSION: N'DJAMENA	433,583,161.00	(433,583,161.00)	-
FOREIGN MISSION: NEW DELHI	424,271,030.00	(424,271,030.00)	-
FOREIGN MISSION: NEW YORK (CG)	1,041,962,965.50	(1,041,962,965.50)	-
FOREIGN MISSION: NEW YORK (PM)	2,013,015,879.00	(2,013,015,879.00)	-
FOREIGN MISSION: NIAMEY	360,615,098.00	(360,615,098.00)	-
FOREIGN MISSION: NNJC - NIAMEY	337,867,445.50	(337,867,445.50)	-
FOREIGN MISSION: OTTAWA	908,130,019.00	(908,130,019.00)	-
FOREIGN MISSION: NEPAD MISSION - PRETORIA	-	-	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
FOREIGN MISSION: OUAGADOUGOU	357,778,724.75	(357,778,724.75)	-
FOREIGN MISSION: PARIS	767,336,019.00	(767,336,019.00)	-
FOREIGN MISSION: PORT OF SPAIN	394,753,842.00	(394,753,842.00)	-
FOREIGN MISSION: PRETORIA	494,033,296.00	(494,033,296.00)	-
FOREIGN MISSION: PYONG YANG	364,598,974.00	(364,598,974.00)	-
FOREIGN MISSION: RABAT	422,655,897.50	(422,655,897.50)	-
FOREIGN MISSION: RIYADH	453,395,293.00	(453,395,293.00)	-
FOREIGN MISSION: ROME	644,813,476.00	(644,813,476.00)	-
FOREIGN MISSION: SAO TOME	426,359,782.00	(426,359,782.00)	
FOREIGN MISSION: SEOUL	505,370,237.00	(505,370,237.00)	-
FOREIGN MISSION: SHANGHAI	486,152,445.00	(486,152,445.00)	-
FOREIGN MISSION: SINGAPORE	626,119,208.00	(626,119,208.00)	-
FOREIGN MISSION: STOCKHOLM	475,882,845.50	(475,882,845.50)	-
FOREIGN MISSION: TEHRAN	430,120,089.00	(430,120,089.00)	-
FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	-	-	-
FOREIGN MISSION: TEL AVIV	459,334,493.00	(459,334,493.00)	-
FOREIGN MISSION: THE HAGUE	670,656,472.75	(670,656,472.75)	-
FOREIGN MISSION: TOKYO	841,473,702.75	(841,473,702.75)	-
FOREIGN MISSION: TRIPOLI	385,609,501.50	(385,609,501.50)	-
FOREIGN MISSION: TUNIS	467,395,489.50	(467,395,489.50)	-
FOREIGN MISSION: VIENNA	642,074,125.00	(642,074,125.00)	-
FOREIGN MISSION: WARSAW	416,389,698.50	(416,389,698.50)	-
FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	-	-	-
FOREIGN MISSION: WASHINGTON	1,124,451,314.00	(1,124,451,314.00)	-
FOREIGN MISSION: WINDHOEK	403,406,602.00	(403,406,602.00)	-
FOREIGN MISSION: YAOUNDE	375,620,789.00	(375,620,789.00)	-
FOREIGN MISSION, JUBA, SOUTH SUDAN	387,831,881.00	(387,831,881.00)	-
FOREIGN MISSIONS, ABU DHAB	471,201,523.00	(471,201,523.00)	-
FOREIGN MISSION LILONGWE, MALAWI	360,738,020.50	(360,738,020.50)	-
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	370,517,667.25	(370,517,667.25)	-
FOREIGN MISSION VATICAN	394,427,836.75	(394,427,836.75)	-
CONSOLATE GENERAL FRANKFURT, GERMANY	552,342,005.25	(552,342,005.25)	-
PERMANENT MISSION, ASACOF , CARACAS	-	-	-
FOREIGN MISSION DOHA, QATAR	428,776,616.00	(428,776,616.00)	-
PERMANENT REPRESENTATION, ECOWAS, ABUJA	595,955,723.58	(595,955,723.58)	-
FOREIGN MISSION AMMAN, JORDAN	505,701,459.00	(505,701,459.00)	-
FOREIGN MISSION GUANGZHOU, CHINA	455,039,138.25	(455,039,138.25)	-
FEDERAL MINISTRY OF INFORMATION - HQTRS	4,614,481,749.49	(4,614,481,749.49)	-
NIGERIAN TELEVISION AUTHORITY	6,134,951,230.76	(6,134,951,230.76)	-
FEDERAL RADIO CORPORATION OF NIGERIA	7,700,268,016.68	(7,700,268,016.68)	-
NEWS AGENCY OF NIGERIA	1,596,305,431.78	(1,596,305,431.78)	-
VOICE OF NIGERIA	2,301,382,613.33	(2,301,382,613.33)	-
NIGERIAN FILM CORPORATION	510,823,482.64	(510,823,482.64)	-
PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	-	-	-
NATIONAL BROADCASTING COMMISION	725,200,757.68	(725,200,757.68)	-
NIGERIA PRESS COUNCIL	218,012,459.12	(218,012,459.12)	-
NATIONAL FILM AND VEDIO CENSOR BOARD	881,864,219.68	(881,864,219.68)	-
CONSULAR MISSION MAROUA, CAMEROON	-	-	-
ADVERTISING PRACTIONERS OF NIGERIA	227,065,336.32	(227,065,336.32)	-
NIGERIAN TOURISM DEVELOPMENT CORPORATION	733,021,815.94	(733,021,815.94)	-
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,560,598,903.77	(3,560,598,903.77)	-
NATIONAL COUNCIL OF ARTS AND CULTURE	1,514,022,189.64	(1,514,022,189.64)	-
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	394,464,721.91	(394,464,721.91)	-
NATIONAL TROUPE OF NIGERIA	216,992,008.97	(216,992,008.97)	-
NATIONAL THEATRE	415,440,865.90	(415,440,865.90)	-
NATIONAL GALLERY OF ART	1,888,551,366.12	(1,888,551,366.12)	-
NATIONAL WAR MUSEUM - UMUAHIA	86,760,076.53	(86,760,076.53)	-
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,356,004,530.53	(1,356,004,530.53)	-
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,454,659,590.32	(1,454,659,590.32)	-
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	138,974,414.49	(138,974,414.49)	-
NATIONAL ORIENTATION AGENCY	6,065,448,518.80	(6,065,448,518.80)	-
FEDERAL MINISTRY OF INTERIOR - HQTRS	3,855,791,031.88	(3,855,791,031.88)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
NIGERIAN PRISON SERVICE	66,721,674,207.25	(66,721,674,207.25)	-
NIGERIA IMMIGRATION SERVICE	49,427,534,133.95	(49,427,534,133.95)	-
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	84,792,519,307.82	(84,792,519,307.82)	-
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,014,670,273.34	(1,014,670,273.34)	-
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	7,718,333,327.67	(7,718,333,327.67)	-
FEDERAL FIRE SERVICE	6,044,475,919.24	(6,044,475,919.24)	-
NIGERIA POLICE ACADEMY WUDIL, KANO	2,063,945,449.72	(2,063,945,449.72)	-
POLICE FORMATION & COMMAND HQTRS	355,475,808,690.59	(355,475,808,690.59)	-
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	4,073,667,843.20	(4,073,667,843.20)	-
FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,204,408,008.52	(1,204,408,008.52)	-
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	805,391,586.30	(805,391,586.30)	-
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	22,022,389.36	(22,022,389.36)	-
FEDERAL TRAINING CENTRE,ENUGU	38,698,336.96	(38,698,336.96)	-
FEDERAL TRAINING CENTRE,ILORIN	39,720,854.46	(39,720,854.46)	-
FEDERAL TRAINING CENTRE,KADUNA	40,295,216.20	(40,295,216.20)	
POLICE PENSION BOARD	-	-	-
FEDERAL TRAINING CENTRE,LAGOS	53,997,845.30	(53,997,845.30)	-
FEDERAL TRAINING CENTRE,MAIDUGURI	42,200,884.70	(42,200,884.70)	-
FEDERAL TRAINING CENTRE,CALABAR	34,538,940.74	(34,538,940.74)	-
PUBLIC SERVICE INSTITUTE OF NIGERIA.	281,774,796.66	(281,774,796.66)	-
BUREAU OF PUBLIC SERVICE REFORMS	243,301,707.77	(243,301,707.77)	-
AUDITOR GENERAL FOR THE FEDERATION	3,046,568,366.31	(3,046,568,366.31)	-
PUBLIC COMPLAINTS COMMISSION	4,383,620,324.00	(4,383,620,324.00)	-
FEDERAL CIVIL SERVICE COMMISSION	1,213,379,969.59	(1,213,379,969.59)	-
INDEPENDENT NATIONAL ELECTORAL COMMISSION	43,500,000,000.04	(43,500,000,000.04)	-
FEDERAL CHARACTER COMMISSION	2,227,672,164.92	(2,227,672,164.92)	-
FEDERAL MINISTRY OF POLICE AFFAIRS	100,000,000.00	(100,000,000.00)	-
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	3,946,735,914.60	(3,946,735,914.60)	-
NIGERIA COMMUNICATION SATELLITE	2,469,757,350.75	(2,469,757,350.75)	-
NIPOST	8,860,271,775.34	(8,860,271,775.34)	-
NATIONAL SECURITY ADVISER	34,571,455,817.77	(34,571,455,817.77)	-
DIRECTORATE OF STATE SECURITY SERVICE	54,502,520,827.35	(54,502,520,827.35)	-
NATIONAL INTELLIGENT AGENCY	38,147,565,991.30	(38,147,565,991.30)	-
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	7,678,980,666.06	(7,678,980,666.06)	-
CODE OF CONDUCT TRIBUNAL	624,113,967.66	(624,113,967.66)	-
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	1,016,007,323.82	(1,016,007,323.82)	-
POLICE SERVICE COMMISSION HQTRS	1,127,724,329.10	(1,127,724,329.10)	-
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	25,352,407,784.02	(25,352,407,784.02)	-
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	121,888,382.66	(121,888,382.66)	-
NATIONAL COMMISSION FOR REFUGEES	809,587,321.02	(809,587,321.02)	-
LAGOS LIAISON OFFICE	65,586,824.68	(65,586,824.68)	-
NATIONAL IDENTITY MANAGEMENT COMMISSION	4,425,986,697.45	(4,425,986,697.45)	-
NATIONAL MERIT AWARD	61,488,510.38	(61,488,510.38)	-
FEDERAL ROAD SAFETY COMMISSION	39,910,358,859.91	(39,910,358,859.91)	-
PRESIDENTIAL ADVISORY COMMITTEE	901,209,233.54	(901,209,233.54)	-
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	901,209,233.54	(901,209,233.54)	-
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	880,998,411.42	(880,998,411.42)	-
NATIONAL PENSION COMMISSION	64,744,408,534.16	(64,744,408,534.16)	-
NATIONAL HAJJ COMMISSION OF NIGERIA	1,174,052,029.52	(1,174,052,029.52)	-
NIGERIA CHRISTIAN PILGRIM COMMISSION	1,848,469,970.27	(1,848,469,970.27)	-
NATIONAL LOTTERY TRUST FUND	503,684,413.91	(503,684,413.91)	-
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,620,894,731.39	(1,620,894,731.39)	-
SERVICOM	17,381,027.36	(17,381,027.36)	-
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	46,414,142.68	(46,414,142.68)	-
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	420,698,726.70	(420,698,726.70)	-
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	404,702,768.36	(404,702,768.36)	-
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	121,888,382.66	(121,888,382.66)	-
ECONOMIC SECTOR			
FEDERAL MINISTRY OF AGRICULTURE	6,987,818,961.23	(6,987,818,961.23)	-
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	503,140,601.21	(503,140,601.21)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	419,587,265.47	(419,587,265.47)	-
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	477,203,998.33	(477,203,998.33)	-
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,218,100,636.36	(1,218,100,636.36)	-
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	2,338,195,539.52	(2,338,195,539.52)	-
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,004,990,314.14	(2,004,990,314.14)	-
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,642,710,511.40	(1,642,710,511.40)	-
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	1,134,734,996.37	(1,134,734,996.37)	-
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,550,746,897.29	(1,550,746,897.29)	-
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,336,804,414.31	(1,336,804,414.31)	-
COCOA RESEARCH INSTITUTE- IBADAN	1,065,219,921.25	(1,065,219,921.25)	-
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,176,009,900.42	(1,176,009,900.42)	-
RUBBER RESEARCH INSTITUTE- BENIN	1,319,910,390.44	(1,319,910,390.44)	-
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	588,257,785.00	(588,257,785.00)	-
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,015,796,519.42	(1,015,796,519.42)	-
VETERINARY COUNCIL OF NIGERIA	116,079,700.01	(116,079,700.01)	-
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,060,174,769.29	(1,060,174,769.29)	-
FEDERAL COLLEGE OF AGRICULTURE - AKURE	509,820,838.79	(509,820,838.79)	-
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	586,576,048.78	(586,576,048.78)	-
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,374,895,521.59	(1,374,895,521.59)	-
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	326,940,286.90	(326,940,286.90)	-
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	561,355,299.67	(561,355,299.67)	-
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	456,900,167.32	(456,900,167.32)	-
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	223,596,067.71	(223,596,067.71)	-
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	566,659,517.65	(566,659,517.65)	-
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	121,508,909.28	(121,508,909.28)	-
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	111,684,536.15	(111,684,536.15)	-
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	108,972,054.08	(108,972,054.08)	-
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	347,689,604.16	(347,689,604.16)	-
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	254,680,014.21	(254,680,014.21)	-
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	666,292,258.32	(666,292,258.32)	-
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	295,740,275.90	(295,740,275.90)	-
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	160,360,895.29	(160,360,895.29)	
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	748,087,837.02	(748,087,837.02)	-
NATIONAL AGRICULTURE SEEDS COUNCIL	671,622,737.09	(671,622,737.09)	-
NIGERIA AGRICULTURAL QUARANTINE SERVICE	37,593,942.00	(37,593,942.00)	-
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	477,783,248.20	(477,783,248.20)	-
OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	57,123,363.75	(57,123,363.75)	-
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	383,510,697.12	(383,510,697.12)	-
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	924,232,211.17	(924,232,211.17)	-
FEDERAL MINISTRY OF FINANCE - HQTRS	3,111,933,578.29	(3,111,933,578.29)	-
DEBT MANAGEMENT OFFICE	497,844,278.43	(497,844,278.43)	-
INVESTMENT AND SECURITIES TRIBUNAL	473,946,848.64	(473,946,848.64)	-
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	680,107,353,463.64	(680,107,353,463.64)	-
FPO ABAKALIKI	1,440,000.00	(1,440,000.00)	-
FPO ABEOKUTA	1,440,000.00	(1,440,000.00)	-
FPO ADO-EKITI	1,440,000.00	(1,440,000.00)	-
FPO AKURE	1,440,000.00	(1,440,000.00)	-
FPO ASABA	1,440,000.00	(1,440,000.00)	-
FPO AWKA	1,440,000.00	(1,440,000.00)	-
FPO BAUCHI	1,440,000.00	(1,440,000.00)	-
FPO BENIN	1,440,000.00	(1,440,000.00)	-
FPO BIRNI-KEBI	1,440,000.00	(1,440,000.00)	-
FPO CALABAR	1,440,000.00	(1,440,000.00)	-
FPO DAMATURU	1,440,000.00	(1,440,000.00)	-
FPO DUTSE	1,440,000.00	(1,440,000.00)	-
FPO ENUGU	1,440,000.00	(1,440,000.00)	-
FPO GOMBE	1,440,000.00	(1,440,000.00)	-
FPO GUSUA	1,440,000.00	(1,440,000.00)	-
FPO IBADAN	1,440,000.00	(1,440,000.00)	-
FPO ILORIN	1,440,000.00	(1,440,000.00)	-
FPO JALINGO	152,845,354.37	(152,845,354.37)	-
FPO JOS	1,440,000.00	(1,440,000.00)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
FPO KADUNA	1,440,000.00	(1,440,000.00)	-
FPO KANO	1,440,000.00	(1,440,000.00)	-
FPO KATSINA	1,440,000.00	(1,440,000.00)	-
FPO LAFIA	1,440,000.00	(1,440,000.00)	-
FPO LAGOS I	9,446,585.00	(9,446,585.00)	-
FPO LAGOS II	1,440,000.00	(1,440,000.00)	-
FPO LOKOJA	1,440,000.00	(1,440,000.00)	-
FPO MAIDUGURI	1,440,000.00	(1,440,000.00)	-
FPO MAKURDI	1,440,000.00	(1,440,000.00)	-
FPO MINNA	392,838,602.35	(392,838,602.35)	-
FPO OSOGBO	1,440,000.00	(1,440,000.00)	-
FPO OWERRI	1,440,000.00	(1,440,000.00)	-
FPO PORT-HARCOURT	1,440,000.00	(1,440,000.00)	-
FPO SOKOTO	1,440,000.00	(1,440,000.00)	-
FPO UMUAHIA	263,797,161.62	(263,797,161.62)	-
FPO UYO	1,440,000.00	(1,440,000.00)	-
FPO YENOGOA	1,440,000.00	(1,440,000.00)	-
FPO YOLA	1,440,000.00	(1,440,000.00)	-
SUB-TREASURER OF THE FEDERATION	1,440,000.00	(1,440,000.00)	-
FEDERAL TREASURY ACADEMY OROZO	2,160,000.00	(2,160,000.00)	-
ZONAL OFFICE ENUGU	1,440,000.00	(1,440,000.00)	-
ZONAL OFFICE IBADAN	1,440,000.00	(1,440,000.00)	-
ZONAL OFFICE JOS	1,440,000.00	(1,440,000.00)	-
ZONAL OFFICE KADUNA	1,440,000.00	(1,440,000.00)	-
ZONAL OFFICE MAIDUGURI	1,440,000.00	(1,440,000.00)	-
ZONAL OFFICE PORTHARCOURT	1,440,000.00	(1,440,000.00)	-
FEDERAL INLAND REVENUE SERVICES	114,681,401,056.76	(114,681,401,056.76)	-
NIGERIA CUSTOMS SERVIVES	82,423,877,825.10	(82,423,877,825.10)	-
CONSOLIDATED REVENUE FUND	3,799,653,434,799.30	(3,799,653,434,799.30)	-
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	113,314,952,163.46	(113,314,952,163.46)	-
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	3,223,443,445.52	(3,223,443,445.52)	-
STANDARD ORGANIZATION OF NIGERIA	2,658,426,758.35	(2,658,426,758.35)	-
CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	341,425,834.22	(341,425,834.22)	-
INDUSTRIAL TRAINING FUND	1,028,647,531.22	(1,028,647,531.22)	-
NIGERIAN EXPORT PROMOTION COUNCIL	792,201,976.01	(792,201,976.01)	-
FINANCIAL REPORTING COUNCIL OF NIGERIA	98,139,217.70	(98,139,217.70)	-
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	665,685,195.10	(665,685,195.10)	-
CONSUMER PROTECTION COUNCIL	713,997,528.61	(713,997,528.61)	-
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	132,310,639.73	(132,310,639.73)	-
FEDERAL PRODUCE INSPECTION	48,333,333.36	(48,333,333.36)	
EXTERNAL TRADE SECTOR, GENEVA (WTO)	187,702,140.00	(187,702,140.00)	-
ONNE OIL AND GAS FREE ZONE AUTHORITY	652,607,051.56	(652,607,051.56)	-
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	96,769,067.62	(96,769,067.62)	-
NIGERIA COMMODITY EXCHANGE (NCX)	190,097,571.61	(190,097,571.61)	-
NIGERIA TRADE OFFICE, TAIWAN	50,814,972.57	(50,814,972.57)	-
NIGERIA TRADE OFFICE, CHINA	50,833,928.57	(50,833,928.57)	-
SMEDAN - H/QTRS	543,119,550.55	(543,119,550.55)	-
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	778,405,414.52	(778,405,414.52)	-
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	3,322,986,332.43	(3,322,986,332.43)	-
INDUSTRIAL ARBITRATION PANEL	580,457,455.33	(580,457,455.33)	-
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	508,109,942.57	(508,109,942.57)	-
NATIONAL PRODUCTIVITY CENTRE	1,006,330,305.37	(1,006,330,305.37)	-
NATIONAL DIRECTORATE OF EMPLOYMENT	4,409,808,264.09	(4,409,808,264.09)	-
GENEVA LABOUR DESK OFFICE	79,333,333.36	(79,333,333.36)	-
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	786,153,925.22	(786,153,925.22)	-
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	897,527,726.42	(897,527,726.42)	-
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	493,605,840.03	(493,605,840.03)	-
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	328,212,954.42	(328,212,954.42)	-
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	2,422,279,558.08	(2,422,279,558.08)	-
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	417,572,120.44	(417,572,120.44)	-
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	391,162,794.80	(391,162,794.80)	-
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	569,385,550.05	(569,385,550.05)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
COOPERATIVE INFORMATION NETWORK	579,122,589.66	(579,122,589.66)	-
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	311,853,859.88	(311,853,859.88)	-
BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	263,400,500.35	(263,400,500.35)	-
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	274,227,679.91	(274,227,679.91)	-
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	242,381,413.68	(242,381,413.68)	-
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	316,080,983.22	(316,080,983.22)	-
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	246,695,028.45	(246,695,028.45)	-
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	264,977,461.23	(264,977,461.23)	-
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	206,359,212.93	(206,359,212.93)	-
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	194,202,154.84	(194,202,154.84)	-
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	77,430,233.28	(77,430,233.28)	-
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	57,537,536.79	(57,537,536.79)	-
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	56,751,098.93	(56,751,098.93)	-
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	72,641,386.58	(72,641,386.58)	-
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	41,665,246.95	(41,665,246.95)	-
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	63,092,428.58	(63,092,428.58)	-
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	62,575,277.84	(62,575,277.84)	-
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	59,762,616.22	(59,762,616.22)	-
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	53,593,217.30	(53,593,217.30)	-
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	58,486,584.95	(58,486,584.95)	-
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	67,880,403.35	(67,880,403.35)	-
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	69,554,878.36	(69,554,878.36)	-
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	69,669,002.72	(69,669,002.72)	-
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	53,762,539.02	(53,762,539.02)	-
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	28,207,933.20	(28,207,933.20)	-
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	321,488,675.00	(321,488,675.00)	-
TECHNOLOGY INCUBATION CENTRE, GOMBE	6,199,555.56	(6,199,555.56)	-
TECHNOLOGY INCUBATION CENTRE, KATSINA	6,199,555.56	(6,199,555.56)	
TECHNOLOGY INCUBATION CENTRE, LAFIA	6,199,555.56	(6,199,555.56)	
TECHNOLOGY INCUBATION CENTRE, LOKOJA	6,199,555.56	(6,199,555.56)	
TECHNOLOGY INCUBATION CENTRE, MAKURDI	6,199,555.56	(6,199,555.56)	
NORTH WEST ZONAL OFFICE, KANO	7,222,222.22	(7,222,222.22)	
NORTH EAST ZONAL OFFICE, BAUCHI	7,222,222.22	(7,222,222.22)	
NORTH CENTRAL ZONAL OFFICE, MINNA	7,222,222.22	(7,222,222.22)	
SOUTH WEST ZONAL OFFICE, LAGOS	7,222,222.22	(7,222,222.22)	
SOUTH SOUTH ZONAL OFFICE, BENIN	7,222,222.22	(7,222,222.22)	
SOUTH EAST ZONAL OFFICE, NNEWI	7,222,222.22	(7,222,222.22)	
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	129,813,074.18	(129,813,074.18)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	61,717,274.17	(61,717,274.17)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	93,121,773.78	(93,121,773.78)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	68,313,717.04	(68,313,717.04)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	60,140,657.36	(60,140,657.36)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	82,694,723.91	(82,694,723.91)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	52,382,531.94	(52,382,531.94)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	58,868,817.11	(58,868,817.11)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	83,601,822.30	(83,601,822.30)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	61,062,345.79	(61,062,345.79)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	48,947,856.36	(48,947,856.36)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	48,947,856.36	(48,947,856.36)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	45,539,371.88	(45,539,371.88)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	80,750,895.48	(80,750,895.48)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	83,391,009.49	(83,391,009.49)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	67,249,026.87	(67,249,026.87)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	52,393,834.08	(52,393,834.08)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	123,089,116.04	(123,089,116.04)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	43,227,552.06	(43,227,552.06)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	70,497,718.37	(70,497,718.37)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	38,901,321.96	(38,901,321.96)	-
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	354,874,367.41	(354,874,367.41)	-
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	291,837,579.53	(291,837,579.53)	-
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	567,197,997.21	(567,197,997.21)	-
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	15,192,898.00	(15,192,898.00)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	342,690,606.94	(342,690,606.94)	-
AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	30,671,783.00	(30,671,783.00)	-
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	1,007,593,377.28	(1,007,593,377.28)	-
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	1,093,205,315.36	(1,093,205,315.36)	-
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	632,845,502.06	(632,845,502.06)	-
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	615,614,536.44	(615,614,536.44)	-
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	892,424,999.38	(892,424,999.38)	-
PROJECT DEVELOPMENT INSTITUTE - ENUGU	806,730,726.04	(806,730,726.04)	-
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	325,770,588.40	(325,770,588.40)	-
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	903,460,860.90	(903,460,860.90)	-
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,412,354,651.66	(1,412,354,651.66)	-
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,768,712,791.43	(1,768,712,791.43)	-
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	955,336,232.35	(955,336,232.35)	-
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	289,181,292.37	(289,181,292.37)	-
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	389,805,473.17	(389,805,473.17)	-
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	970,199,987.15	(970,199,987.15)	-
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	27,511,152.15	(27,511,152.15)	-
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	30,862,904.69	(30,862,904.69)	-
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	53,386,875.51	(53,386,875.51)	-
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	56,781,275.99	(56,781,275.99)	-
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	262,930,924.17	(262,930,924.17)	-
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	254,544,354.38	(254,544,354.38)	-
NATIONAL CENTRE FOR REMOTE SENSING - JOS	1,539,830,737.85	(1,539,830,737.85)	-
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	445,189,971.15	(445,189,971.15)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	65,667,208.57	(65,667,208.57)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	44,238,794.90	(44,238,794.90)	-
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	101,186,556.67	(101,186,556.67)	-
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	342,565,430.58	(342,565,430.58)	-
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	167,260,593.95	(167,260,593.95)	-
SOKOTO ENERGY RESEARCH	10,442,946.16	(10,442,946.16)	-
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	170,223,838.68	(170,223,838.68)	-
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	4,873,167.51	(4,873,167.51)	-
NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	14,284,660.68	(14,284,660.68)	-
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	12,537,626.00	(12,537,626.00)	-
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	66,776,844.52	(66,776,844.52)	-
ENERGY COMMISSION OF NIGERIA	1,763,410,038.76	(1,763,410,038.76)	-
NATIONAL CENTRE FOR PETROLEUM RESEARCH & DEVELOPMENT , ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	16,550,073.36	(16,550,073.36)	-
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	61,750,174.17	(61,750,174.17)	-
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	49,728,785.72	(49,728,785.72)	
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	11,773,446,424.73	(11,773,446,424.73)	-
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	855,735,747.13	(855,735,747.13)	-
NIGERIAN RAILWAY CORPORATION	8,587,469,428.47	(8,587,469,428.47)	-
NATIONAL INLAND WATERWAYS AUTHORITY	3,566,120,265.31	(3,566,120,265.31)	-
MARITIME ACADEMY, ORON	967,342,780.24	(967,342,780.24)	-
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	427,744,981.99	(427,744,981.99)	-
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,500,321,686.37	(1,500,321,686.37)	-
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	-	-	-
NIGERIAN METEOROLOGICAL AGENCY	3,316,742,145.59	(3,316,742,145.59)	-
ACCIDENT INVESTIGATION BUREAU	235,101,277.70	(235,101,277.70)	-
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	9,589,900,204.20	(9,589,900,204.20)	-
NATIONAL RURAL ELECTRIFICATION AGENCY	994,785,718.22	(994,785,718.22)	-
NIGERIAN ELECTRICITY REGULATORY COMMISSION	6,359,304,406.15	(6,359,304,406.15)	
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,749,793,650.78	(1,749,793,650.78)	-
NATIONAL POWER TRAINING INSTITUTE	768,840,146.52	(768,840,146.52)	-
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	339,328,297.63	(339,328,297.63)	-
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	994,192,247.60	(994,192,247.60)	-
FEDERAL SCHOOL OF SURVEY, OYO	425,089,366.32	(425,089,366.32)	-
FEDERAL ROAD MAINTENANCE AGENCY	11,729,466,402.04	(11,729,466,402.04)	-
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	214,784,418.01	(214,784,418.01)	-
SURVEY COUNCIL OF NIGERIA	114,375,755.40	(114,375,755.40)	-
MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	1,071,942,835.78	(1,071,942,835.78)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
DEPARTMENT OF PETROLEUM RESOURCES	37,633,768,925.54	(37,633,768,925.54)	-
PETROLEUM TRAINING INSTITUTE	12,899,449,892.82	(12,899,449,892.82)	-
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	8,601,740,948.14	(8,601,740,948.14)	-
NIGERIA NUCLEAR REGULATORY AUTHORITY	6,359,304,406.15	(6,359,304,406.15)	-
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,432,123,028.47	(1,432,123,028.47)	-
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	39,696,578.36	(39,696,578.36)	-
NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,200,319,651.10	(1,200,319,651.10)	-
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	546,701,953.37	(546,701,953.37)	-
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	574,964,653.08	(574,964,653.08)	-
METALLURGICAL TRAINING INSTITUTE, ONITSHA	391,642,744.19	(391,642,744.19)	-
NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,452,423,052.69	(1,452,423,052.69)	-
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	338,731,300.62	(338,731,300.62)	-
NIGERIA MINING CADASTRE OFFICE & CENTRES	227,220,162.66	(227,220,162.66)	-
AJAOKUTA STEEL COMPANY LIMITED	3,546,371,360.50	(3,546,371,360.50)	-
SOLID MINERAL DEVELOPMENT FUND OFFICE	66,397,921.28	(66,397,921.28)	-
BUDGET AND NATIONAL PLANNING	2,588,900,702.21	(2,588,900,702.21)	-
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	693,582,849.80	(693,582,849.80)	-
CENTRE FOR MANAGEMENT DEVELOPMENT	892,549,207.11	(892,549,207.11)	-
NATIONAL BUREAU OF STATISTICS	4,088,180,041.26	(4,088,180,041.26)	-
BUDGET OFFICE OF THE FEDERATION	2,027,995,727.03	(2,027,995,727.03)	-
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	692,351,353.38	(692,351,353.38)	-
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,941,816,420.91	(1,941,816,420.91)	-
NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	-	-	-
FISCAL RESPONSILIBITY COMMISSION	445,241,361.57	(445,241,361.57)	-
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,668,653,308.69	(1,668,653,308.69)	-
NIGERIA HYDROLOGICAL SERVICE AGENCY	290,410,365.02	(290,410,365.02)	-
ANAMBRA/ IMO RBDA	509,475,815.47	(509,475,815.47)	-
BENIN/ OWENA RBDA	384,819,550.47	(384,819,550.47)	-
CHAD BASIN RBDA	392,459,367.43	(392,459,367.43)	-
CROSS RIVER RBDA	447,746,403.74	(447,746,403.74)	-
HADEJIA-JAMAÄ»ARE RBDA	415,362,080.50	(415,362,080.50)	-
LOWER BENUE RBDA	415,680,061.59	(415,680,061.59)	-
LOWER NIGER RBDA	533,058,038.63	(533,058,038.63)	-
NIGER DELTA RBDA	646,625,130.34	(646,625,130.34)	-
OGUN/ OSUN RBDA	353,963,654.16	(353,963,654.16)	-
SOKOTO RIMA RBDA	430,121,457.88	(430,121,457.88)	-
UPPER BENUE RBDA	412,310,349.75	(412,310,349.75)	-
UPPER NIGER RBDA	401,452,150.65	(401,452,150.65)	-
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	401,954,525.90	(401,954,525.90)	-
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	177,552,897.61	(177,552,897.61)	-
GURARA WATER MANAGEMENT AUTHORITY	7,966,273.68	(7,966,273.68)	
LAW & JUSTICE SECTOR			
NATIONAL JUDICIAL COUNCIL- ABUJA	11,988,924,813.50	(11,988,924,813.50)	-
SUPREME COURT OF NIGERIA	6,428,366,617.84	(6,428,366,617.84)	-
COURT OF APPEAL	10,091,825,467.87	(10,091,825,467.87)	-
FEDERAL HIGH COURT-LAGOS	9,560,294,670.70	(9,560,294,670.70)	-
HIGH COURT OF JUSTICE-FCT ABUJA	7,302,440,895.12	(7,302,440,895.12)	-
SHARIA COURT OF APPEAL-ABUJA	2,631,006,350.41	(2,631,006,350.41)	-
CUSTOMARY COURT OF APPEAL-ABUJA	3,254,220,734.34	(3,254,220,734.34)	-
NATIONAL INDUSTRIAL COURT	7,497,918,737.11	(7,497,918,737.11)	-
NATIONAL JUDICIAL INSTITUTE-ABUJA	2,304,208,990.02	(2,304,208,990.02)	-
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,049,900,745.88	(2,049,900,745.88)	-
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	2,188,945,465.31	(2,188,945,465.31)	-
FEDERAL MINISTRY OF JUSTICE - HQTRS	6,183,872,565.93	(6,183,872,565.93)	-
NIGERIAN LAW REFORM COMMISSION	486,334,177.14	(486,334,177.14)	-
LEGAL AID COUNCIL	1,043,105,289.11	(1,043,105,289.11)	-
COUNCIL OF LEGAL EDUCATION	1,176,049,034.82	(1,176,049,034.82)	-
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	712,197,619.26	(712,197,619.26)	-
NATIONAL HUMAN RIGHTS COMMISSION	1,645,304,596.00	(1,645,304,596.00)	-
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	65,731,869.43	(65,731,869.43)	-
NATIONAL DRUG LAW ENFORCEMENT AGENCY	10,277,153,785.75	(10,277,153,785.75)	-
NIGERIAN COPYRIGHT COMMISSION	625,704,156.03	(625,704,156.03)	-
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,750,419,146.39	(1,750,419,146.39)	-
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	6,003,282,444.18	(6,003,282,444.18)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
CODE OF CONDUCT BUREAU	2,592,592,262.48	(2,592,592,262.48)	-
SERVICE WIDE VOTE	-	-	-
REGIONAL SECTOR			
FEDERAL CAPITAL TERRITORY ADMINISTRATION	4,686,050.00	(4,686,050.00)	-
FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,692,729,296.77	(1,692,729,296.77)	-
NIGER DELTA DEVELOPMENT COMMISSION	71,195,023,528.20	(71,195,023,528.20)	-
SOCIAL SECTOR			
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	7,380,743,808.26	(7,380,743,808.26)	-
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,076,608,355.50	(1,076,608,355.50)	-
NATIONAL YOUTH SERVICE CORPS (NYSC)	104,455,869,610.45	(104,455,869,610.45)	-
NIGERIA FOOTBALL FEDERATION	720,059,602.92	(720,059,602.92)	-
NIGERIA INSTITUTE FOR SPORTS (NIS)	383,288,964.77	(383,288,964.77)	-
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,408,259,920.96	(1,408,259,920.96)	-
NATIONAL CENTER FOR WOMEN DEVELOPMENT	240,364,961.32	(240,364,961.32)	-
FEDERAL MINISTRY OF EDUCATION - HQTRS	4,840,199,186.75	(4,840,199,186.75)	-
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	489,596,545.11	(489,596,545.11)	-
JOINT ADMISSIONS MATRICULATION BOARD	3,035,350,269.06	(3,035,350,269.06)	-
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,017,551,670.42	(3,017,551,670.42)	-
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	567,753,670.32	(567,753,670.32)	-
NATIONAL LIBRARY OF NIGERIA	1,284,726,059.06	(1,284,726,059.06)	-
NATIONAL EXAMINATIONS COUNCIL	7,206,423,109.00	(7,206,423,109.00)	-
MASS LITERACY COUNCIL	1,001,111,812.51	(1,001,111,812.51)	-
NOMADIC EDUCATION COMMISSION	468,106,223.31	(468,106,223.31)	-
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	908,430,704.59	(908,430,704.59)	-
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,311,020,297.11	(1,311,020,297.11)	-
TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,061,539,040.17	(1,061,539,040.17)	-
COMPUTER REGISTRATION COUNCIL OF NIGERIA	181,347,413.61	(181,347,413.61)	-
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	842,745,507.01	(842,745,507.01)	-
NATIONAL TEACHERS INSTITUTE	1,389,017,616.03	(1,389,017,616.03)	-
FEDERAL POLYTECHNIC ADO-EKITI	3,263,465,535.56	(3,263,465,535.56)	-
FEDERAL POLYTECHNIC BAUCHI	2,755,145,244.05	(2,755,145,244.05)	-
FEDERAL POLYTECHNIC BIDA	3,690,012,364.81	(3,690,012,364.81)	-
FEDERAL POLYTECHNIC IDAH	2,472,520,329.48	(2,472,520,329.48)	-
FEDERAL POLYTECHNIC KAURA-NAMODA	2,895,563,872.27	(2,895,563,872.27)	-
FEDERAL POLYTECHNIC MUBI	3,821,149,659.06	(3,821,149,659.06)	-
FEDERAL POLYTECHNIC NASARAWA	2,512,920,268.24	(2,512,920,268.24)	-
FEDERAL POLYTECHNIC UWANA-AFIKPO	4,049,558,982.65	(4,049,558,982.65)	-
FEDERAL POLYTECHNIC KADUNA	7,497,078,902.11	(7,497,078,902.11)	-
FEDERAL POLYTECHNIC OFFA	3,409,878,829.19	(3,409,878,829.19)	-
FEDERAL POLYTECHNIC EDE	2,178,032,895.75	(2,178,032,895.75)	-
FEDERAL POLYTECHNIC AUCHI	4,677,857,565.81	(4,677,857,565.81)	-
FEDERAL POLYTECHNIC NEKEDE	4,003,681,383.00	(4,003,681,383.00)	-
FEDERAL POLYTECHNIC OKO	5,688,637,441.09	(5,688,637,441.09)	-
FEDERAL POLYTECHNIC DAMATURU	1,205,912,569.39	(1,205,912,569.39)	-
FEDERAL POLYTECHNIC HUSSAINI ADAMU	904,708,307.80	(904,708,307.80)	-
FEDERAL POLYTECHNIC GWANDU	2,780,922,917.35	(2,780,922,917.35)	-
FEDERAL POLYTECHNIC ILARO	2,110,819,654.78	(2,110,819,654.78)	-
YABA COLLEGE OF TECHNOLOGY	5,013,958,564.58	(5,013,958,564.58)	-
FEDERAL POLYTECHNIC BALI	868,992,768.61	(868,992,768.61)	-
FEDERAL POLYTECHNIC EKOWE	1,489,230,035.28	(1,489,230,035.28)	-
FEDERAL POLYTECHNIC BONNY	506,589,108.23	(506,589,108.23)	-
FEDERAL POLYTECHNIC UKANA	253,257,775.52	(253,257,775.52)	-
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	219,413,372.08	(219,413,372.08)	-
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	434,022,512.69	(434,022,512.69)	-
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	2,135,864,997.52	(2,135,864,997.52)	-
FEDERAL COLLEGE OF EDUCATION AKOKA	1,684,838,895.14	(1,684,838,895.14)	-
FEDERAL COLLEGE OF EDUCATION ASABA	2,070,789,380.44	(2,070,789,380.44)	-
FEDERAL COLLEGE OF EDUCATION BICHI	1,833,518,537.70	(1,833,518,537.70)	-
FEDERAL COLLEGE OF EDUCATION GOMBE	2,143,462,660.92	(2,143,462,660.92)	-
FEDERAL COLLEGE OF EDUCATION GUSAU	1,253,115,997.26	(1,253,115,997.26)	-
FEDERAL COLLEGE OF EDUCATION KANO	2,319,814,738.31	(2,319,814,738.31)	-
FEDERAL COLLEGE OF EDUCATION KATSINA	1,487,439,255.89	(1,487,439,255.89)	-
FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,712,573,914.67	(1,712,573,914.67)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
FEDERAL COLLEGE OF EDUCATION OBUDU	2,595,038,915.17	(2,595,038,915.17)	-
FEDERAL COLLEGE OF EDUCATION OKENE	2,315,910,815.69	(2,315,910,815.69)	-
FEDERAL COLLEGE OF EDUCATION OMUKU	2,576,622,565.04	(2,576,622,565.04)	-
FEDERAL COLLEGE OF EDUCATION ONDO	2,561,313,759.67	(2,561,313,759.67)	-
FEDERAL COLLEGE OF EDUCATION OYO	2,800,426,111.14	(2,800,426,111.14)	-
FEDERAL COLLEGE OF EDUCATION PANKSHIN	2,248,858,909.30	(2,248,858,909.30)	-
FEDERAL COLLEGE OF EDUCATION POTISKUM	1,348,363,140.20	(1,348,363,140.20)	-
FEDERAL COLLEGE OF EDUCATION UMUNZE	2,417,428,366.20	(2,417,428,366.20)	-
FEDERAL COLLEGE OF EDUCATION YOLA	1,585,400,834.03	(1,585,400,834.03)	-
FEDERAL COLLEGE OF EDUCATION ZARIA	4,406,704,075.80	(4,406,704,075.80)	-
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,961,031,894.06	(1,961,031,894.06)	-
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	5,204,205,022.50	(5,204,205,022.50)	-
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,000,513,028.31	(2,000,513,028.31)	-
UNIVERSITY OF IBADAN	12,980,337,740.44	(12,980,337,740.44)	-
UNIVERSITY OF LAGOS	12,867,118,756.55	(12,867,118,756.55)	-
UNIVERSITY OF NIGERIA, NNSUKA	21,745,573,748.69	(21,745,573,748.69)	-
AHMADU BELLO UNIVERSITY, ZARIA	17,502,803,680.90	(17,502,803,680.90)	-
OBAFEMI AWOLOWO UNIVERSITY	10,923,851,848.25	(10,923,851,848.25)	-
UNIVERSITY OF BENIN	14,222,553,090.50	(14,222,553,090.50)	-
UNIVERSITY OF JOS	11,622,164,767.11	(11,622,164,767.11)	-
UNIVERSITY OF CALABAR	14,878,024,884.97	(14,878,024,884.97)	-
UNIVERSITY OF ILORIN	9,070,172,592.54	(9,070,172,592.54)	-
UNIVERSITY OF ABUJA	5,888,769,687.44	(5,888,769,687.44)	-
UNIVERSITY OF AGRICULTURE, ABEOKUTA	5,290,326,816.88	(5,290,326,816.88)	-
UNIVERSITY OF AGRICULTURE, MAKURDI	6,464,450,083.35	(6,464,450,083.35)	-
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	7,026,623,592.95	(7,026,623,592.95)	-
UNIVERSITY OF PORT HARCOURT	10,670,755,614.53	(10,670,755,614.53)	-
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	5,197,465,335.52	(5,197,465,335.52)	-
UNIVERSITY OF TECHNOLOGY, OWERRI	8,638,804,008.86	(8,638,804,008.86)	-
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	5,621,789,682.77	(5,621,789,682.77)	-
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	5,011,503,057.37	(5,011,503,057.37)	-
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,591,017,572.45	(3,591,017,572.45)	-
UNIVERSITY OF UYO	8,890,117,853.59	(8,890,117,853.59)	-
UNIVERSITY OF MAIDUGURI	13,841,865,129.68	(13,841,865,129.68)	-
NNAMDI AZIKIWE UNIVERSITY, AWKA	9,668,239,923.74	(9,668,239,923.74)	-
BAYERO UNIVERSITY, KANO	9,912,542,592.11	(9,912,542,592.11)	-
USMAN DAN FODIO UNIVERSITY, SOKOTO	7,418,873,858.24	(7,418,873,858.24)	-
NATIONAL MATHEMATICAL CENTRE, SHEDA	646,223,886.47	(646,223,886.47)	-
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	554,356,036.51	(554,356,036.51)	-
ARABIC LANGUAGE VILLAGE BORNO	506,602,445.78	(506,602,445.78)	-
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	437,130,887.48	(437,130,887.48)	-
FEDERAL UNIVERSITY OYE-EKITI	2,731,681,981.66	(2,731,681,981.66)	-
FEDERAL UNIVERSITY OTUOKE	3,167,085,469.32	(3,167,085,469.32)	-
FEDERAL UNIVERSITY DUTSE	3,291,011,682.60	(3,291,011,682.60)	-
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	4,332,566,835.78	(4,332,566,835.78)	-
FEDERAL UNIVERSITY LAFIA	2,950,553,443.00	(2,950,553,443.00)	-
FEDERAL UNIVERSITY DUTSIN-MA	2,725,244,925.63	(2,725,244,925.63)	-
FEDERAL UNIVERSITY KASHERE	2,904,502,328.69	(2,904,502,328.69)	-
FEDERAL UNIVERSITY LOKOJA	2,137,384,508.71	(2,137,384,508.71)	-
FEDERAL UNIVERSITY WUKARI	4,362,152,453.44	(4,362,152,453.44)	-
FEDERAL UNIVERSITYOF BERNIN KEBBI	1,818,851,719.95	(1,818,851,719.95)	-
FEDERAL UNIVERSITYOF GASHUA	1,896,424,581.36	(1,896,424,581.36)	-
FEDERAL UNIVERSITYOF GUSAU	2,156,295,652.01	(2,156,295,652.01)	-
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,300,468,730.74	(1,300,468,730.74)	-
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,896,398,686.65	(1,896,398,686.65)	-
NATIONAL OPEN UNIVERSITY	5,913,110,479.26	(5,913,110,479.26)	-
F.S.C. SOKOTO	291,196,558.67	(291,196,558.67)	-
FGC AZARE	323,127,700.60	(323,127,700.60)	-
FGC BUNI-YADI	140,371,402.60	(140,371,402.60)	-
FGC BIRIN YAURI	286,417,348.32	(286,417,348.32)	-
FGC DAURA	301,467,791.22	(301,467,791.22)	-
FGC GANYE	294,938,896.18	(294,938,896.18)	-
FGC GARKI	611,419,201.28	(611,419,201.28)	-
FGC IJANIKIN	674,053,806.30	(674,053,806.30)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
FGC IKET NISE	366,088,108.64	(366,088,108.64)	-
FGC IKET VANDAKYA	260,876,402.50	(260,876,402.50)	-
FGC IKOM	284,412,263.07	(284,412,263.07)	-
FGC IKOT EKPENE	434,636,160.06	(434,636,160.06)	-
FGC IKURIN	433,664,631.60	(433,664,631.60)	-
FGC JOS	554,762,632.13	(554,762,632.13)	-
FGC KADUNA	600,768,128.32	(600,768,128.32)	-
FGC KANO	556,700,155.01	(556,700,155.01)	-
FGC KEFFI	546,182,492.04	(546,182,492.04)	-
FGC KIYAWA	546,182,492.04	(546,182,492.04)	-
FGC KWALI	740,643,454.68	(740,643,454.68)	-
FGC MAIDUGURI	466,303,941.02	(466,303,941.02)	-
FGC MINJIBIR	336,710,896.05	(336,710,896.05)	-
FGC MINNA	552,960,873.67	(552,960,873.67)	-
FGC ODIKOLOGUNA	224,318,860.92	(224,318,860.92)	-
FGC ODOGBOLU	441,959,635.91	(441,959,635.91)	-
FGC OGBOMOSHMO	438,079,482.37	(438,079,482.37)	-
FGC OGOJA	281,078,492.75	(281,078,492.75)	-
FGC OHAFIA	237,958,362.06	(237,958,362.06)	-
FGC OKIGWE	487,468,171.50	(487,468,171.50)	-
FGC OKPOSI	314,847,470.52	(314,847,470.52)	-
FGC ONITSHA	431,064,917.75	(431,064,917.75)	-
FGC PORT HARCOURT	584,883,670.71	(584,883,670.71)	-
FGC POTISKUM	225,702,955.14	(225,702,955.14)	-
FGC RUBBOCHI	290,230,965.08	(290,230,965.08)	-
FGC SOKOTO	406,234,886.41	(406,234,886.41)	-
FGC UGWOLAWO	227,683,145.69	(227,683,145.69)	-
FGC WARRI	566,537,824.91	(566,537,824.91)	-
FGC ZARIA	363,920,037.82	(363,920,037.82)	-
FGC, BILLIRI	315,839,485.61	(315,839,485.61)	-
FGC, IDO-ANI	349,450,483.22	(349,450,483.22)	-
FGC, IKOLE	285,804,200.66	(285,804,200.66)	-
FGGC ABAJI	381,214,760.27	(381,214,760.27)	-
FGGC ABULOMA	441,712,914.10	(441,712,914.10)	-
FGGC AKURE	489,092,253.10	(489,092,253.10)	-
FGGC ANKA	252,733,340.50	(252,733,340.50)	-
FGGC BAJOGA	149,498,325.63	(149,498,325.63)	-
FGGC BAKORI	362,532,503.68	(362,532,503.68)	-
FGGC BAUCHI	401,526,511.11	(401,526,511.11)	-
FGGC BENIN	523,317,921.17	(523,317,921.17)	-
FGGC BIDA	264,448,117.90	(264,448,117.90)	-
FGGC BWARI	647,339,450.82	(647,339,450.82)	-
FGGC CALABAR	437,354,111.09	(437,354,111.09)	-
FGGC EFON ALAYE	245,713,304.41	(245,713,304.41)	-
FGGC EFON IMNRINGI	274,184,051.82	(274,184,051.82)	-
FGGC ENUGU	716,123,525.49	(716,123,525.49)	-
FGGC EZZAMGBO ABAKALIKI	287,798,939.81	(287,798,939.81)	-
FGGC GBOKO	350,628,442.59	(350,628,442.59)	-
FGGC GUSAU	340,284,992.71	(340,284,992.71)	-
FGGC GWANDU	268,710,020.92	(268,710,020.92)	-
FGGC IBILLO	277,809,044.94	(277,809,044.94)	-
FGGC IBUSA	401,318,536.70	(401,318,536.70)	-
FGGC IKOT-OBIO-ITONG	285,168,826.95	(285,168,826.95)	-
FGGC ILORIN	439,915,391.25	(439,915,391.25)	-
FGGC IPETUMODU	340,577,593.47	(340,577,593.47)	-
FGGC JALINGO	303,588,420.84	(303,588,420.84)	-
FGGC KABBA	291,559,674.83	(291,559,674.83)	-
FGGC KAZAURE	286,357,378.91	(286,357,378.91)	-
FGGC KEANA	194,867,959.40	(194,867,959.40)	-
FGGC LANGTANG	301,754,847.69	(301,754,847.69)	-
FGGC LEJJA	316,045,904.67	(316,045,904.67)	-
FGGC MONGUNO	165,677,008.46	(165,677,008.46)	-
FGGC NEW BUSA	272,549,778.78	(272,549,778.78)	-
FGGC OMU-ARAN	262,005,171.78	(262,005,171.78)	-
FGGC OWERRI	590,678,388.99	(590,678,388.99)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
FGGC OYO	556,204,015.27	(556,204,015.27)	-
FGGC SHAGAMU	483,021,614.35	(483,021,614.35)	-
FGGC GUMI TAMBAWAL	282,123,486.75	(282,123,486.75)	-
FGGC UMUAHIA	455,930,995.81	(455,930,995.81)	-
FGGC WUKARI	311,374,677.77	(311,374,677.77)	-
FGGC, YOLA	306,899,140.93	(306,899,140.93)	-
FSTC AHOADA	303,424,497.70	(303,424,497.70)	-
FSTC AWKA	456,485,686.40	(456,485,686.40)	-
FSTC JUBU-IMUSHIN	382,753,674.31	(382,753,674.31)	-
FSTC MICHIKA	97,783,596.29	(97,783,596.29)	-
FSTC TUNGBO - YENAGOA	241,581,577.28	(241,581,577.28)	-
FSTC USI-EKITI	250,519,243.00	(250,519,243.00)	-
FTC IKARE	286,948,236.74	(286,948,236.74)	-
FTC ILESA	380,342,538.11	(380,342,538.11)	-
FTC JALINGO	286,872,269.07	(286,872,269.07)	-
FTC KAFANCHAN	285,980,701.94	(285,980,701.94)	-
FTC LASSA	108,184,520.25	(108,184,520.25)	-
FTC OHANSO	281,930,639.13	(281,930,639.13)	-
FTC OROZO	591,124,104.90	(591,124,104.90)	-
FTC OTOBI	293,461,321.21	(293,461,321.21)	-
FTC OTUPKO	292,964,505.09	(292,964,505.09)	-
FTC SHIRORO	315,602,244.65	(315,602,244.65)	-
FTC UROMI	294,128,289.98	(294,128,289.98)	-
FTC UYO	381,044,490.00	(381,044,490.00)	-
FTC YABA	1,045,523,322.63	(1,045,523,322.63)	-
FTC ZURU	246,525,508.26	(246,525,508.26)	-
KING'S COLLEGE	712,214,456.54	(712,214,456.54)	-
QUEEN'S COLLEGE LAGOS	746,371,059.55	(746,371,059.55)	-
SULEJA ACADEMY	512,292,888.44	(512,292,888.44)	-
FSTC,DOMA	233,857,086.59	(233,857,086.59)	-
FSTC DAYI	182,713,274.40	(182,713,274.40)	-
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	190,515,302.07	(190,515,302.07)	-
UNESCO PARIS	625,871,415.50	(625,871,415.50)	-
NATIONAL BOARD FOR TECHNICAL EDUCATION	832,686,095.45	(832,686,095.45)	-
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	3,805,069,428.29	(3,805,069,428.29)	
FEDERAL MINISTRY OF HEALTH - HQTRS	6,922,784,127.85	(6,922,784,127.85)	-
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	22,759,539,386.21	(22,759,539,386.21)	-
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	98,547,795.40	(98,547,795.40)	-
RADIOGRAPHERS REGISTRATION BOARD	238,350,104.51	(238,350,104.51)	-
DENTAL TECHNOLOGY REGISTRATION BOARD	162,624,946.18	(162,624,946.18)	-
HEALTH RECORDS REGISTRATION BOARD	262,095,931.78	(262,095,931.78)	-
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	204,140,231.47	(204,140,231.47)	-
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	75,547,319.25	(75,547,319.25)	-
NURSING AND MIDWIFERY COUNCIL	290,194,131.63	(290,194,131.63)	-
PHARMACIST COUNCIL OF NIGERIA COUNCIL	682,741,793.14	(682,741,793.14)	-
MEDICAL AND DENTAL COUNCIL OF NIGERIA	253,061,679.32	(253,061,679.32)	-
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	5,116,210,920.26	(5,116,210,920.26)	-
MEDICAL REHABILITATION THERAPY BOARD	281,313,208.31	(281,313,208.31)	-
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	561,174,855.58	(561,174,855.58)	-
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	37,917,899.79	(37,917,899.79)	-
NURSE TUTOR TRAINING - ENUGU	14,496,296.38	(14,496,296.38)	-
NURSE TUTOR PROGRAMME AKOKA LAGOS	93,623,206.03	(93,623,206.03)	-
NURSE TUTOR TRAINNING KADUNA	63,571,074.71	(63,571,074.71)	-
NURSE TUTOR TRAINNING IBADAN	18,505,896.46	(18,505,896.46)	-
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	256,488,057.39	(256,488,057.39)	-
PHC TUTORS PROGRAMME,'UCH-IBADAN	27,181,755.53	(27,181,755.53)	-
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,718,241.36	(1,718,241.36)	-
COMMUNITY HEALTH TUTOR PROGRAMME UCH	30,783,548.50	(30,783,548.50)	-
UNIVERSITY COLLEGE HOSPITAL IBADAN	16,148,990,947.46	(16,148,990,947.46)	-
LAGOS UNIVERSITY TEACHING HOSPITAL	7,222,328,612.63	(7,222,328,612.63)	-
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	9,724,687,077.78	(9,724,687,077.78)	-
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	11,395,075,942.16	(11,395,075,942.16)	-
UNIVERSITY OF BENIN TEACHING HOSPITAL	16,805,119,452.71	(16,805,119,452.71)	-
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	8,239,863,831.06	(8,239,863,831.06)	-
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	8,169,813,723.41	(8,169,813,723.41)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
JOS UNIVERSITY TEACHING HOSPITAL	7,340,950,559.43	(7,340,950,559.43)	-
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	8,815,054,537.43	(8,815,054,537.43)	-
UNIVERSITY OF CALABAR TEACHING HOSPITAL	9,835,573,074.96	(9,835,573,074.96)	-
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	8,349,421,397.40	(8,349,421,397.40)	-
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	6,553,035,208.63	(6,553,035,208.63)	-
AMINU KANO UNIVERSITY TEACHING HOSPITAL	7,037,938,534.38	(7,037,938,534.38)	-
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	8,454,468,425.22	(8,454,468,425.22)	-
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	5,698,212,743.87	(5,698,212,743.87)	-
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	3,891,619,797.93	(3,891,619,797.93)	-
FEDERAL SPECIALIST HOSPITAL, IRRUA	6,267,774,096.54	(6,267,774,096.54)	-
UNIVERSITY OF UYO TEACHING HOSPITAL	7,023,614,095.02	(7,023,614,095.02)	-
FEDERAL STAFF HOSPITAL -ABUJA	2,120,787,046.13	(2,120,787,046.13)	-
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,561,407,849.76	(1,561,407,849.76)	-
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	901,082,783.45	(901,082,783.45)	-
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,128,933,635.05	(2,128,933,635.05)	-
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,577,837,294.56	(1,577,837,294.56)	-
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,464,870,568.86	(1,464,870,568.86)	-
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,210,189,049.98	(3,210,189,049.98)	-
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	2,312,551,512.56	(2,312,551,512.56)	-
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	281,645,008.87	(281,645,008.87)	-
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,645,051,690.37	(1,645,051,690.37)	-
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,398,252,139.03	(3,398,252,139.03)	-
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	2,854,715,833.75	(2,854,715,833.75)	-
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,662,468,993.03	(2,662,468,993.03)	-
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	857,292,368.42	(857,292,368.42)	-
FEDERAL MEDICAL CENTRE, UMUAHIA	5,159,449,961.82	(5,159,449,961.82)	-
FEDERAL MEDICAL CENTRE, OWO	4,641,803,836.49	(4,641,803,836.49)	-
FEDERAL MEDICAL CENTRE ABEOKUTA	5,591,320,078.90	(5,591,320,078.90)	-
FEDERAL MEDICAL CENTRE, OWERRI	6,471,539,162.76	(6,471,539,162.76)	-
FEDERAL MEDICAL CENTRE, MAKURDI	5,240,995,571.22	(5,240,995,571.22)	-
FEDERAL MEDICAL CENTRE, KATSINA	3,489,689,392.50	(3,489,689,392.50)	-
FEDERAL MEDICAL CENTRE, GOMBE	3,998,271,175.05	(3,998,271,175.05)	-
FEDERAL MEDICAL CENTRE, NGURU YOBE	2,880,947,506.85	(2,880,947,506.85)	-
FEDERAL MEDICAL CENTRE, ASABA	4,693,559,585.16	(4,693,559,585.16)	-
FEDERAL MEDICAL CENTRE, BIDA	3,727,387,541.01	(3,727,387,541.01)	-
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	3,012,006,717.26	(3,012,006,717.26)	-
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	3,510,822,014.54	(3,510,822,014.54)	-
FEDERAL MEDICAL CENTRE, ABAKALIKI	12,719,211,361.39	(12,719,211,361.39)	-
FEDERAL MEDICAL CENTRES, IDO-EKITI	6,164,875,928.88	(6,164,875,928.88)	-
FEDERAL MEDICAL CENTRE, KOGI	3,464,244,817.91	(3,464,244,817.91)	-
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,309,119,931.91	(2,309,119,931.91)	-
FEDERAL MEDICAL CENTRE, KEBBI STATE	3,053,367,072.61	(3,053,367,072.61)	-
NHETC, LAGOS	-	-	-
NHETC, MAIDUGURI	-	-	-
NHETC, ZARIA	-	-	-
FEDERAL MEDICAL CENTRE, TARABA STATE	2,990,949,823.96	(2,990,949,823.96)	-
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,865,289,455.37	(1,865,289,455.37)	-
FEDERAL MEDICAL CENTRE, NASARAWA STATE	9,697,763,871.57	(9,697,763,871.57)	-
FEDERAL MEDICAL CENTRE, BAYELSA STATE	3,369,521,193.16	(3,369,521,193.16)	-
FEDERAL MEDICAL CENTRE, EBUTE METTA	2,518,233,265.96	(2,518,233,265.96)	-
NATIONAL EYE CENTRE KADUNA	1,546,172,935.48	(1,546,172,935.48)	-
NATIONAL EAR CARE CENTRE KADUNA	1,098,162,548.77	(1,098,162,548.77)	-
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	213,637,112.94	(213,637,112.94)	-
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	900,635,873.26	(900,635,873.26)	-
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	415,270,009.29	(415,270,009.29)	-
FEDERAL STAFF CLINICS, ABUJA PHASE I	1,376,000.00	(1,376,000.00)	
FEDERAL STAFF CLINICS, ABUJA PHASE II	1,575,000.00	(1,575,000.00)	-
FEDERAL STAFF EYE CLINICS, ABUJA	1,575,000.00	(1,575,000.00)	-
FEDERAL STAFF DENTAL CLINICS, ABUJA	1,575,000.00	(1,575,000.00)	
PHS, ABUJA	1,116,297.36	(1,116,297.36)	-
PHS, YOLA	1,116,297.36	(1,116,297.36)	-
PHS, JALINGO	1,116,297.36	(1,116,297.36)	-
PHS, MAIDUGURI	1,116,297.36	(1,116,297.36)	-
PHS, DAMATURU	1,116,297.36	(1,116,297.36)	-
PHS, KANO	1,116,297.36	(1,116,297.36)	-

NOTE 12: - Contd.
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 23	BALANCE
	₦	₦	₦
PHS, KASTINA	1,116,297.36	(1,116,297.36)	-
PHS, DUTSE	1,116,297.36	(1,116,297.36)	-
PHS, ILORIN	1,116,297.36	(1,116,297.36)	-
PHS, SOKOTO	1,116,297.36	(1,116,297.36)	-
PHS, IBADAN	1,240,330.68	(1,240,330.68)	-
PHS, ABEOKUTA	816,297.36	(816,297.36)	-
PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,116,297.36	(1,116,297.36)	-
PHS, CALABAR	1,116,297.36	(1,116,297.36)	-
PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,116,297.36	(1,116,297.36)	-
PHS, WARRI	1,116,297.36	(1,116,297.36)	-
INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	904,540.00	(904,540.00)	-
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	742,428,021.72	(742,428,021.72)	-
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	804,116,951.49	(804,116,951.49)	-
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	441,348,478.15	(441,348,478.15)	-
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	184,344,263.43	(184,344,263.43)	-
NOMA CHILDREN HOSPITAL, SOKOTO	10,593,130.00	(10,593,130.00)	-
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	111,041,439.04	(111,041,439.04)	-
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	9,216,056.00	(9,216,056.00)	-
DENTAL THERAPISTS REGISTRATION BOARD	187,326,763.66	(187,326,763.66)	-
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	494,049,578.28	(494,049,578.28)	-
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	786,348,903.99	(786,348,903.99)	-
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	792,871,101.09	(792,871,101.09)	-
NATIONAL HOSPITAL	7,366,768,161.33	(7,366,768,161.33)	-
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,352,760,287.57	(2,352,760,287.57)	-
NATIONAL PARK HEADQUARTERS	245,603,319.15	(245,603,319.15)	-
KAINJI NATIONAL PARK	508,883,958.42	(508,883,958.42)	-
OYO NATIONAL PARK	372,825,678.94	(372,825,678.94)	-
CHAD BASIN NATIONAL PARK	272,457,157.57	(272,457,157.57)	-
GASHAKA GUMTI NATIONAL PARK	374,539,927.91	(374,539,927.91)	-
CROSS RIVER NATIONAL PARK	523,411,820.03	(523,411,820.03)	-
KAMUKU NATIONAL PARK	236,204,596.58	(236,204,596.58)	-
OKUMU NATIONAL PARK	222,276,883.69	(222,276,883.69)	-
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	571,596,572.70	(571,596,572.70)	-
FEDERAL COLLEGE OF FORESTRY IBADAN	1,055,262,525.05	(1,055,262,525.05)	-
FEDERAL COLLECGE OF FORESTRY JOS	649,175,623.67	(649,175,623.67)	-
FORESTRY RESEARCH INSTITUTE OF IBADAN	1,797,144,512.45	(1,797,144,512.45)	-
FORESTRY MECHANISATION COLLEGE AFAKA	620,610,933.68	(620,610,933.68)	-
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	2,167,154,419.02	(2,167,154,419.02)	-
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	3,419,456,407.38	(3,419,456,407.38)	-
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	329,793,483.33	(329,793,483.33)	-
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	297,277,297.38	(297,277,297.38)	-
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	436,449,192.41	(436,449,192.41)	-
NATIONAL POPULATION COMMISSION	6,644,081,442.51	(6,644,081,442.51)	-
ONCHO ENUGU	-	-	-
ONCHO IBADAN	-	-	-
ONCHO KADUNA	-	-	-
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	64,999,999,993.00	(64,999,999,993.00)	-
NIGERIA ARMY UNIVERSITY, BIU	24,999,999.99	(24,999,999.99)	-
DEFENCE SPACE ADMINISTRATION	1,274,949,881.20	(1,274,949,881.20)	-
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	245,622,922.85	(245,622,922.85)	-
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,836,643,346.67	(1,836,643,346.67)	-
GRAND-TOTAL	8,113,040,556,889.04	(8,113,040,556,889.04)	-
GRAND-TOTAL (APPROX. TO ₦ BILLION)	8,113.04	(8,113.04)	

NOTE 12A
OTHER FUND

MDA	OTHER FUND ₦
ECONOMIC SECTOR	
CONSOLIDATED REVENUE FUND	796,919,190,619.72
GRAND-TOTAL	796,919,190,619.72
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**796.92**

NOTE: 12A
OTHER FUNDS

FUND	AMOUNT ₦
STABILIZATION FUND	31,722,102,458.78
ECOLOGICAL FUND	61,013,385,640.42
DEVELOPMENT OF NATURAL RESOURCES	163,926,451,786.77
TERTIARY EDUCATION TRUST FUND	221,241,462,181.27
STEEL POOL LEVY ACCOUNT	768,962,939.83
SUGAR DEVELOPMENT FUND	7,297,981,648.90
NATIONAL AUTOMOTIVE COUNCIL FUND	10,997,851,970.36
RICE LEVY	4,552,146.37
PORT LEVY	48,898,308,824.85
CISS LEVY	77,589,396,259.26
NESS LEVY	7,217,399,145.72
CIGARETTE LEVY	1,832,435,754.60
CEMENT LEVY	845,690.22
CONSOLIDATED POOL ACCOUNT	70,741,478,770.16
MOFI OPTIONAL ACCOUNT	7,820,715,070.67
WHEAT FLOUR LEVY	6,663,797.23
WHEAT GRAIN LEVY	63,639,083,930.89
NITDA POOL ACCOUNT	15,181,623,143.59
SOLID MINERALS REVENUE POOL A/C	5,003,742,877.17
35% NAC LEVY POOL ACCOUNT	2,014,746,582.66
TOTAL	**796,919,190,619.72**
TOTAL (APPROX. TO ₦ BILLION)	**796.92**

NOTE 13:
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
ADMINISTRATION SECTOR						
STATE HOUSE - HQTRS	1,235,999,152.04	203,662,379.60	130,998,240.89	1,570,659,772.53	1,645,266,597.00	74,606,824.47
NIPSS, KURU	785,514,627.94	480,000,000.00	73,539,586.25	1,339,054,214.19	614,682,778.00	(724,371,436.19)
BUREAU OF PUBLIC ENTERPRISES (BPE)	785,514,627.94	480,000,000.00	73,539,586.25	1,339,054,214.19	1,512,484,469.00	173,430,254.81
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	834,765,531.17	42,828,678.62	65,094,395.02	942,688,604.81	847,564,926.00	(95,123,678.81)
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	6,956,450,465.53	5,974,195,527.53	1,671,154,346.19	14,601,800,339.25	14,106,193,137.00	(495,607,202.25)
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	371,974,227.79	46,486,495.47	6,398,224.75	424,858,948.01	385,310,825.00	(39,548,123.01)
BUREAU OF PUBLIC PROCUREMENT (BPP)	785,514,627.94	480,000,000.00	73,539,586.25	1,339,054,214.19	461,403,583.00	(877,650,631.19)
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	658,316,821.30	-	53,138,454.73	711,455,276.03	798,147,879.00	86,692,602.97
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	889,873,773.71	-	73,503,789.63	963,377,563.34	1,002,707,479.00	39,329,915.66
NASS MANAGEMENT	7,846,429,748.99	448,380,512.07	-	8,294,810,261.06	9,305,157,169.00	1,010,346,907.94
SENATE	1,856,510,517.00	-	-	1,856,510,517.00	1,856,510,517.00	-
HOUSE OF REPRESENTATIVES	4,923,237,118.21	-	-	4,923,237,118.21	4,923,743,127.00	506,008.79
NATIONAL ASSEMBLY COMMISSION	-	-	-	-	1,184,118,535.00	1,184,118,535.00
LEGISLATIVE AIDES	8,778,319,110.02	138,698,641.00	-	8,917,017,751.02	8,917,127,214.00	109,462.98
GENERAL SERVICE	-	8,000,000.00	542,763,090.00	550,763,090.00	-	(550,763,090.00)
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	387,175,350.72	-	-	387,175,350.72	462,410,234.00	75,234,883.28
FEDERAL DEFENCE MINISTRY- MAIN MOD	11,760,530,371.25	1,857,128,845.34	1,176,557,453.77	14,794,216,670.36	15,467,705,568.00	673,488,897.64
DEFENCE HEADQURTERS	579,346,250.50	-	-	579,346,250.50	726,876,161.00	147,529,910.50
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	49,946,444.47	190,906,510.87	-	240,852,955.34	259,031,299.00	18,178,343.66
NIGERIAN ARMY	74,427,064,383.42	125,627,450,194.32	5,226,760,619.73	205,281,275,197.47	193,158,608,196.00	(12,122,667,001.47)
NIGERIA ARMY UNIVERSITY, BIU	-	-	-	-	888,250,582.00	888,250,582.00
NIGERIAN NAVY	37,785,632,033.84	26,230,058,467.46	1,630,981,272.93	65,646,671,774.23	66,499,351,951.00	852,680,176.77

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
NIGERIAN AIRFORCE	28,204,235,007.20	28,601,470,737.17	1,477,108,889.38	58,282,814,633.75	60,933,592,977.00	2,650,778,343.25
AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	-	-	-	-	1,303,220,006.00	1,303,220,006.00
NIGERIANACADEMY DEFENCE(NDA)	818,018,998.59	168,385,988.20	158,028,225.60	1,144,433,212.39	8,072,630,357.00	6,928,197,144.61
NIGERIANCOLLEGE DEFENCE	1,584,969,301.67	464,276,966.06	135,312,309.27	2,184,558,577.00	2,184,937,113.00	378,536.00
COMMANDCOLLEGE, JAJIAND STAFF	818,018,998.59	168,385,988.20	158,028,225.60	1,144,433,212.39	2,273,183,117.00	1,128,749,904.61
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	-	1,720,541,553.70	-	1,720,541,553.70	3,097,602,448.00	1,377,060,894.30
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	585,107,189.60	102,428,532.00	79,221,091.45	766,756,813.05	1,042,127,019.00	275,370,205.95
DEFENCE AGENCY INTELLIGENCE	4,070,125,030.52	28,605,706.48	171,634,238.88	4,270,364,975.88	10,422,641,783.00	6,152,276,807.12
DEFENCE MISSIONS	-	4,634,992,370.88	-	4,634,992,370.88	7,481,362,815.00	2,846,370,444.12
DEFENCE SPACE ADMINISTRATION	212,704,823.32	415,854,447.88	25,454,706.25	654,013,977.45	651,286,548.00	(2,727,429.45)
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,529,223,435.26	-	207,202,354.38	2,736,425,789.64	3,145,147,663.00	408,721,873.36
TECHNICAL AIDS CORPS	-	3,449,473,200.21	-	3,449,473,200.21	3,449,527,439.00	54,238.79
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	423,079,609.60	-	34,479,369.95	457,558,979.55	563,890,277.00	106,331,297.45
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	109,788,136.75	-	9,132,136.46	118,920,273.21	143,304,948.00	24,384,674.79
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	184,241,448.25	-	14,581,420.78	198,822,869.03	259,656,916.00	60,834,046.97
FOREIGN MISSION: ABIDJAN	61,915,414.67	96,720,982.92	-	158,636,397.59	215,320,963.00	56,684,565.41
FOREIGN MISSION: ACCRA	83,667,603.52	102,712,748.48	-	186,380,352.00	251,180,988.00	64,800,636.00
FOREIGN MISSION: ADDIS ABABA	32,634,810.40	204,235,612.12	-	236,870,422.52	335,548,015.00	98,677,592.48
FOREIGN MISSION: ALGIERS	67,103,480.60	83,096,687.67	-	150,200,168.27	260,213,907.00	110,013,738.73
FOREIGN MISSION: ANKARA	96,590,975.76	133,793,709.09	105,669,225.63	336,053,910.48	361,577,372.00	25,523,461.52
FOREIGN MISSION: ATHENS	120,306,096.57	93,758,627.58	12,976,200.00	227,040,924.15	282,796,679.00	55,755,754.85
FOREIGN MISSION: ATLANTA	116,758,957.58	126,165,242.42	-	242,924,200.00	308,246,944.00	65,322,744.00
FOREIGN MISSION: BAMAKO	35,821,320.37	86,036,850.26	34,903.28	121,893,073.91	213,876,093.00	91,983,019.09



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
FOREIGN MISSION: BANGKOK	20,571,759.03	209,507,427.78	-	230,079,186.80	329,316,515.00	99,237,328.20
FOREIGN MISSION: BANGUI	93,051,160.61	62,840,872.73	-	155,892,033.34	162,531,828.00	6,639,794.66
FOREIGN MISSION: BANJUL	24,334,651.41	89,755,234.07	-	114,089,885.48	210,477,907.00	96,388,021.52
FOREIGN MISSION: BATA	34,743,575.86	71,407,139.39	-	106,150,715.25	197,501,663.00	91,350,947.75
FOREIGN MISSION: BEIJING	124,724,521.82	135,897,208.05	-	260,621,729.87	546,293,464.00	285,671,734.13
FOREIGN MISSION: BEIRUT	104,664,615.38	91,855,194.47	-	196,519,809.85	214,772,117.00	18,252,307.15
FOREIGN MISSION: BERLIN	317,022,675.92	225,610,706.06	-	542,633,381.98	706,555,534.00	163,922,152.02
FOREIGN MISSION: BERNE	68,327,651.38	106,379,208.93	-	174,706,860.31	368,096,492.00	193,389,631.69
FOREIGN MISSION: BISSAU	28,418,092.50	100,793,858.73	-	129,211,951.23	175,835,060.00	46,623,108.77
FOREIGN MISSION: BRASILIA	46,875,073.53	62,593,362.03	-	109,468,435.56	490,349,962.00	380,881,526.44
FOREIGN MISSION: BRAZAVILLE	31,422,603.22	51,944,773.62	-	83,367,376.84	211,108,168.00	127,740,791.16
FOREIGN MISSION: BRUSSELS	242,712,471.16	156,429,496.24	-	399,141,967.40	466,001,260.00	66,859,292.60
FOREIGN MISSION: BUCHAREST	81,255,051.49	100,279,351.48	-	181,534,402.97	337,832,163.00	156,297,760.03
FOREIGN MISSION: BUDAPEST	124,190,000.00	117,808,748.48	-	241,998,748.48	345,409,837.00	103,411,088.52
FOREIGN MISSION: BUEA	38,242,769.72	87,472,633.33	-	125,715,403.06	245,342,525.00	119,627,121.94
FOREIGN MISSION: BUENOS AIRES	203,519,782.01	79,417,948.50	-	282,937,730.51	363,035,209.00	80,097,478.49
FOREIGN MISSION: BUJUMBURA	52,781,978.40	122,147,937.34	-	174,929,915.74	274,554,619.00	99,624,703.26
FOREIGN MISSION: CAIRO	52,814,415.15	104,229,106.06	-	157,043,521.21	239,053,443.00	82,009,921.79
FOREIGN MISSION: CANBERRA	148,646,156.83	101,421,587.88	7,475,202.27	257,542,946.97	412,134,156.00	154,591,209.03
FOREIGN MISSION: CARACAS	25,688,967.08	50,521,182.15	-	76,210,149.23	284,553,024.00	208,342,874.77
FOREIGN MISSION: CONAKRY	28,616,451.94	53,764,281.30	-	82,380,733.24	219,949,480.00	137,568,746.76
FOREIGN MISSION: COTONOU	30,559,081.37	40,542,130.85	-	71,101,212.22	267,372,889.00	196,271,676.78



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
FOREIGN MISSION: DAKAR	53,177,408.00	77,187,107.45	-	130,364,515.45	228,799,068.00	98,434,552.55
FOREIGN MISSION: DAMASCUS	37,357,512.12	70,537,051.52	-	107,894,563.64	221,533,226.00	113,638,662.36
FOREIGN MISSION: DAR-ES-SALAAM	4,696,085.81	76,170,599.76	3,601,949.53	84,468,635.09	284,008,134.00	199,539,498.91
FOREIGN MISSION: DOUALA	26,116,420.56	41,234,178.79	-	67,350,599.35	185,146,362.00	117,795,762.65
FOREIGN MISSION: DUBAI TRADE MISSIONS	44,239,249.99	106,103,975.76	-	150,343,225.75	224,802,613.00	74,459,387.25
FOREIGN MISSION: DUBLIN	151,670,794.04	138,399,193.94	11,301,230.30	301,371,218.29	394,384,210.00	93,012,991.71
FOREIGN MISSION: FREETOWN	13,608,659.40	153,831,515.15	-	167,440,174.55	244,400,971.00	76,960,796.45
FOREIGN MISSION: GABORONE	40,585,049.84	76,006,806.06	-	116,591,855.90	254,208,144.00	137,616,288.10
FOREIGN MISSION: GENEVA	195,416,736.65	164,673,521.43	-	360,090,258.08	720,970,134.00	360,879,875.92
FOREIGN MISSION: HANOI	31,621,802.87	80,130,174.04	-	111,751,976.91	235,513,485.00	123,761,508.09
FOREIGN MISSION: HARARE	37,904,233.34	99,211,127.27	-	137,115,360.61	251,418,023.00	114,302,662.39
FOREIGN MISSION: HAVANA	112,645,993.94	182,294,399.96	1,526,863.64	296,467,257.53	248,450,477.00	(48,016,780.53)
FOREIGN MISSION: HONGKONG	58,227,183.21	79,662,843.72	4,056,924.19	141,946,951.12	251,594,586.00	109,647,634.88
FOREIGN MISSION: ISLAMABAD	37,606,289.18	76,534,242.42	-	114,140,531.60	190,311,502.00	76,170,970.40
FOREIGN MISSION: JAKARTA	34,148,330.85	91,873,439.39	1,328,295.52	127,350,065.76	237,305,908.00	109,955,842.24
FOREIGN MISSION: JEDDAH	173,494,139.32	165,841,576.23	-	339,335,715.55	405,781,329.00	66,445,613.45
FOREIGN MISSION: JOHANNESBURG	53,117,521.16	118,610,155.57	-	171,727,676.73	240,605,644.00	68,877,967.27
FOREIGN MISSION: KAMPALA	20,836,379.32	58,650,031.58	-	79,486,410.90	215,717,012.00	136,230,601.10
FOREIGN MISSION: KHARTOUM	40,289,396.97	124,216,881.31	-	164,506,278.28	231,897,409.00	67,391,130.72
FOREIGN MISSION: KIEV	25,205,863.27	65,069,171.82	-	90,275,035.09	301,487,319.00	211,212,283.91
FOREIGN MISSION: KIGALI RWANDA	15,913,664.96	112,495,127.28	-	128,408,792.24	239,936,978.00	111,528,185.76
FOREIGN MISSION: KINGSTON	83,414,948.78	109,436,360.05	-	192,851,308.83	210,815,825.00	17,964,516.17
FOREIGN MISSION: KINSHASA	41,290,905.81	99,149,310.45	-	140,440,216.26	203,087,897.00	62,647,680.74



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FOREIGN MISSION: KUALA LUMPUR	41,303,053.19	119,799,454.55	249,253.73	161,351,761.47	288,101,398.00	126,749,636.53
FOREIGN MISSION: KUWAIT	75,445,000.00	77,706,303.03	-	153,151,303.03	178,783,060.00	25,631,756.97
FOREIGN MISSION: LIBREVILLE	59,390,481.82	87,438,751.52	-	146,829,233.34	194,295,358.00	47,466,124.66
FOREIGN MISSION: LISBON	117,138,583.76	85,558,290.91	-	202,696,874.67	219,033,937.00	16,337,062.33
FOREIGN MISSION: LOME	26,957,791.38	75,600,975.57	-	102,558,766.95	198,988,730.00	96,429,963.05
FOREIGN MISSION: LONDON	327,796,164.29	122,069,904.00	14,991,048.09	464,857,116.38	1,043,470,428.00	578,613,311.62
FOREIGN MISSION: LUANDA	45,077,971.33	52,838,983.28	-	97,916,954.61	148,766,015.00	50,849,060.39
FOREIGN MISSION: LUSAKA	16,397,130.74	79,138,424.15	-	95,535,554.89	176,931,942.00	81,396,387.11
FOREIGN MISSION: MADRID	194,651,132.14	153,698,128.57	110,897,132.14	459,246,392.85	671,656,630.00	212,410,237.15
FOREIGN MISSION: MALABO	93,853,097.54	-	-	93,853,097.54	213,902,235.00	120,049,137.46
FOREIGN MISSION: MANILLA	59,390,481.82	87,438,751.52	-	146,829,233.33	195,920,793.00	49,091,559.67
FOREIGN MISSION: MAPUTO	44,393,443.26	61,225,013.19	-	105,618,456.45	223,752,132.00	118,133,675.55
FOREIGN MISSION: MEXICO CITY	9,007,814.84	93,002,115.16	-	102,009,930.00	220,193,461.00	118,183,531.00
FOREIGN MISSION: MNROVIA	-	79,242,712.50	-	79,242,712.50	217,347,113.00	138,104,400.50
FOREIGN MISSION: MOSCOW	157,509,878.92	111,987,654.46	-	269,497,533.38	432,115,190.00	162,617,656.62
FOREIGN MISSION: NAIROBI	46,375,526.19	118,561,303.42	150,090.25	165,086,919.85	308,073,219.00	142,986,299.15
FOREIGN MISSION: N'DJAMENA	52,441,811.82	115,612,956.39	10,027,782.76	178,082,550.97	292,584,296.00	114,501,745.03
FOREIGN MISSION: NEW DELHI	70,730,241.66	159,451,407.82	-	230,181,649.48	273,978,210.00	43,796,560.52
FOREIGN MISSION: NEW YORK (CG)	308,786,315.15	183,179,951.52	-	491,966,266.67	795,271,154.00	303,304,887.33
FOREIGN MISSION: NEW YORK (PM)	222,488,155.32	388,090,222.40	-	610,578,377.72	1,389,996,928.00	779,418,550.28
FOREIGN MISSION: NIAMEY	26,337,248.06	66,304,720.64	13,216,451.50	105,858,420.20	220,218,023.00	114,359,602.80
FOREIGN MISSION: NNJC - NIAMEY	28,505,032.88	82,703,030.30	-	111,208,063.18	163,335,987.00	52,127,923.82
FOREIGN MISSION: OTTAWA	248,202,134.85	111,620,288.39	-	359,822,423.24	548,503,599.00	188,681,175.76
FOREIGN MISSION: OUAGADOUGOU	38,518,837.71	56,244,785.98	2,231,200.84	96,994,824.54	219,071,528.00	122,076,703.46
FOREIGN MISSION: PARIS	253,245,872.37	229,900,472.42	-	483,146,344.79	531,178,568.00	48,032,223.21
FOREIGN MISSION: PORT OF SPAIN	62,836,685.66	67,340,538.67	-	130,177,224.33	240,055,307.00	109,878,082.67



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
FOREIGN MISSION: PRETORIA	87,069,759.21	161,180,351.58	-	248,250,110.79	310,360,955.00	62,110,844.21
FOREIGN MISSION: PYONG YANG	15,751,475.07	39,422,950.13	-	55,174,425.20	204,754,839.00	149,580,413.80
FOREIGN MISSION: RABAT	65,934,826.77	94,154,168.00	3,279,003.89	163,367,998.65	248,336,251.00	84,968,252.35
FOREIGN MISSION: RIYADH	171,522,283.48	100,599,445.45	-	272,121,728.94	296,188,458.00	24,066,729.06
FOREIGN MISSION: ROME	267,980,163.93	161,079,266.66	-	429,059,430.59	476,002,818.00	46,943,387.41
FOREIGN MISSION: SAO TOME	50,620,342.18	79,426,812.12	7,077,677.67	137,124,831.97	228,706,270.00	91,581,438.03
FOREIGN MISSION: SEOUL	107,431,134.27	104,029,848.49	-	211,460,982.76	351,335,493.00	139,874,510.24
FOREIGN MISSION: NEPAD MISSION - PRETORIA	-	-	-	-	273,978,210.00	273,978,210.00
FOREIGN MISSION: SHANGHAI	55,216,343.14	96,659,924.24	-	151,876,267.38	331,809,256.00	179,932,988.62
FOREIGN MISSION: SINGAPORE	-	216,968,922.04	20,457,181.36	237,426,103.40	419,393,876.00	181,967,772.60
FOREIGN MISSION: STOCKHOLM	171,364,030.13	47,003,882.09	-	218,367,912.22	320,839,228.00	102,471,315.78
FOREIGN MISSION: TEHRAN	135,770,810.18	97,181,363.63	-	232,952,173.81	247,970,938.00	15,018,764.19
FOREIGN MISSION: TEL AVIV	129,295,998.35	128,829,696.97	-	258,125,695.32	300,743,338.00	42,617,642.68
FOREIGN MISSION: THE HAGUE	131,603,166.67	141,800,115.15	-	273,403,281.82	419,108,096.00	145,704,814.18
FOREIGN MISSION: TOKYO	182,539,790.48	225,141,301.25	-	407,681,091.74	587,665,286.00	179,984,194.26
FOREIGN MISSION: TRIPOLI	39,476,342.41	82,020,751.51	-	121,497,093.92	207,075,697.00	85,578,603.08
FOREIGN MISSION: TUNIS	25,733,431.73	111,086,651.52	2,551,819.32	139,371,902.57	278,025,031.00	138,653,128.43
FOREIGN MISSION: VIENNA	158,955,129.21	161,870,993.94	9,446,458.62	330,272,581.77	481,796,910.00	151,524,328.23
FOREIGN MISSION: WARSAW	85,958,722.65	89,143,415.15	6,986,004.88	182,088,142.68	277,142,703.00	95,054,560.32
FOREIGN MISSION: WASHINGTON	341,180,709.10	202,118,833.33	144,718,451.52	688,017,993.95	893,359,643.00	205,341,649.05
FOREIGN MISSION: WINDHOEK	15,847,574.60	48,519,210.08	1,574,145.85	65,940,930.53	261,409,323.00	195,468,392.47
FOREIGN MISSION: YAOUNDE	24,607,234.26	106,976,302.13	-	131,583,536.39	236,903,032.00	105,319,495.61
FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	-	-	-	-	228,706,270.00	228,706,270.00
FOREIGN MISSION, JUBA, SOUTH SUDAN	601,827,702.60	-	-	601,827,702.60	237,303,822.00	(364,523,880.60)
FOREIGN MISSIONS, ABU DHAB	101,313,796.05	198,548,740.02	-	299,862,536.07	310,293,768.00	10,431,231.93
FOREIGN MISSION LILONGWE, MALAWI	16,007,303.14	66,218,484.86	-	82,225,788.00	228,689,133.00	146,463,345.00



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	62,154,595.07	57,212,354.54	-	119,366,949.61	140,076,213.00	20,709,263.39
FOREIGN MISSION VATICAN	102,247,319.93	83,671,206.07	372,413.79	186,290,939.79	255,219,643.00	68,928,703.21
CONSOLATE GENERAL FRANKFURT, GERMANY	84,978,388.08	114,352,941.18	-	199,331,329.26	308,019,178.00	108,687,848.74
FOREIGN MISSION DOHA, QATAR	39,320,168.07	93,462,007.41	-	132,782,175.48	289,548,528.00	156,766,352.52
FOREIGN MISSION: TEL AVIV CHRISTIAN PILGRIMS (MISSION)	-	-	-	-	-	-
PERMANENT REPRESENTATION, ECOWAS, ABUJA	40,403,052.56	261,236,027.19	-	301,639,079.75	171,402,373.00	(130,236,706.75)
FOREIGN MISSION AMMAN, JORDAN	150,733,598.97	111,951,484.85	-	262,685,083.82	350,216,892.00	87,531,808.18
FOREIGN MISSION GUANGZHOU, CHINA	37,180,465.56	126,029,319.19	-	163,209,784.75	273,690,807.00	110,481,022.25
FEDERAL MINISTRY OF INFORMATION - HQTRS	3,135,407,306.29	147,000,000.00	340,425,608.36	3,622,832,914.65	3,398,565,322.00	(224,267,592.65)
NIGERIAN TELEVISION AUTHORITY	4,499,163,879.77	900,000,000.00	553,451,027.22	5,952,614,906.99	6,067,982,252.00	115,367,345.01
FEDERAL RADIO CORPORATION OF NIGERIA	5,810,391,860.39	1,262,081,094.00	500,944,934.46	7,573,417,888.85	7,877,537,308.00	304,119,419.15
NEWS AGENCY OF NIGERIA	1,071,829,520.74	250,000,000.00	106,412,442.50	1,428,241,963.24	1,441,992,950.00	13,750,986.76
VOICE OF NIGERIA	1,202,052,127.14	375,121,290.96	152,216,406.78	1,729,389,824.88	1,745,068,952.00	15,679,127.12
NIGERIAN FILM CORPORATION	339,461,541.37	69,975,197.00	40,009,009.26	449,445,747.63	459,003,826.00	9,558,078.37
PERMANENT MISSION, ASACOF , CARACAS	-	-	-	-	-	-
NATIONAL BROADCASTING COMMISION	500,611,301.00	76,000,000.00	59,414,571.63	636,025,872.63	666,332,042.00	30,306,169.37
NIGERIA PRESS COUNCIL	113,109,519.82	37,698,748.00	11,212,832.56	162,021,100.38	179,854,619.00	17,833,518.62
NATIONAL FILM AND VEDIO CENSOR BOARD	585,153,253.00	122,134,785.00	68,560,026.79	775,848,064.79	780,432,195.00	4,584,130.21
ADVERTISING PRACTIONERS OF NIGERIA	191,019,157.00	-	14,341,325.45	205,360,482.45	264,551,186.00	59,190,703.55
NIGERIAN TOURISM DEVELOPMENT CORPORATION	525,530,503.00	-	63,103,458.95	588,633,961.95	591,221,816.00	2,587,854.05
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,712,058,987.49	373,744,387.00	337,037,172.99	3,422,840,547.48	3,482,333,795.00	59,493,247.52
NATIONAL COUNCIL OF ARTS AND CULTURE	1,072,239,300.41	227,413,996.87	134,029,833.50	1,433,683,130.78	1,433,683,211.00	80.22
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	287,381,768.99	41,657,086.00	24,042,101.28	353,080,956.27	371,711,638.00	18,630,681.73
NATIONAL TROUPE OF NIGERIA	136,340,672.04	27,012,971.00	17,169,283.92	180,522,926.96	181,901,760.00	1,378,833.04
NATIONAL THEATRE	199,162,616.07	103,730,364.00	21,442,862.62	324,335,842.69	344,489,952.00	20,154,109.31
PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY	-	-	-	-	-	-



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
NATIONAL GALLERY OF ART	1,021,576,267.65	615,819,204.00	115,389,213.07	1,752,784,684.72	1,958,846,969.00	206,062,284.28
NATIONAL WAR MUSEUM - UMUAHIA	66,605,998.64	7,816,851.46	5,016,787.59	79,439,637.69	91,798,747.00	12,359,109.31
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,172,172,368.06	-	98,216,952.74	1,270,389,320.80	1,390,242,393.00	119,853,072.20
CONSULAR MISSION MAROUA, CAMEROON	-	-	-	-	-	-
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,238,273,518.48	-	103,011,153.37	1,341,284,671.85	1,420,135,035.00	78,850,363.15
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	123,479,078.41	-	10,212,898.10	133,691,976.51	143,013,516.00	9,321,539.49
NATIONAL ORIENTATION AGENCY	5,378,105,283.00	-	495,572,663.74	5,873,677,946.74	6,050,368,443.00	176,690,496.26
FEDERAL MINISTRY OF INTERIOR - HQTRS	3,357,688,747.55	-	301,477,912.03	3,659,166,659.58	2,961,971,577.00	(697,195,082.58)
NIGERIAN PRISON SERVICE	37,478,588,863.00	-	4,081,493,458.23	41,560,082,321.23	50,690,761,748.00	9,130,679,426.77
NIGERIA IMMIGRATION SERVICE	30,373,916,561.00	13,008,922,027.17	3,537,403,206.23	46,920,241,794.40	50,417,495,347.00	3,497,253,552.60
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	60,651,882,646.00	12,412,443,835.00	7,581,485,447.00	80,645,811,928.00	80,645,812,855.00	927.00
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	125,130,683.57	-	8,764,101.01	133,894,784.58	158,106,543.00	24,211,758.42
FEDERAL FIRE SERVICE	4,076,457,245.64	917,133,309.00	514,953,150.00	5,508,543,704.64	5,551,711,665.00	43,167,960.36
NIGERIA POLICE ACADEMY WUDIL, KANO	970,122,133.78	5,492,237.51	113,500,187.41	1,089,114,558.70	1,090,003,186.00	888,627.30
POLICE FORMATION & COMMAND HQTRS	249,968,059,130.57	51,485,398,011.44	31,872,646,739.65	333,326,103,881.66	334,818,308,495.25	1,492,204,613.59
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,041,581,226.31	-	178,043,518.42	2,219,624,744.73	2,250,913,968.00	31,289,223.27
FEDERAL GOVT STAFF HOUSING LOANS BOARD	145,052,353.45	-	16,874,575.63	161,926,929.08	163,183,898.00	1,256,968.92
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	672,614,493.73	-	52,534,790.34	725,149,284.07	767,172,250.00	42,022,965.93
FEDERAL TRAINING CENTRE,ENUGU	21,823,822.18	-	1,797,569.36	23,621,391.54	53,672,734.00	30,051,342.46
FEDERAL TRAINING CENTRE,ILORIN	22,768,469.85	-	1,877,025.87	24,645,495.72	66,645,026.00	41,999,530.28
FEDERAL TRAINING CENTRE,KADUNA	23,324,067.54	-	1,876,637.73	25,200,705.27	67,230,463.00	42,029,757.73
FEDERAL TRAINING CENTRE,LAGOS	35,930,828.87	-	2,962,420.20	38,893,249.07	91,407,468.00	52,514,218.93
FEDERAL TRAINING CENTRE,MAIDUGURI	21,741,796.06	-	1,756,431.62	23,498,227.68	53,859,861.00	30,361,633.32
FEDERAL TRAINING CENTRE,CALABAR	18,025,910.68	-	1,425,660.94	19,451,571.62	52,187,688.00	32,736,116.38
PUBLIC SERVICE INSTITUTE OF NIGERIA.	196,312,348.71	-	13,980,314.70	210,292,663.41	258,154,208.00	47,861,544.59
BUREAU OF PUBLIC SERVICE REFORMS	74,346,086.09	-	5,598,405.62	79,944,491.71	108,344,116.00	28,399,624.29

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
AUDITOR GENERAL FOR THE FEDERATION	1,757,405,485.00	-	198,456,825.32	1,955,862,310.32	1,977,081,170.00	21,218,859.68
PUBLIC COMPLAINTS COMMISSION	4,389,046,360.80	-	-	4,389,046,360.80	-	(4,389,046,360.80)
FEDERAL CIVIL SERVICE COMMISSION	693,892,821.00	-	44,857,154.72	738,749,975.72	600,200,139.00	(138,549,836.72)
INDEPENDENT NATIONAL ELECTORAL COMMISSION	19,649,228,222.66	-	1,373,773,560.25	21,023,001,782.91	21,833,856,686.75	810,854,903.84
FEDERAL CHARACTER COMMISSION	1,603,871,553.56	201,343,700.00	112,143,200.44	1,917,358,454.00	2,352,692,308.00	435,333,854.00
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	731,722,813.47	-	55,047,515.03	786,770,328.50	826,209,719.00	39,439,390.50
NIGERIA COMMUNICATION SATELLITE	2,159,390,145.70	-	168,650,456.27	2,328,040,601.97	2,630,446,650.00	302,406,048.03
POLICE PENSION BOARD	-	-	-	-	1,090,003,186.00	1,090,003,186.00
NIPOST	7,875,797,133.44	-	984,474,641.72	8,860,271,775.16	8,860,271,776.00	0.84
NATIONAL SECURITY ADVISER	200,066,983.87	1,284,020,593.89	29,500,392.08	1,513,587,969.84	4,608,846,589.00	3,095,258,619.16
DIRECTORATE OF STATE SECURITY SERVICE	12,263,109,184.95	-	1,109,042,193.54	13,372,151,378.49	33,992,964,168.00	20,620,812,789.51
NATIONAL INTELLIGENT AGENCY	11,051,852,456.69	-	541,120,430.80	11,592,972,887.49	32,362,951,912.00	20,769,979,024.51
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	47,211,807.38	376,852,076.70	2,203,322.76	426,267,206.84	426,506,762.00	239,555.16
CODE OF CONDUCT TRIBUNAL	291,191,147.40	170,990,761.00	9,285,329.33	471,467,237.73	469,240,479.00	(2,226,758.73)
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	798,770,251.00	-	95,242,591.98	894,012,842.98	898,616,533.00	4,603,690.02
POLICE SERVICE COMMISSION HQTRS	521,997,073.94	-	58,683,816.64	580,680,890.58	571,953,855.00	(8,727,035.58)
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,191,666,139.72	65,479,548.02	212,089,845.50	4,469,235,533.24	5,121,892,807.00	652,657,273.76
NATIONAL COMMISSION FOR REFUGEES	334,564,998.00	-	38,428,978.87	372,993,976.87	374,978,612.00	1,984,635.13
NATIONAL IDENTITY MANAGEMENT COMMISSION	3,852,857,178.27	-	319,075,153.30	4,171,932,331.57	5,339,695,516.00	1,167,763,184.43
NATIONAL MERIT AWARD	31,928,057.42	-	2,247,807.54	34,175,864.96	36,355,232.00	2,179,367.04
FEDERAL ROAD SAFETY COMMISSION	25,580,366,792.56	6,200,000,000.00	2,256,097,938.85	34,036,464,731.41	37,407,203,868.00	3,370,739,136.59
PRESIDENTIAL ADVISORY COMMITTEE	170,563,675.27	-	13,340,398.42	183,904,073.69	-	(183,904,073.69)
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	170,563,675.27	-	13,340,398.42	183,904,073.69	219,777,257.00	35,873,183.31
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	478,307,729.89	245,000,000.00	42,805,501.77	766,113,231.66	778,937,166.00	12,823,934.34
NATIONAL PENSION COMMISSION	-	-	36,997,872,596.00	36,997,872,596.00	-	(36,997,872,596.00)
NATIONAL HAJJ COMMISSION OF NIGERIA	285,494,186.40	-	29,066,341.25	314,560,527.65	317,875,079.00	3,314,551.35

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
NIGERIA CHRISTIAN PILGRIM COMMISSION	159,528,721.74	-	17,878,427.79	177,407,149.53	179,469,812.00	2,062,662.47
NATIONAL LOTTERY TRUST FUND	403,123,838.24	-	47,095,915.51	450,219,753.75	453,514,318.00	3,294,564.25
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,365,424,165.51	-	153,561,676.35	1,518,985,841.86	1,580,260,453.00	61,274,611.14
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	317,702,419.17	-	38,063,726.90	355,766,146.07	357,415,221.00	1,649,074.93
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	178,092,563.98	-	14,050,274.45	192,142,838.43	221,426,541.00	29,283,702.57
ECONOMIC SECTOR						
FEDERAL MINISTRY OF AGRICULTURE	6,143,963,049.72	-	447,995,259.79	6,591,958,309.51	7,017,036,928.00	425,078,618.49
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	284,952,819.37	2,500,000.00	23,514,213.89	310,967,033.26	326,899,478.00	15,932,444.74
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	367,951,983.21	-	30,576,265.24	398,528,248.45	447,623,914.00	49,095,665.55
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	400,085,911.37	-	32,096,074.80	432,181,986.17	462,962,155.00	30,780,168.83
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,055,766,574.00	-	124,669,150.73	1,180,435,724.73	1,186,893,181.00	6,457,456.27
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,721,659,013.21	450,898,152.00	142,272,735.78	2,314,829,900.99	2,383,992,706.00	69,162,805.01
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,809,618,813.20	-	150,827,239.35	1,960,446,052.55	2,101,225,303.00	140,779,250.45
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,481,818,167.52	-	123,613,944.31	1,605,432,111.83	1,746,835,251.00	141,403,139.17
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	999,098,074.84	-	115,922,028.72	1,115,020,103.56	1,137,875,138.00	22,855,034.44
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	798,991,724.14	673,308,709.83	64,306,816.80	1,536,607,250.77	1,600,361,628.00	63,754,377.23
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,214,483,179.42	-	101,590,724.91	1,316,073,904.33	1,449,096,648.00	133,022,743.67
COCOA RESEARCH INSTITUTE- IBADAN	966,976,057.27	-	80,323,116.57	1,047,299,173.84	1,187,413,539.00	140,114,365.16
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	997,260,580.82	14,195,646.00	119,612,828.85	1,131,069,055.67	1,182,612,391.00	51,543,335.33
RUBBER RESEARCH INSTITUTE- BENIN	1,153,315,739.95	-	90,909,208.49	1,244,224,948.44	1,329,856,205.00	85,631,256.56
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	498,187,506.54	-	39,084,510.74	537,272,017.28	655,257,368.00	117,985,350.72
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	822,674,457.71	70,000,000.00	89,275,154.87	981,949,612.58	1,013,750,395.00	31,800,782.42
VETERINARY COUNCIL OF NIGERIA	95,124,355.35	-	6,917,826.48	102,042,181.83	152,762,235.00	50,720,053.17
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	824,396,778.00	108,761,984.00	98,768,889.73	1,031,927,651.73	1,034,824,144.00	2,896,492.27
FEDERAL COLLEGE OF AGRICULTURE - AKURE	411,337,895.00	-	48,370,308.14	459,708,203.14	502,235,503.00	42,527,299.86
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	518,824,150.41	-	42,936,011.69	561,760,162.10	733,153,708.00	171,393,545.90



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,259,105,342.52	-	97,735,427.57	1,356,840,770.09	1,487,995,471.00	131,154,700.91
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	289,791,054.25	-	23,966,783.32	313,757,837.57	376,410,523.00	62,652,685.43
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	313,074,324.53	171,486,990.00	51,657,075.32	536,218,389.85	555,027,808.00	18,809,418.15
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	363,658,124.84	46,259,000.00	29,822,108.78	439,739,233.62	460,932,537.00	21,193,303.38
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	192,281,115.19	-	13,949,479.98	206,230,595.17	198,839,597.00	(7,390,998.17)
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	508,170,678.73	-	42,329,227.31	550,499,906.04	593,925,529.00	43,425,622.96
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	103,692,402.47	-	6,983,115.17	110,675,517.64	115,375,730.00	4,700,212.36
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	93,213,603.05	-	6,876,914.29	100,090,517.34	105,173,304.00	5,082,786.66
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	94,514,645.65	-	7,595,661.32	102,110,306.97	138,555,522.00	36,445,215.03
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	294,683,754.00	-	34,593,728.67	329,277,482.67	330,135,007.00	857,524.33
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	212,084,478.07	-	16,522,667.18	228,607,145.25	246,267,125.00	17,659,979.75
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	598,547,491.32	234,000.00	49,675,165.39	648,456,656.71	819,875,202.00	171,418,545.29
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	217,851,522.45	102,900.00	15,539,717.67	233,494,140.12	313,823,276.00	80,329,135.88
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	95,755,773.00	-	7,126,960.74	102,882,733.74	106,570,525.00	3,687,791.26
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	626,711,079.53	-	73,709,499.17	700,420,578.70	703,677,084.00	3,256,505.30
NATIONAL AGRICULTURE SEEDS COUNCIL	588,429,884.22	-	45,179,070.96	633,608,955.18	720,242,791.00	86,633,835.82
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	404,145,000.29	-	32,700,999.98	436,846,000.27	453,865,842.00	17,019,841.73
OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	9,637,984.25	-	-	9,637,984.25	38,551,937.00	28,913,952.75
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	329,240,989.73	-	25,813,445.33	355,054,435.06	387,902,389.00	32,847,953.94
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	759,754,623.55	-	64,278,186.36	824,032,809.91	891,943,096.00	67,910,286.09
FEDERAL MINISTRY OF FINANCE - HQTRS	1,185,323,675.58	-	97,212,189.59	1,282,535,865.17	1,372,924,387.00	90,388,521.83
DEBT MANAGEMENT OFFICE	390,511,963.64	-	30,398,490.66	420,910,454.30	496,339,834.00	75,429,379.70
INVESTMENT AND SECURITIES TRIBUNAL	231,431,274.22	106,182,456.00	17,097,580.33	354,711,310.55	385,265,652.00	30,554,341.45
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	126,771,799,632.46	12,439,403,339.66	21,591,505,906.51	160,802,708,878.63	188,458,007,610.00	27,655,298,731.37
FPO AKURE	147,000.00	-	-	147,000.00	-	(147,000.00)
FPO ILORIN	-	201,364.33	34,596.67	235,961.00	-	(235,961.00)



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FPO YOLA	-	14,407,900.00	-	14,407,900.00	-	(14,407,900.00)
FEDERAL INLAND REVENUE SERVICES	49,157,706,862.04	24,711,734,724.43	4,685,345,620.70	78,554,787,207.17	-	(78,554,787,207.17)
NIGERIA CUSTOMS SERVIVES	76,200,948,438.58	41,488,794.56	-	76,242,437,233.14	86,746,034,083.62	10,503,596,850.48
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	1,473,023,021.13	-	120,830,130.11	1,593,853,151.24	1,728,647,598.00	134,794,446.76
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,235,101,532.62	-	184,516,085.83	2,419,617,618.45	2,910,499,119.00	490,881,500.55
STANDARD ORGANIZATION OF NIGERIA	2,266,755,429.47	-	177,614,851.98	2,444,370,281.45	-	(2,444,370,281.45)
CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	301,607,154.91	-	35,469,551.11	337,076,706.02	2,606,187,662.00	2,269,110,955.98
NATIONAL AUTOMOTIVE COUNCIL	-	-	-	-	337,923,835.00	337,923,835.00
INDUSTRIAL TRAINING FUND	7,423,322.22	1,049,956,653.00	-	1,057,379,975.22	1,500,000,000.00	442,620,024.78
NIGERIAN EXPORT PROMOTION COUNCIL	687,732,994.35	-	52,564,273.54	740,297,267.89	781,597,460.00	41,300,192.11
FINANCIAL REPORTING COUNCIL OF NIGERIA	2,256,808.40	-	3,761,347.35	6,018,155.75	-	(6,018,155.75)
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	614,568,972.61	-	51,229,020.61	665,797,993.22	985,316,810.00	319,518,816.78
CONSUMER PROTECTION COUNCIL	480,869,142.33	-	39,045,516.85	519,914,659.18	569,634,021.00	49,719,361.82
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	74,601,169.83	-	5,034,682.96	79,635,852.79	84,065,495.00	4,429,642.21
EXTERNAL TRADE SECTOR, GENEVA (WTO)	114,324,375.00	-	-	114,324,375.00	152,432,500.00	38,108,125.00
ONNE OIL AND GAS FREE ZONE AUTHORITY	539,345,991.88	-	67,418,249.00	606,764,240.88	606,764,241.00	0.12
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	58,971,172.64	-	6,348,353.34	65,319,525.98	56,025,970.00	(9,293,555.98)
NIGERIA COMMODITY EXCHANGE (NCX)	133,198,264.39	-	9,462,621.94	142,660,886.33	154,122,592.00	11,461,705.67
NIGERIA TRADE OFFICE, TAIWAN	42,869,886.15	-	-	42,869,886.15	46,767,149.00	3,897,262.85
NIGERIA TRADE OFFICE, CHINA	40,083,014.15	-	-	40,083,014.15	43,726,925.00	3,643,910.85
SMEDAN - H/QTRS	383,087,672.47	-	31,059,163.40	414,146,835.87	477,756,756.00	63,609,920.13
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	623,563,791.60	-	31,414,772.84	654,978,564.44	743,291,199.00	88,312,634.56
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	125,165,363.51	-	6,348,230.77	131,513,594.28	157,686,129.00	26,172,534.72
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,040,810,881.00	-	239,663,298.67	2,280,474,179.67	2,296,092,241.00	15,618,061.33
INDUSTRIAL ARBITRATION PANEL	489,187,772.87	-	17,670,104.97	506,857,877.84	551,739,269.00	44,881,391.16
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	411,858,653.02	-	33,868,093.60	445,726,746.62	465,473,358.00	19,746,611.38
NATIONAL PRODUCTIVITY CENTRE	794,844,573.00	-	95,665,054.76	890,509,627.76	892,815,929.00	2,306,301.24

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
NATIONAL DIRECTORATE OF EMPLOYMENT	2,626,331,649.99	696,191,215.09	208,817,057.87	3,531,339,922.95	4,442,465,830.00	911,125,907.05
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	585,128,765.50	-	48,639,110.62	633,767,876.12	687,261,490.00	53,493,613.88
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	758,433,167.52	-	78,964,079.30	837,397,246.82	861,109,851.00	23,712,604.18
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	346,119,860.77	65,632,420.00	29,197,697.81	440,949,978.58	473,918,113.00	32,968,134.42
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	270,995,193.79	-	19,936,614.17	290,931,807.96	348,183,300.00	57,251,492.04
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,820,985,908.28	290,900,000.00	216,305,850.79	2,328,191,759.07	2,290,609,566.00	(37,582,193.07)
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	323,932,506.88	44,505,267.51	33,124,566.05	401,562,340.44	342,626,362.00	(58,935,978.44)
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	316,822,133.91	23,000,000.00	37,159,409.24	376,981,543.15	386,426,052.00	9,444,508.85
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	362,158,970.93	142,150,057.81	53,415,191.57	557,724,220.31	560,953,321.00	3,229,100.69
COOPERATIVE INFORMATION NETWORK	440,193,848.20	75,557,594.90	54,706,301.10	570,457,744.20	567,914,305.00	(2,543,439.20)
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,625,343,787.36	-	153,015,187.15	1,778,358,974.51	1,827,158,651.00	48,799,676.49
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	270,595,812.16	-	20,740,438.71	291,336,250.87	305,898,837.00	14,562,586.13
BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	232,541,505.52	-	17,931,388.27	250,472,893.79	264,125,774.00	13,652,880.21
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	241,972,315.98	-	20,315,663.69	262,287,979.67	290,096,682.00	27,808,702.33
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	204,739,677.00	-	23,403,783.13	228,143,460.13	230,332,137.00	2,188,676.87
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	266,911,869.38	-	25,403,102.40	292,314,971.78	308,949,444.00	16,634,472.22
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	213,638,075.48	-	16,522,944.49	230,161,019.97	243,694,038.00	13,533,018.03
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	234,978,249.84	-	19,612,342.07	254,590,591.91	265,991,241.00	11,400,649.09
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	189,265,764.81	-	15,568,964.78	204,834,729.59	218,701,790.00	13,867,060.41
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	171,290,805.00	20,735,898.23	-	192,026,703.23	192,702,155.00	675,451.77
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	67,308,554.31	-	5,666,011.13	72,974,565.44	76,090,177.00	3,115,611.56
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	48,813,531.62	-	3,798,167.37	52,611,698.99	55,062,699.00	2,451,000.01
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	46,743,197.53	-	5,640,256.60	52,383,454.13	52,651,407.00	267,952.87
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	62,731,991.53	-	5,232,939.60	67,964,931.13	72,740,711.00	4,775,779.87
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	34,589,951.75	-	2,682,644.82	37,272,596.57	39,239,118.00	1,966,521.43
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	53,773,227.29	-	4,451,392.55	58,224,619.84	59,924,105.00	1,699,485.16
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	51,910,193.30	-	6,147,764.54	58,057,957.84	55,329,881.00	(2,728,076.84)



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	51,922,676.19	-	4,343,660.30	56,266,336.49	71,373,010.00	15,106,673.51
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	44,731,470.62	-	3,747,266.50	48,478,737.12	52,047,336.00	3,568,598.88
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	50,564,825.40	-	4,236,614.33	54,801,439.73	57,069,363.00	2,267,923.27
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	55,690,323.13	-	6,325,650.29	62,015,973.42	62,651,647.00	635,673.58
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	59,384,895.88	-	4,995,056.21	64,379,952.09	69,135,855.00	4,755,902.91
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	58,897,592.32	-	4,993,284.97	63,890,877.29	66,538,280.00	2,647,402.71
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	45,134,720.20	-	3,774,124.35	48,908,844.55	54,299,237.00	5,390,392.45
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	25,681,633.47	-	2,140,333.98	27,821,967.45	50,252,027.00	22,430,059.55
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	247,731,122.92	-	18,731,478.98	266,462,601.90	300,485,953.00	34,023,351.10
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	107,661,075.64	-	8,460,819.84	116,121,895.48	124,097,410.00	7,975,514.52
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	50,936,639.98	-	4,278,234.07	55,214,874.05	60,549,735.00	5,334,860.95
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	76,849,443.93	-	-	76,849,443.93	86,455,624.00	9,606,180.07
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	57,223,712.49	-	4,849,137.25	62,072,849.74	65,762,711.00	3,689,861.26
TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	50,839,455.55	-	4,261,459.29	55,100,914.84	68,589,388.00	13,488,473.16
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	69,571,418.20	-	5,262,382.69	74,833,800.89	87,302,920.00	12,469,119.11
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	40,549,434.13	-	4,046,439.11	44,595,873.24	49,886,531.00	5,290,657.76
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	47,786,494.00	-	5,864,562.00	53,651,056.00	53,759,806.00	108,750.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	70,839,235.32	-	5,525,217.08	76,364,452.40	82,755,349.00	6,390,896.60
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	49,499,430.68	-	3,806,360.74	53,305,791.42	65,987,803.00	12,682,011.58
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	38,911,818.00	-	4,539,769.11	43,451,587.11	43,775,795.00	324,207.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	38,911,818.00	-	4,539,769.11	43,451,587.11	43,458,995.00	7,407.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	37,766,261.26	-	3,194,636.83	40,960,898.09	44,210,327.00	3,249,428.91
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	70,023,316.63	-	5,837,026.89	75,860,343.52	79,498,680.00	3,638,336.48
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	69,580,156.56	-	8,183,160.51	77,763,317.07	78,277,677.00	514,359.93
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	54,731,419.44	-	6,797,259.48	61,528,678.92	61,572,846.00	44,167.08
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	42,700,080.61	-	3,396,252.71	46,096,333.32	51,283,273.00	5,186,939.68
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	101,209,272.13	-	7,885,141.04	109,094,413.17	118,369,936.00	9,275,522.83

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	33,798,807.44	-	2,641,469.96	36,440,277.40	39,216,204.00	2,775,926.60
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	59,900,434.97	-	5,074,939.76	64,975,374.73	68,296,482.00	3,321,107.27
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	29,248,208.35	-	2,986,771.88	32,234,980.23	26,880,947.00	(5,354,033.23)
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	315,440,963.28	-	26,218,784.23	341,659,747.51	359,430,299.00	17,770,551.49
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	251,086,537.30	-	21,062,675.41	272,149,212.71	368,100,799.00	95,951,586.29
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	468,738,694.61	-	35,949,025.77	504,687,720.38	539,354,100.00	34,666,379.62
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	261,678,736.53	-	35,890,026.68	297,568,763.21	323,010,240.00	25,441,476.79
AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	30,671,783.00	-	-	30,671,783.00	-	(30,671,783.00)
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	756,923,430.44	132,686,412.00	90,191,879.14	979,801,721.58	1,003,626,551.00	23,824,829.42
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	818,583,770.47	141,447,497.00	102,322,972.00	1,062,354,239.47	1,062,354,240.00	0.53
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	467,178,198.00	84,376,523.33	63,170,935.72	614,725,657.05	653,914,944.00	39,189,286.95
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	497,469,623.19	70,000,000.00	33,044,810.69	600,514,433.88	562,795,040.00	(37,719,393.88)
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	785,049,141.15	-	47,700,084.98	832,749,226.13	916,494,196.00	83,744,969.87
PROJECT DEVELOPMENT INSTITUTE - ENUGU	666,492,327.45	-	52,239,721.00	718,732,048.45	806,520,865.00	87,788,816.55
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	273,999,087.48	-	21,166,397.62	295,165,485.10	342,414,578.00	47,249,092.90
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	767,012,379.73	-	60,882,226.06	827,894,605.79	872,156,044.00	44,261,438.21
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,177,988,700.99	-	151,687,082.33	1,329,675,783.32	1,365,183,741.00	35,507,957.68
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,530,626,759.25	-	127,231,037.69	1,657,857,796.94	1,752,224,270.00	94,366,473.06
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	761,129,533.16	-	60,063,268.06	821,192,801.22	877,405,166.00	56,212,364.78
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	243,237,564.85	-	19,071,118.46	262,308,683.31	277,033,030.00	14,724,346.69
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	330,160,122.82	-	25,728,932.32	355,889,055.14	375,470,014.00	19,580,958.86
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	777,739,913.72	-	63,482,393.94	841,222,307.66	968,574,449.00	127,352,141.34
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI -	23,339,637.93	-	1,797,855.99	25,137,493.92	26,703,571.00	1,566,077.08
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	27,324,418.41	-	2,169,859.03	29,494,277.44	30,865,704.00	1,371,426.56
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	46,798,476.79	-	3,451,520.34	50,249,997.13	52,797,824.00	2,547,826.87
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	46,816,742.32	-	3,718,717.49	50,535,459.81	55,447,943.00	4,912,483.19
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	219,118,753.81	-	17,438,292.35	236,557,046.16	255,768,198.00	19,211,151.84
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	221,083,845.07	-	26,858,494.41	247,942,339.48	248,719,325.00	776,985.52

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
NATIONAL CENTRE FOR REMOTE SENSING - JOS	1,206,896,056.03	212,127,877.25	104,478,407.46	1,523,502,340.74	1,656,652,583.00	133,150,242.26
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	375,994,262.42	-	29,383,233.45	405,377,495.87	433,860,873.00	28,483,377.13
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	55,006,641.10	-	4,661,262.80	59,667,903.90	63,978,538.00	4,310,634.10
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	33,464,435.07	-	2,655,237.85	36,119,672.92	39,087,671.00	2,967,998.08
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	84,237,790.08	-	6,626,792.96	90,864,583.04	107,848,545.00	16,983,961.96
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	297,908,790.42	-	35,706,854.07	333,615,644.49	335,147,389.00	1,531,744.51
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	142,167,765.86	-	17,450,251.83	159,618,017.69	159,938,736.00	320,718.31
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	55,374,135.72	-	4,676,147.45	60,050,283.17	66,292,330.00	6,242,046.83
ENERGY COMMISSION OF NIGERIA	1,388,296,693.08	57,815,131.32	109,416,155.75	1,555,527,980.15	1,626,155,307.00	70,627,326.85
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	50,437,769.25	-	4,222,752.20	54,660,521.45	57,088,826.00	2,428,304.55
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	40,122,114.61	-	3,357,677.90	43,479,792.51	48,093,481.00	4,613,688.49
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,273,946,774.89	-	141,394,894.30	1,415,341,669.19	1,440,117,020.00	24,775,350.81
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	713,760,911.48	-	55,424,473.92	769,185,385.40	807,479,950.00	38,294,564.60
NIGERIAN RAILWAY CORPORATION	5,763,990,332.70	56,193,677.60	367,389,767.60	6,187,573,777.90	8,099,778,963.00	1,912,205,185.10
NATIONAL INLAND WATERWAYS AUTHORITY	574,560,003.50	-	44,227,197.37	618,787,200.87	837,299,035.00	218,511,834.13
MARITIME ACADEMY, ORON	897,654,151.52	304,060,782.40	65,457,177.82	1,267,172,111.74	913,076,114.00	(354,095,997.74)
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	375,153,109.59	-	30,595,101.70	405,748,211.29	451,549,742.00	45,801,530.71
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,199,227,407.37	-	81,792,211.87	1,281,019,619.24	1,780,047,527.00	499,027,907.76
NIGERIAN METEOROLOGICAL AGENCY	2,853,755,981.00	-	338,832,988.33	3,192,588,969.33	3,210,475,479.00	17,886,509.67
ACCIDENT INVESTIGATION BUREAU	121,533,722.03	-	1,675,345.45	123,209,067.48	180,937,309.00	57,728,241.52
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	9,177,725,852.58	-	-	9,177,725,852.58	9,504,445,599.00	326,719,746.42
NATIONAL RURAL ELECTRIFICATION AGENCY	821,645,652.89	23,050,811.99	58,292,262.20	902,988,727.08	933,434,277.00	30,445,549.92
NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,251,469,907.41	2,026,419,971.28	675,936,381.48	3,953,826,260.17	-	(3,953,826,260.17)
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,388,378,452.01	-	53,136,563.47	1,441,515,015.48	1,904,563,854.00	463,048,838.52
NATIONAL POWER TRAINING INSTITUTE	650,548,596.88	-	12,956,401.02	663,504,997.90	735,652,367.00	72,147,369.10
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	152,139,562.70		11,218,581.84	163,358,144.54	186,686,660.00	23,328,515.46
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	613,845,455.09	-	51,155,274.54	665,000,729.63	844,192,327.00	179,191,597.37

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FEDERAL SCHOOL OF SURVEY, OYO	390,572,478.04	-	23,398,440.87	413,970,918.91	471,970,252.00	57,999,333.09
FEDERAL ROAD MAINTENANCE AGENCY	1,451,372,664.98	-	184,597,645.00	1,635,970,309.98	1,672,634,895.00	36,664,585.02
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	193,494,757.27	-	15,351,750.99	208,846,508.26	222,278,938.00	13,432,429.74
SURVEY COUNCIL OF NIGERIA	89,677,872.36	-	6,485,586.39	96,163,458.75	105,005,652.00	8,842,193.25
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	612,957,148.59	-	51,295,533.85	664,252,682.44	709,481,154.00	45,228,471.56
DEPARTMENT OF PETROLEUM RESOURCES	15,877,032,634.80	19,659,795,342.37	3,419,619,065.23	38,956,447,042.40	38,060,891,371.00	(895,555,671.40)
PETROLEUM TRAINING INSTITUTE	5,645,862,250.36	6,552,790,125.36	612,593,566.76	12,811,245,942.48	13,046,227,590.00	234,981,647.52
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	3,365,983,796.46	6,103,183,999.30	458,213,783.28	9,927,381,579.04	7,786,989,364.00	(2,140,392,215.04)
NIGERIA NUCLEAR REGULATORY AUTHORITY	1,688,665,266.50	4,330,948,885.00	201,638,591.19	6,221,252,742.69	6,254,632,567.00	33,379,824.31
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	829,726,492.40	-	64,390,306.17	894,116,798.57	1,004,757,910.00	110,641,111.43
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	22,324,811.28	-	1,866,825.70	24,191,636.98	40,122,349.00	15,930,712.02
NIGERIAN GEOLOGICAL SURVEY AGENCY.	927,369,567.00	-	111,037,040.30	1,038,406,607.30	1,042,909,174.00	4,502,566.70
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	444,269,660.00	-	53,292,392.01	497,562,052.01	488,705,467.00	(8,856,585.01)
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	488,197,782.47	-	53,049,347.70	541,247,130.17	534,441,830.00	(6,805,300.17)
METALLURGICAL TRAINING INSTITUTE, ONITSHA	306,711,583.38	-	24,795,387.06	331,506,970.44	349,809,143.00	18,302,172.56
NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,049,990,933.58	210,580,000.00	82,834,616.37	1,343,405,549.95	1,416,247,271.00	72,841,721.05
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	194,251,289.29	-	12,729,117.15	206,980,406.44	268,259,908.00	61,279,501.56
NIGERIA MINING CADASTRE OFFICE & CENTRES	88,864,919.54	-	6,033,592.02	94,898,511.56	117,751,908.00	22,853,396.44
AJAOKUTA STEEL COMPANY LIMITED	2,677,735,832.34	485,848,120.00	307,705,757.00	3,471,289,709.34	3,254,199,937.00	(217,089,772.34)
SOLID MINERAL DEVELOPMENT FUND OFFICE	19,440,193.05	-	737,223.87	20,177,416.92	42,161,043.00	21,983,626.08
BUDGET AND NATIONAL PLANNING	458,137,708.86	-	37,674,207.97	495,811,916.83	641,942,167.00	146,130,250.17
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	523,534,258.03	-	39,856,506.20	563,390,764.23	681,157,717.00	117,766,952.77
CENTRE FOR MANAGEMENT DEVELOPMENT	699,289,770.96	23,562,153.29	58,172,773.70	781,024,697.95	921,111,002.00	140,086,304.05
NATIONAL BUREAU OF STATISTICS	3,193,729,251.83	-	421,010,865.37	3,614,740,117.20	3,800,171,512.00	185,431,394.80
BUDGET OFFICE OF THE FEDERATION	540,205,018.41	-	45,256,476.12	585,461,494.53	623,361,496.00	37,900,001.47
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	365,769,856.35	190,000,000.00	29,215,409.02	584,985,265.37	624,649,314.00	39,664,048.63
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,463,529,469.57	81,583,749.65	80,734,278.22	1,625,847,497.44	1,829,437,854.00	203,590,356.56



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FISCAL RESPONSILIBITY COMMISSION	131,574,602.00	-	14,990,350.00	146,564,952.00	146,564,952.00	-
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,256,183,034.31	-	216,745,799.00	1,472,928,833.31	1,482,876,255.00	9,947,421.69
NIGERIA HYDROLOGICAL SERVICE AGENCY	238,595,295.20	-	18,182,484.50	256,777,779.70	273,657,698.00	16,879,918.30
ANAMBRA/ IMO RBDA	422,091,036.00	-	48,815,128.36	470,906,164.36	474,852,416.00	3,946,251.64
BENIN/ OWENA RBDA	311,332,783.00	-	35,720,730.39	347,053,513.39	350,249,381.00	3,195,867.61
CHAD BASIN RBDA	307,635,486.00	-	36,278,473.55	343,913,959.55	346,089,921.00	2,175,961.45
CROSS RIVER RBDA	375,973,981.04	-	25,800,828.50	401,774,809.54	428,354,616.00	26,579,806.46
HADEJIA-JAMAÄ»ARE RBDA	335,349,442.00	-	39,499,941.55	374,849,383.55	377,268,122.00	2,418,738.45
LOWER BENUE RBDA	362,829,244.32	-	28,844,324.57	391,673,568.89	421,417,495.00	29,743,926.11
LOWER NIGER RBDA	449,833,822.86	-	34,507,236.60	484,341,059.46	510,757,294.00	26,416,234.54
NIGER DELTA RBDA	549,034,687.00	-	64,891,122.43	613,925,809.43	617,664,023.00	3,738,213.57
OGUN/ OSUN RBDA	287,260,892.97	-	21,855,873.55	309,116,766.52	344,012,757.00	34,895,990.48
SOKOTO RIMA RBDA	362,083,165.12	-	26,406,066.38	388,489,231.50	407,405,033.00	18,915,801.50
UPPER BENUE RBDA	338,998,778.35	11,490,706.84	23,762,601.47	374,252,086.66	397,223,019.00	22,970,932.34
UPPER NIGER RBDA	342,419,573.87	-	25,057,979.20	367,477,553.07	387,427,584.00	19,950,030.93
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	350,603,150.46	-	28,542,544.93	379,145,695.39	405,030,469.00	25,884,773.61
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	128,975,209.31	-	9,762,555.17	138,737,764.48	161,166,892.00	22,429,127.52
GURARA WATER MANAGEMENT AUTHORITY	243,647.52	-	20,646.66	264,294.18	-	(264,294.18)
LAW & JUSTICE SECTOR						
NATIONAL JUDICIAL COUNCIL- ABUJA	861,979,985.22	-	-	861,979,985.22	1,111,397,081.87	249,417,096.65
SUPREME COURT OF NIGERIA	1,886,939,280.14	-	-	1,886,939,280.14	1,730,399,400.02	(156,539,880.12)
COURT OF APPEAL	4,406,832,545.09	-	-	4,406,832,545.09	3,557,515,339.00	(849,317,206.09)
FEDERAL HIGH COURT-LAGOS	3,510,101,812.30	755,902,046.95	187,625,176.88	4,453,629,036.13	13,026,465,371.42	8,572,836,335.29
HIGH COURT OF JUSTICE-FCT ABUJA	2,818,358,903.73	109,493,994.56	160,336,328.73	3,088,189,227.02	3,115,868,373.45	27,679,146.43
SHARIA COURT OF APPEAL-ABUJA	1,221,708,242.04	-	72,843,201.47	1,294,551,443.51	1,366,539,020.11	71,987,576.60
CUSTOMARY COURT OF APPEAL-ABUJA	1,754,577,779.74	66,730,000.00	112,734,705.82	1,934,042,485.56	2,100,670,283.65	166,627,798.09
NATIONAL INDUSTRIAL COURT	2,472,472,732.43	275,853,253.43	6,318,723.00	2,754,644,708.86	2,522,410,893.64	(232,233,815.22)

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
NATIONAL JUDICIAL INSTITUTE-ABUJA	756,898,988.68	-	-	756,898,988.68	822,933,446.55	66,034,457.87
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	587,061,239.97	31,321,280.00	36,752,242.30	655,134,762.27	716,348,457.39	61,213,695.12
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	429,650,561.60	10,961,853.37	14,714,565.39	455,326,980.36	503,256,496.12	47,929,515.76
FEDERAL MINISTRY OF JUSTICE - HQTRS	3,092,520,725.50	64,254,335.50	252,521,643.51	3,409,296,704.51	3,811,893,920.00	402,597,215.49
NIGERIAN LAW REFORM COMMISSION	222,878,740.25	179,939,685.00	16,344,962.40	419,163,387.65	511,095,457.00	91,932,069.35
LEGAL AID COUNCIL	747,435,351.31	-	88,786,338.07	836,221,689.38	847,238,592.00	11,016,902.62
COUNCIL OF LEGAL EDUCATION	1,032,224,531.04	-	83,131,533.22	1,115,356,064.26	1,174,126,278.00	58,770,213.74
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	583,341,738.59	-	44,159,056.46	627,500,795.05	703,166,881.00	75,666,085.95
NATIONAL HUMAN RIGHTS COMMISSION	1,499,501,549.77	74,930,000.00	-	1,574,431,549.77	1,058,291,430.18	(516,140,119.59)
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	44,501,222.86	-	4,044,054.22	48,545,277.08	-	(48,545,277.08)
NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,272,274,667.86	1,439,414,907.30	788,802,482.04	8,500,492,057.20	8,709,921,521.00	209,429,463.80
NIGERIAN COPYRIGHT COMMISSION	379,005,464.29	58,322,500.00	44,990,913.73	482,318,878.02	484,750,576.00	2,431,697.98
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	996,794,708.00	400,640,583.74	114,084,252.18	1,511,519,543.92	1,632,774,922.00	121,255,378.08
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	2,197,147,213.78	1,403,432,364.00	220,175,051.21	3,820,754,628.99	4,067,222,626.00	246,467,997.01
CODE OF CONDUCT BUREAU	1,034,474,551.07	540,303,520.13	91,306,191.20	1,666,084,262.40	1,946,711,277.00	280,627,014.60
REGIONAL SECTOR						
FEDERAL CAPITAL TERRITORY ADMINISTRATION	4,686,050.00	-	-	4,686,050.00	-	(4,686,050.00)
FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,091,503,201.47	-	90,359,772.26	1,181,862,973.73	1,322,601,448.00	140,738,474.27
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	-	-	-	-	-	-
NIGER DELTA DEVELOPMENT COMMISSION	71,195,023,528.20	-	-	71,195,023,528.20	-	(71,195,023,528.20)
SOCIAL SECTOR						
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,709,460,861.97	240,000.00	120,962,610.30	1,830,663,472.27	1,885,116,594.00	54,453,121.73
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	871,155,634.18	959,999.70	72,488,873.13	944,604,507.01	983,711,124.00	39,106,616.99
NATIONAL YOUTH SERVICE CORPS (NYSC)	6,406,765,800.46	88,700,415,300.00	495,934,771.74	95,603,115,872.20	99,975,063,563.00	4,371,947,690.80
NIGERIA FOOTBALL FEDERATION	100,471,004.45	-	-	100,471,004.45	119,772,418.00	19,301,413.55
NIGERIA INSTITUTE FOR SPORTS (NIS)	290,040,007.55	-	22,639,953.94	312,679,961.49	341,293,370.00	28,613,408.51
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	722,294,750.30	-	56,780,406.29	779,075,156.59	831,253,118.00	52,177,961.41



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
NATIONAL CENTER FOR WOMEN DEVELOPMENT	155,803,778.10	-	22,067,550.40	177,871,328.50	190,364,967.00	12,493,638.50
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-	-	-	-	126,271,973.00	126,271,973.00
FEDERAL MINISTRY OF EDUCATION - HQTRS	3,720,871,603.83	-	313,180,021.66	4,034,051,625.49	4,186,732,394.00	152,680,768.51
TERTIARY EDUCATION TRUST FUND	2,333,038,980.19	1,039,262,999.55	339,929,188.71	3,712,231,168.45	3,403,781,186.00	(308,449,982.45)
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	1,204,515,329.66	4,819,226.88	40,188,372.72	1,249,522,929.25	1,357,832,226.80	108,309,297.55
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	217,038,036.74	209,480,115.23	39,507,337.40	466,025,489.37	474,163,647.00	8,138,157.63
JOINT ADMISSIONS MATRICULATION BOARD	2,706,115,822.13	-	282,530,806.43	2,988,646,628.56	3,047,461,652.00	58,815,023.44
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,650,313,750.11	-	322,587,712.54	2,972,901,462.65	2,997,420,833.00	24,519,370.35
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	470,542,702.39	-	35,748,638.72	506,291,341.11	535,139,748.00	28,848,406.89
NATIONAL LIBRARY OF NIGERIA	1,009,194,784.36	-	78,226,945.04	1,087,421,729.40	1,172,676,184.00	85,254,454.60
NATIONAL EXAMINATIONS COUNCIL	6,338,432,804.42	-	496,990,159.11	6,835,422,963.53	7,477,871,045.00	642,448,081.47
MASS LITERACY COUNCIL	853,464,581.63	-	93,954,894.45	947,419,476.08	992,795,178.00	45,375,701.92
NOMADIC EDUCATION COMMISSION	361,115,030.04	-	27,145,447.66	388,260,477.70	424,928,324.00	36,667,846.30
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	697,261,685.81	-	57,087,344.65	754,349,030.46	811,144,866.00	56,795,835.54
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,132,894,099.10	-	87,703,617.78	1,220,597,716.88	1,293,575,395.00	72,977,678.12
TEACHERS REGISTRATION COUNCIL OF NIGERIA	888,845,636.17	-	67,756,615.04	956,602,251.21	1,071,590,932.00	114,988,680.79
COMPUTER REGISTRATION COUNCIL OF NIGERIA	157,386,739.12	-	12,211,865.41	169,598,604.53	186,172,427.00	16,573,822.47
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	567,150,479.02	-	47,163,027.88	614,313,506.90	654,589,797.00	40,276,290.10
NATIONAL TEACHERS INSTITUTE	1,187,259,283.98	-	92,388,536.01	1,279,647,819.99	1,403,135,602.00	123,487,782.01
FEDERAL POLYTECHNIC ADO-EKITI	1,801,664,808.55	33,204,473.16	292,114,816.53	2,126,984,098.24	3,231,947,395.00	1,104,963,296.76
FEDERAL POLYTECHNIC BAUCHI	2,378,010,925.91	10,587,189.26	295,573,604.78	2,684,171,719.95	2,698,806,518.00	14,634,798.05
FEDERAL POLYTECHNIC BIDA	3,226,262,897.00	-	369,544,338.45	3,595,807,235.45	3,621,080,287.00	25,273,051.55
FEDERAL POLYTECHNIC IDAH	2,126,162,750.00	3,278,480.00	276,051,601.84	2,405,492,831.84	2,401,807,003.00	(3,685,828.84)
FEDERAL POLYTECHNIC KAURA-NAMODA	2,517,706,866.92	5,281,322.93	312,854,301.54	2,835,842,491.39	2,850,647,369.00	14,804,877.61
FEDERAL POLYTECHNIC MUBI	3,351,592,485.05	-	417,378,166.72	3,768,970,651.77	3,816,205,500.00	47,234,848.23
FEDERAL POLYTECHNIC NASARAWA	2,168,751,187.22	323,571,240.00	245,319,626.66	2,737,642,053.88	2,484,737,201.00	(252,904,852.88)
FEDERAL POLYTECHNIC UWANA-AFIKPO	3,551,495,409.00	11,280,933.00	428,550,201.35	3,991,326,543.35	3,991,326,552.00	8.65



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FEDERAL COLLEGE OF EDUCATION OBUDU	2,241,373,483.81	20,061,120.21	260,003,751.15	2,521,438,355.17	2,524,986,357.00	3,548,001.83
FEDERAL COLLEGE OF EDUCATION OKENE	1,986,421,124.46	-	247,404,832.85	2,233,825,957.31	2,245,305,964.00	11,480,006.69
FEDERAL COLLEGE OF EDUCATION OMUKU	2,216,495,897.53	44,227,960.00	274,610,080.99	2,535,333,938.52	2,537,723,221.00	2,389,282.48
FEDERAL COLLEGE OF EDUCATION ONDO	2,195,824,557.59	-	195,323,971.33	2,391,148,528.92	2,496,530,759.00	105,382,230.08
FEDERAL COLLEGE OF EDUCATION OYO	2,434,234,023.36	900,000.00	293,035,247.63	2,728,169,270.99	2,746,368,130.00	18,198,859.01
FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,950,911,265.54	900,000.00	234,404,976.03	2,186,216,241.57	2,194,656,059.00	8,439,817.43
FEDERAL COLLEGE OF EDUCATION POTISKUM	1,162,064,212.47	-	143,040,762.18	1,305,104,974.65	1,313,341,819.00	8,236,844.35
FEDERAL COLLEGE OF EDUCATION UMUNZE	1,833,934,879.63	-	219,666,498.19	2,053,601,377.82	2,416,218,570.00	362,617,192.18
FEDERAL COLLEGE OF EDUCATION YOLA	1,389,926,702.49	-	170,316,212.97	1,560,242,915.46	1,562,357,209.00	2,114,293.54
FEDERAL COLLEGE OF EDUCATION ZARIA	3,882,739,541.69	-	466,777,553.40	4,349,517,095.09	4,367,347,180.00	17,830,084.91
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,682,900,112.13	53,101,507.71	193,783,052.00	1,929,784,671.84	2,007,420,093.00	77,635,421.16
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,622,263,473.37	5,237,000.00	537,885,140.32	5,165,385,613.69	4,883,152,524.00	(282,233,089.69)
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,349,120,599.08	-	105,872,603.97	1,454,993,203.05	1,560,792,178.00	105,798,974.95
UNIVERSITY OF IBADAN	11,236,805,507.28	540,905,269.57	1,090,913,082.32	12,868,623,859.17	13,312,682,471.00	444,058,611.83
UNIVERSITY OF LAGOS	11,027,783,099.93	1,591,960,310.35	1,210,475,171.68	13,830,218,581.96	12,205,130,074.00	(1,625,088,507.96)
UNIVERSITY OF NIGERIA, NNSUKA	18,018,373,113.53	2,610,323,278.74	894,825,445.03	21,523,521,837.30	17,356,095,266.00	(4,167,426,571.30)
AHMADU BELLO UNIVERSITY, ZARIA	14,109,104,543.00	1,555,024,955.00	1,678,393,132.17	17,342,522,630.17	17,426,383,350.00	83,860,719.83
SERVICE WIDE VOTE	-	-	-	-	-	-
OBAFEMI AWOLOWO UNIVERSITY	9,692,255,334.30	159,008,255.88	970,960,137.46	10,822,223,727.64	11,220,800,170.00	398,576,442.36
UNIVERSITY OF BENIN	12,355,763,012.81	258,023,387.46	1,488,190,137.91	14,101,976,538.18	14,156,920,887.00	54,944,348.82
UNIVERSITY OF JOS	9,234,344,707.21	1,113,270,812.13	1,068,905,585.10	11,416,521,104.44	11,936,142,014.00	519,620,909.56
UNIVERSITY OF CALABAR	12,436,061,443.37	746,141,292.04	1,547,779,422.15	14,729,982,157.56	14,735,176,634.00	5,194,476.44
UNIVERSITY OF ILORIN	7,409,164,255.09	1,091,946,282.66	929,298,797.50	9,430,409,335.25	9,156,069,808.00	(274,339,527.25)
UNIVERSITY OF ABUJA	4,369,579,851.42	920,000,000.00	490,694,882.86	5,780,274,734.28	5,922,798,659.00	142,523,924.72
UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,347,335,897.66	313,190,564.91	558,226,628.10	5,218,753,090.67	5,419,144,801.00	200,391,710.33
UNIVERSITY OF AGRICULTURE, MAKURDI	5,434,976,777.76	94,608,178.71	536,699,849.07	6,066,284,805.54	6,267,517,234.00	201,232,428.46

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	6,209,095,256.06	182,847,928.98	773,761,818.34	7,165,705,003.38	7,304,330,014.00	138,625,010.62
UNIVERSITY OF PORT HARCOURT	9,446,155,850.24	30,060,000.20	1,096,199,552.22	10,572,415,402.66	10,802,715,012.00	230,299,609.34
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,563,204,636.00	26,000,000.00	548,180,942.69	5,137,385,578.69	5,158,270,848.00	20,885,269.31
UNIVERSITY OF TECHNOLOGY, OWERRI	7,566,214,208.44	51,134,970.19	918,138,735.07	8,535,487,913.70	8,902,199,170.00	366,711,256.30
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,926,055,986.12	1,000,000.00	581,994,734.38	5,509,050,720.50	5,555,657,324.00	46,606,603.50
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	4,303,598,290.07	124,267,591.07	533,182,889.10	4,961,048,770.24	4,951,289,237.00	(9,759,533.24)
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,147,476,846.09	76,813,097.99	391,040,955.58	3,615,330,899.66	3,544,304,600.00	(71,026,299.66)
UNIVERSITY OF UYO	6,389,603,312.76	698,055,403.22	871,671,040.43	7,959,329,756.41	8,984,420,862.00	1,025,091,105.59
UNIVERSITY OF MAIDUGURI	6,408,734,487.20	264,390,859.16	767,764,821.08	7,440,890,167.44	10,911,945,085.00	3,471,054,917.56
NNAMDI AZIKIWE UNIVERSITY, AWKA	8,744,214,023.46	34,492,560.16	825,883,230.79	9,604,589,814.41	9,981,176,057.00	376,586,242.59
BAYERO UNIVERSITY, KANO	8,145,505,599.91	717,555,210.89	967,964,011.28	9,831,024,822.08	9,904,323,336.00	73,298,513.92
USMAN DAN FODIO UNIVERSITY, SOKOTO	5,947,767,151.77	654,701,844.23	712,700,300.52	7,315,169,296.52	7,952,613,368.00	637,444,071.48
NATIONAL MATHEMATICAL CENTRE, SHEDA	456,447,008.58	-	57,672,070.53	514,119,079.11	616,562,169.00	102,443,089.89
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	461,515,574.01	8,036,578.95	50,521,698.40	520,073,851.36	476,842,305.00	(43,231,546.36)
ARABIC LANGUAGE VILLAGE BORNO	417,138,455.69	-	48,181,824.57	465,320,280.26	467,900,069.00	2,579,788.74
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	360,479,567.61	-	40,724,515.12	401,204,082.73	403,687,045.00	2,482,962.27
FEDERAL UNIVERSITY OYE-EKITI	2,372,988,103.61	4,800,000.00	252,014,899.24	2,629,803,002.85	2,674,300,664.00	44,497,661.15
FEDERAL UNIVERSITY OTUOKE	2,671,277,373.15	87,199,099.00	314,401,479.71	3,072,877,951.86	3,101,370,468.00	28,492,516.14
FEDERAL UNIVERSITY DUTSE	2,606,715,242.87	215,922,707.65	324,408,168.77	3,147,046,119.29	3,004,478,377.00	(142,567,742.29)
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	3,829,004,799.14	-	442,768,383.52	4,271,773,182.66	4,340,270,753.00	68,497,570.34
FEDERAL UNIVERSITY LAFIA	2,568,644,027.29	32,000.00	331,549,909.97	2,900,225,937.26	3,018,531,104.00	118,305,166.74
FEDERAL UNIVERSITY DUTSIN-MA	2,332,048,853.00	53,654,342.70	276,067,218.22	2,661,770,413.92	2,672,002,266.00	10,231,852.08
FEDERAL UNIVERSITY KASHERE	2,754,451,331.44	159,951,875.31	330,548,064.78	3,244,951,271.53	3,093,891,720.00	(151,059,551.53)
FEDERAL UNIVERSITY LOKOJA	1,887,925,327.63	6,097,702.00	213,882,839.72	2,107,905,869.35	2,167,967,285.00	60,061,415.65
FEDERAL UNIVERSITY WUKARI	3,427,993,293.27	33,475,151.02	394,875,108.92	3,856,343,553.21	3,796,463,984.00	(59,879,569.21)
FEDERAL UNIVERSITYOF BERNIN KEBBI	1,478,647,523.62	116,800.00	208,327,560.82	1,687,091,884.44	1,988,212,686.00	301,120,801.56
FEDERAL UNIVERSITYOF GASHUA	1,545,813,985.97	67,866,163.00	185,129,899.56	1,798,810,048.53	1,805,560,671.00	6,750,622.47



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FEDERAL UNIVERSITYOF GUSAU	1,832,741,544.66	-	219,651,427.77	2,052,392,972.43	2,061,437,684.00	9,044,711.57
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	908,051,129.48	209,704,809.00	114,467,050.14	1,232,222,988.62	1,240,686,097.00	8,463,108.38
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,603,056,316.42	67,819,822.22	198,947,260.35	1,869,823,398.99	1,869,981,986.00	158,587.01
NATIONAL OPEN UNIVERSITY	5,036,594,391.08	-	573,893,552.61	5,610,487,943.69	5,681,183,157.00	70,695,213.31
F.S.C. SOKOTO	121,781,579.92	60,000.00	15,222,697.77	137,064,277.69	137,064,280.00	2.31
FGC AZARE	131,235,693.91	300,000.00	16,404,461.91	147,940,155.82	147,940,157.00	1.18
FGC BUNI-YADI	60,998,160.52	-	5,085,664.75	66,083,825.27	73,620,791.00	7,536,965.73
FGC BIRIN YAURI	74,799,911.05	-	5,485,526.69	80,285,437.74	99,547,842.00	19,262,404.26
FGC DAURA	151,608,125.27	-	12,731,148.79	164,339,274.06	171,784,546.00	7,445,271.94
FGC GANYE	107,929,818.79	360,000.00	13,491,227.00	121,781,045.79	121,781,047.00	1.21
FGC GARKI	360,636,099.12	2,130,000.00	45,079,512.65	407,845,611.77	405,715,614.00	(2,129,997.77)
FGC IJANIKIN	377,298,949.42	900,000.00	47,163,618.80	425,362,568.22	425,372,569.00	10,000.78
FGC IKET NISE	137,767,743.05	2,595,317.13	11,460,490.37	151,823,550.55	203,123,704.00	51,300,153.45
FGC IKET VANDAKYA	115,962,836.92	420,000.00	14,495,354.75	130,878,191.67	130,878,193.00	1.33
FGC IKOM	141,713,865.08	5,707,150.00	17,714,289.66	165,135,304.74	160,328,607.00	(4,806,697.74)
FGC IKOT EKPENE	194,992,495.80	480,000.00	24,374,062.18	219,846,557.98	219,846,559.00	1.02
FGC IKURIN	240,071,960.36	300,000.00	30,008,995.42	270,380,955.78	270,380,958.00	2.22
FGC JOS	316,850,723.70	4,619,000.00	39,606,340.70	361,076,064.40	356,697,066.00	(4,378,998.40)
FGC KADUNA	320,437,428.50	600,000.00	40,054,678.70	361,092,107.20	361,092,108.00	0.80
FGC KANO	222,318,945.65	360,000.00	33,639,915.28	256,318,860.93	307,462,116.00	51,143,255.07
FGC KEFFI	226,231,042.86	11,836,166.20	35,689,899.75	273,757,108.81	321,569,098.00	47,811,989.19
FGC KIYAWA	226,231,042.86	11,836,166.20	35,689,899.75	273,757,108.81	92,677,585.00	(181,079,523.81)
FGC KWALI	370,071,160.48	1,020,000.00	46,258,895.34	417,350,055.82	417,350,058.00	2.18
FGC MAIDUGURI	146,764,827.51	60,000.00	18,345,603.59	165,170,431.10	165,170,432.00	0.90
FGC MINJIBIR	107,655,660.89	60,000.00	13,456,957.85	121,172,618.74	121,172,621.00	2.26
FGC MINNA	265,522,030.08	360,000.00	33,190,254.20	299,072,284.28	299,072,289.00	4.72
FGC ODIKOLOGUNA	64,084,698.52	6,970,300.00	5,244,244.46	76,299,242.98	92,695,898.00	16,396,655.02



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
FGC ODOGBOLU	217,524,115.27	-	27,190,514.65	244,714,629.92	244,714,632.00	2.08
FGC OGBOMOSHMO	236,462,202.12	240,000.00	29,557,775.48	266,259,977.60	266,259,979.00	1.40
FGC OGOJA	95,831,794.92	-	7,373,218.60	103,205,013.52	125,928,788.00	22,723,774.48
FGC OHAFIA	87,785,843.21	240,000.00	10,973,230.63	98,999,073.84	98,999,075.00	1.16
FGC OKIGWE	165,715,330.59	-	13,544,826.10	179,260,156.69	220,971,567.00	41,711,410.31
FGC OKPOSI	121,025,094.36	-	9,453,310.45	130,478,404.81	137,924,481.00	7,446,076.19
FGC ONITSHA	164,436,940.30	60,000.00	22,906,084.01	187,403,024.31	206,214,756.00	18,811,731.69
FGC PORT HARCOURT	272,708,374.35	600,000.00	39,565,153.17	312,873,527.52	356,686,378.00	43,812,850.48
FGC POTISKUM	87,049,057.73	300,000.00	11,797,102.40	99,146,160.13	106,473,921.00	7,327,760.87
FGC RUBBOCHI	120,006,089.90	180,000.00	15,000,761.44	135,186,851.34	135,186,854.00	2.66
FGC SOKOTO	146,499,265.75	420,000.00	21,145,750.55	168,065,016.30	190,731,754.00	22,666,737.70
FGC UGWOLAWO	106,627,611.00	6,216,000.00	13,328,451.56	126,172,062.56	120,076,064.00	(6,095,998.56)
FGC WARRI	211,439,469.65	180,000.00	36,178,398.28	247,797,867.93	325,785,584.00	77,987,716.07
FGC ZARIA	178,632,740.42	300,000.00	22,329,092.75	201,261,833.17	201,261,835.00	1.83
FGC, BILLIRI	132,959,983.50	2,345,000.00	10,184,536.75	145,489,520.25	162,124,009.00	16,634,488.75
FGC, IDO-ANI	152,032,988.90	600,000.00	19,004,124.35	171,637,113.25	171,637,120.00	6.75
FGC, IKOLE	123,637,043.70	240,000.00	15,454,630.63	139,331,674.33	139,331,675.00	0.67
FGGC ABAJI	167,594,241.83	300,000.00	20,949,280.40	188,843,522.23	188,843,523.00	0.77
FGGC ABULOMA	231,473,227.60	600,000.00	28,934,153.76	261,007,381.36	261,007,384.00	2.64
FGGC AKURE	263,824,198.10	188,574,947.71	32,978,024.96	485,377,170.77	297,642,225.00	(187,734,945.77)
FGGC ANKA	62,150,798.28	-	5,142,326.06	67,293,124.34	74,801,885.00	7,508,760.66
FGGC BAJOGA	79,153,018.55	640,000.00	6,321,438.44	86,114,456.99	98,150,991.00	12,036,534.01
FGGC BAKORI	168,708,701.14	-	13,150,939.26	181,859,640.40	198,595,646.00	16,736,005.60
FGGC BAUCHI	149,341,773.29	-	11,993,334.85	161,335,108.14	173,111,440.00	11,776,331.86
FGGC BENIN	278,476,554.91	6,175,000.00	20,750,016.20	305,401,571.11	314,591,130.00	9,189,558.89
FGGC BIDA	109,951,204.84	-	13,743,900.77	123,695,105.61	123,695,106.00	0.39
FGGC BWARI	359,945,262.30	540,000.00	44,993,157.91	405,478,420.21	405,478,421.00	0.79

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FGGC CALABAR	197,128,579.24	8,757,000.00	16,488,302.08	222,373,881.32	256,135,922.00	33,762,040.68
FGGC EFON ALAYE	105,745,043.75	60,000.00	13,964,257.63	119,769,301.38	125,738,319.00	5,969,017.62
FGGC EFON IMNRINGI	118,665,030.34	-	14,833,128.97	133,498,159.31	133,498,161.00	1.69
FGGC ENUGU	388,173,540.20	7,983,000.00	30,809,691.61	426,966,231.81	493,655,115.00	66,688,883.19
FGGC EZZAMGBO ABAKALIKI	129,345,494.77	6,357,000.00	9,504,177.94	145,206,672.71	145,955,523.00	748,850.29
FGGC GBOKO	169,691,758.59	960,000.00	21,211,470.00	191,863,228.59	191,863,230.00	1.41
FGGC GUSAU	128,877,603.81	-	9,900,710.21	138,778,314.02	145,587,304.00	6,808,989.98
FGGC GWANDU	77,320,752.08	-	10,134,921.25	87,455,673.33	91,214,292.00	3,758,618.67
FGGC IBILLO	135,320,762.81	-	9,886,979.95	145,207,742.76	153,116,170.00	7,908,427.24
FGGC IBUSA	203,634,195.31	1,293,677.76	25,454,274.65	230,382,147.72	229,088,472.00	(1,293,675.72)
FGGC IKOT-OBIO-ITONG	121,878,873.36	-	11,013,910.06	132,892,783.42	164,576,166.00	31,683,382.58
FGGC ILORIN	259,211,535.86	10,558,004.80	19,328,668.06	289,098,208.72	292,650,609.00	3,552,400.28
FGGC IPETUMODU	173,598,482.70	2,470,000.00	25,403,158.07	201,471,640.77	208,669,058.00	7,197,417.23
FGGC JALINGO	131,360,830.49	540,000.00	16,420,103.95	148,320,934.44	148,320,936.00	1.56
FGGC KABBA	123,957,298.53	-	15,260,856.88	139,218,155.41	137,707,712.00	(1,510,443.41)
FGGC KAZAURE	119,009,633.77	5,698,481.75	13,795,922.63	138,504,038.15	119,185,840.00	(19,318,198.15)
FGGC KEANA	105,109,601.95	480,000.00	13,138,700.45	118,728,302.40	118,728,304.00	1.60
FGGC LANGTANG	148,845,454.80	300,000.00	18,605,682.06	167,751,136.86	167,751,138.00	1.14
FGGC LEJJA	139,168,894.97	8,315,000.00	17,396,112.08	164,880,007.05	156,565,009.00	(8,314,998.05)
FGGC MONGUNO	65,571,920.80	-	5,367,498.42	70,939,419.22	121,172,621.00	50,233,201.78
FGGC NEW BUSA	94,942,899.87	-	7,852,516.45	102,795,416.32	129,175,856.00	26,380,439.68
FGGC OMU-ARAN	141,216,983.58	-	10,205,376.08	151,422,359.66	161,513,175.00	10,090,815.34
FGGC OWERRI	266,620,336.04	4,765,029.00	22,273,292.99	293,658,658.03	352,454,412.00	58,795,753.97
FGGC OYO	296,598,613.97	588,000.00	21,933,385.62	319,119,999.59	341,012,999.00	21,892,999.41
FGGC SHAGAMU	254,022,132.19	540,000.00	31,061,516.75	285,623,648.94	280,093,651.00	(5,529,997.94)
FGGC GUMI TAMBAWAL	93,510,941.72	20,250.48	6,060,740.73	99,591,932.93	107,428,558.00	7,836,625.07
FGGC UMUAHIA	205,141,320.10	10,529,768.48	25,642,665.25	241,313,753.83	230,903,987.00	(10,409,766.83)



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
FGGC WUKARI	133,971,589.14	240,000.00	18,609,229.32	152,820,818.46	167,723,065.00	14,902,246.54
FGGC, YOLA	153,642,059.27	9,330,400.00	11,942,766.54	174,915,225.81	180,802,646.00	5,887,420.19
FSTC AHOADA	112,838,951.85	360,000.00	14,104,869.12	127,303,820.97	127,303,822.00	1.03
FSTC AWKA	181,656,544.35	3,360,000.00	14,556,944.45	199,573,488.80	207,323,687.00	7,750,198.20
FSTC JUBU-IMUSHIN	182,046,428.92	120,000.00	22,755,803.77	204,922,232.69	204,922,234.00	1.31
FSTC MICHIKA	56,104,625.61	931,000.00	7,013,078.68	64,048,704.29	63,177,707.00	(870,997.29)
FSTC TUNGBO - YENAGOA	69,188,656.94	600,000.00	9,665,377.00	79,454,033.94	87,588,393.00	8,134,359.06
FSTC USI-EKITI	89,779,088.34	60,000.00	13,920,644.90	103,759,733.24	125,345,804.00	21,586,070.76
FTC IKARE	134,063,742.92	2,741,130.88	16,757,968.08	153,562,841.88	151,301,713.00	(2,261,128.88)
FTC ILESA	207,032,447.93	6,190,895.05	16,131,188.50	229,354,531.48	245,985,837.00	16,631,305.52
FTC JALINGO	139,982,133.67	180,000.00	17,497,766.89	157,659,900.56	157,659,902.00	1.44
FTC KAFANCHAN	137,502,961.19	2,306,000.00	17,187,870.26	156,996,831.45	155,050,832.00	(1,945,999.45)
FTC LASSA	62,038,739.17	-	5,101,138.73	67,139,877.90	77,623,647.00	10,483,769.10
FTC OHANSO	113,738,977.41	360,000.00	14,217,372.35	128,316,349.76	128,316,351.00	1.24
FTC OROZO	368,546,145.41	9,340,000.00	46,068,268.52	423,954,413.93	415,514,416.00	(8,439,997.93)
FTC OTOBI	108,245,735.17	540,000.00	13,530,717.13	122,316,452.30	122,316,454.00	1.70
FTC OTUPKO	132,566,169.92	3,324,000.00	10,666,916.58	146,557,086.50	168,823,088.00	22,266,001.50
FTC SHIRORO	131,552,727.16	-	10,915,328.21	142,468,055.37	165,464,528.00	22,996,472.63
FTC UROMI	135,918,196.83	865,000.00	16,989,774.78	153,772,971.61	153,207,973.00	(564,998.61)
FTC UYO	203,318,226.52	6,444,500.00	25,414,778.00	235,177,504.52	229,153,006.00	(6,024,498.52)
FTC YABA	387,320,268.30	32,351,100.00	32,339,040.34	452,010,408.64	540,477,830.00	88,467,421.36
FTC ZURU	100,636,261.63	-	12,579,532.92	113,215,794.55	113,215,796.00	1.45
KING'S COLLEGE	337,277,660.50	-	26,486,247.74	363,763,908.24	408,010,246.00	44,246,337.76
QUEEN'S COLLEGE LAGOS	390,387,756.50	300,000.00	48,798,469.72	439,486,226.22	439,486,228.00	1.78
SULEJA ACADEMY	249,881,727.41	900,000.00	31,235,215.93	282,016,943.34	282,016,943.00	(0.34)
FSTC,DOMA	92,986,580.06	-	6,323,064.97	99,309,645.03	111,278,555.00	11,968,909.97
FSTC DAYI	44,075,802.25	-	3,335,098.47	47,410,900.72	58,729,070.00	11,318,169.28

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	158,974,444.73	-	11,321,017.97	170,295,462.70	183,561,188.00	13,265,725.30
UNESCO PARIS	223,095,036.50	-	-	223,095,036.50	433,245,113.00	210,150,076.50
NATIONAL BOARD FOR TECHNICAL EDUCATION	603,398,641.47	798,752.00	15,596,618.57	619,794,012.04	804,094,599.00	184,300,586.96
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	2,833,069,502.53	-	415,999,523.00	3,249,069,025.53	3,755,069,429.00	506,000,403.47
FEDERAL MINISTRY OF HEALTH - HQTRS	5,117,126,526.08	-	312,167,324.03	5,429,293,850.11	7,411,093,350.00	1,981,799,499.89
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,679,089,794.67	156,300,000.00	128,294,595.71	1,963,684,390.38	2,221,880,412.00	258,196,021.62
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	88,241,638.49	-	6,779,923.81	95,021,562.30	106,738,161.00	11,716,598.70
RADIOGRAPHERS REGISTRATION BOARD	171,140,591.34	48,271,851.00	16,091,346.97	235,503,789.31	278,336,503.00	42,832,713.69
DENTAL TECHNOLOGY REGISTRATION BOARD	120,292,069.58	31,617,683.54	9,771,229.50	161,680,982.62	170,296,009.00	8,615,026.38
HEALTH RECORDS REGISTRATION BOARD	200,798,698.83	43,029,884.00	16,505,471.24	260,334,054.07	297,152,815.00	36,818,760.93
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	161,606,686.91	26,780,773.80	14,708,385.99	203,095,846.70	231,577,119.00	28,481,272.30
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	66,964,444.64	2,800,000.00	21,828,362.60	91,592,807.24	79,887,588.00	(11,705,219.24)
NURSING AND MIDWIFERY COUNCIL	245,427,478.77	20,847,721.00	21,828,362.60	288,103,562.37	299,084,323.00	10,980,760.63
PHARMACIST COUNCIL OF NIGERIA COUNCIL	495,736,654.26	123,477,471.00	35,141,162.29	654,355,287.55	758,471,294.00	104,116,006.45
MEDICAL AND DENTAL COUNCIL OF NIGERIA	216,269,992.16	-	15,560,353.46	231,830,345.62	282,400,932.00	50,570,586.38
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,749,053,686.14	-	361,681,995.89	5,110,735,682.03	6,114,793,422.00	1,004,057,739.97
MEDICAL REHABILITATION THERAPY BOARD	187,949,247.29	44,657,450.00	28,402,585.98	261,009,283.27	312,593,960.00	51,584,676.73
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	466,050,827.34	10,421,300.00	47,113,840.01	523,585,967.35	541,112,072.00	17,526,104.65
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	27,310,664.35	2,500,000.00	2,235,191.35	32,045,855.70	34,893,487.00	2,847,631.30
NURSE TUTOR TRAINING - ENUGU	12,465,682.35	-	12,465,682.35	24,931,364.70	18,616,218.00	(6,315,146.70)
NURSE TUTOR PROGRAMME AKOKA LAGOS	74,092,950.02	20,301,762.78	5,739,313.34	100,134,026.14	105,082,803.00	4,948,776.86
NURSE TUTOR TRAINNING KADUNA	52,102,986.86	3,500,000.00	6,410,250.45	62,013,237.31	62,214,638.00	201,400.69
NURSE TUTOR TRAINNING IBADAN	16,681,902.11	-	1,206,565.38	17,888,467.49	26,659,352.00	8,770,884.51
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	195,362,578.10	32,902,232.00	15,335,149.52	243,599,959.62	255,310,447.00	11,710,487.38
PHC TUTORS PROGRAMME, UCH-IBADAN	21,019,142.45	2,250,000.00	1,657,656.43	24,926,798.88	27,226,184.00	2,299,385.12
COMMUNITY HEALTH TUTOR PROGRAMME UCH	25,123,113.46	2,500,000.00	2,023,480.79	29,646,594.25	31,356,086.00	1,709,491.75



NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
UNIVERSITY COLLEGE HOSPITAL IBADAN	15,368,964,375.67	5,777,595.00	803,185,440.50	16,177,927,411.17	14,582,330,951.00	(1,595,596,460.17)
LAGOS UNIVERSITY TEACHING HOSPITAL	4,747,167,569.00	1,816,281,341.00	591,011,730.00	7,154,460,640.00	7,155,460,640.00	1,000,000.00
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	4,266,671,695.24	2,542,279,895.85	489,018,042.00	7,297,969,633.09	7,312,045,790.00	14,076,156.91
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	6,065,411,198.91	4,405,466,584.97	987,257,959.14	11,458,135,743.02	12,520,698,700.00	1,062,562,956.98
UNIVERSITY OF BENIN TEACHING HOSPITAL	4,899,870,522.12	3,052,294,761.94	361,383,853.27	8,313,549,137.33	8,812,195,218.00	498,646,080.67
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	4,819,230,535.17	2,662,570,283.78	351,981,954.01	7,833,782,772.96	8,265,743,473.00	431,960,700.04
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	5,107,135,029.42	2,553,321,937.67	415,694,670.01	8,076,151,637.10	8,542,008,146.00	465,856,508.90
JOS UNIVERSITY TEACHING HOSPITAL	3,825,718,264.58	3,018,848,776.85	275,453,603.56	7,120,020,644.99	7,884,350,277.00	764,329,632.01
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	5,382,446,496.33	2,652,118,517.42	617,827,254.76	8,652,392,268.51	8,687,051,205.00	34,658,936.49
UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,985,292,648.86	6,109,039,169.70	440,227,151.88	9,534,558,970.44	9,769,664,158.00	235,105,187.56
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,234,610,685.10	2,021,767,794.87	390,811,267.26	6,647,189,747.23	6,784,484,116.00	137,294,368.77
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	4,466,918,378.46	1,628,304,589.76	419,809,364.72	6,515,032,332.94	6,487,420,198.00	(27,612,134.94)
AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,363,929,729.98	1,920,145,150.12	534,992,726.53	6,819,067,606.63	6,951,100,056.00	132,032,449.37
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	5,079,993,991.64	2,632,947,367.00	571,781,985.00	8,284,723,343.64	8,418,266,088.00	133,542,744.36
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	3,701,017,171.00	1,532,320,871.00	416,381,982.00	5,649,720,024.00	5,649,720,024.00	-
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,781,301,321.95	753,987,501.50	225,759,795.55	3,761,048,619.00	3,763,248,628.00	2,200,009.00
FEDERAL SPECIALIST HOSPITAL, IRRUA	3,440,276,276.42	2,481,371,371.15	307,736,089.47	6,229,383,737.04	6,455,393,606.00	226,009,868.96
UNIVERSITY OF UYO TEACHING HOSPITAL	3,803,489,279.15	2,331,412,165.06	301,113,194.97	6,436,014,639.18	6,993,349,129.00	557,334,489.82
FEDERAL STAFF HOSPITAL - ABUJA	1,237,894,160.22	997,973,834.20	156,618,991.58	2,392,486,986.00	2,006,982,248.00	(385,504,738.00)
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,055,573,390.67	366,520,274.36	115,100,088.18	1,537,193,753.21	1,602,853,938.00	65,660,184.79
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	553,961,149.02	288,015,902.78	44,040,780.27	886,017,832.07	910,256,429.00	24,238,596.93
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,372,472,535.41	550,687,302.67	168,171,802.13	2,091,331,640.21	2,097,183,484.00	5,851,843.79
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	759,015,621.30	698,172,006.86	65,844,984.66	1,523,032,612.82	1,550,721,616.00	27,689,003.18
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,089,314,544.60	253,700,239.02	91,281,865.84	1,434,296,649.46	1,479,175,225.00	44,878,575.54
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,966,017,543.90	869,416,403.40	249,475,147.00	3,084,909,094.30	3,147,155,642.00	62,246,547.70
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,602,885,291.59	514,505,506.01	175,741,301.38	2,293,132,098.98	2,329,335,490.00	36,203,391.02
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	207,587,321.00	30,043,100.00	28,022,062.35	265,652,483.35	265,652,551.00	67.65
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,090,067,321.06	354,581,722.06	120,619,454.32	1,565,268,497.44	1,635,850,342.00	70,581,844.56

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,141,592,576.41	931,749,614.00	176,925,687.88	3,250,267,878.29	3,601,730,065.00	351,462,186.71
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,639,476,599.89	594,293,436.86	193,408,066.84	2,427,178,103.59	2,524,265,173.00	97,087,069.41
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,744,118,614.24	730,072,016.50	143,544,421.12	2,617,735,051.86	2,740,355,167.00	122,620,115.14
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	502,180,043.71	219,859,528.00	45,815,221.75	767,854,793.46	795,911,218.00	28,056,424.54
FEDERAL MEDICAL CENTRE, UMUAHIA	3,405,869,780.78	1,404,012,837.54	321,561,085.31	5,131,443,703.63	5,132,374,024.00	930,320.37
FEDERAL MEDICAL CENTRE, OWO	2,694,246,515.06	1,592,380,804.49	349,408,960.21	4,636,036,279.76	4,610,610,930.00	(25,425,349.76)
FEDERAL MEDICAL CENTRE ABEOKUTA	3,647,865,315.92	1,395,687,342.07	454,598,948.22	5,498,151,606.21	5,571,644,726.00	73,493,119.79
FEDERAL MEDICAL CENTRE, OWERRI	3,957,347,224.70	2,150,000,000.00	352,130,166.07	6,459,477,390.77	6,561,496,382.00	102,018,991.23
FEDERAL MEDICAL CENTRE, MAKURDI	3,258,992,928.81	1,337,520,599.20	427,547,173.80	5,024,060,701.81	5,196,518,887.00	172,458,185.19
FEDERAL MEDICAL CENTRE, KATSINA	2,053,858,296.03	1,087,229,117.40	331,752,061.02	3,472,839,474.45	3,466,626,726.00	(6,212,748.45)
FEDERAL MEDICAL CENTRE, GOMBE	2,595,121,843.19	1,229,574,457.06	277,135,195.00	4,101,831,495.25	3,978,862,642.00	(122,968,853.25)
FEDERAL MEDICAL CENTRE, NGURU YOBE	1,563,076,923.56	1,123,651,170.60	173,080,086.03	2,859,808,180.19	2,880,728,495.00	20,920,314.81
FEDERAL MEDICAL CENTRE, ASABA	2,782,959,278.44	1,586,456,891.74	332,892,001.41	4,702,308,171.59	4,720,686,947.00	18,378,775.41
FEDERAL MEDICAL CENTRE, BIDA	2,040,819,484.47	1,310,940,605.00	181,894,058.06	3,533,654,147.53	3,699,718,279.00	166,064,131.47
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,858,829,634.42	947,190,292.76	195,322,390.04	3,001,342,317.22	3,023,182,570.00	21,840,252.78
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,890,551,385.46	1,347,373,763.08	235,559,397.94	3,473,484,546.48	3,480,149,328.00	6,664,781.52
FEDERAL MEDICAL CENTRE, ABAKALIKI	8,338,418,547.89	3,804,818,064.83	747,543,163.20	12,890,779,775.92	12,990,081,493.00	99,301,717.08
FEDERAL MEDICAL CENTRES, IDO-EKITI	3,429,012,835.22	2,287,514,577.09	427,039,963.55	6,143,567,375.86	6,143,849,355.00	281,979.14
FEDERAL MEDICAL CENTRE, KOGI	1,840,469,960.51	1,360,620,614.32	228,075,531.48	3,429,166,106.31	3,437,813,856.00	8,647,749.69
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,556,296,704.25	544,714,267.20	191,291,025.78	2,292,301,997.23	2,292,302,020.00	22.77
FEDERAL MEDICAL CENTRE, KEBBI STATE	2,050,609,596.38	730,399,520.71	249,187,347.77	3,030,196,464.86	3,030,330,436.00	133,971.14
FEDERAL MEDICAL CENTRE, TARABA STATE	1,683,993,255.42	1,133,104,593.50	157,931,265.14	2,975,029,114.06	3,122,031,458.00	147,002,343.94
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,216,224,750.92	510,598,109.72	135,873,596.69	1,862,696,457.33	1,877,474,265.00	14,777,807.67
FEDERAL MEDICAL CENTRE, NASARAWA STATE	5,539,322,494.82	2,940,789,437.67	673,251,238.37	9,153,363,170.86	8,889,962,327.00	(263,400,843.86)
FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,594,087,863.19	982,571,513.16	210,041,778.88	2,786,701,155.23	6,078,550,807.00	3,291,849,651.77
FEDERAL MEDICAL CENTRE, EBUTE METTA	1,806,157,820.65	502,701,697.00	188,986,603.73	2,497,846,121.38	2,497,853,271.00	7,149.62
NATIONAL EYE CENTRE KADUNA	1,069,560,385.89	485,298,401.06	131,638,570.59	1,686,497,357.54	1,518,073,705.00	(168,423,652.54)

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES #	ALLOWANCES #	SOCIAL CONTRIBUTIONS #	TOTALS #	BUDGET #	VARIANCE #
NATIONAL EAR CARE CENTRE KADUNA	658,695,244.00	311,897,225.51	79,990,212.79	1,050,582,682.30	1,064,090,334.00	13,507,651.70
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	170,095,887.93	19,145,972.48	12,643,508.57	201,885,368.98	619,196,959.00	417,311,590.02
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	720,562,163.00	37,679,802.60	70,021,044.05	828,263,009.65	852,373,263.00	24,110,253.35
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	340,443,989.31	31,138,560.00	41,171,283.30	412,753,832.61	412,753,833.00	0.39
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	531,520,015.32	127,691,991.40	59,991,828.02	719,203,834.74	719,203,837.00	2.26
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	553,060,829.76	165,742,381.60	67,482,819.87	786,286,031.23	808,674,409.00	22,388,377.77
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	316,716,386.68	77,334,315.00	41,205,332.98	435,256,034.66	435,256,036.00	1.34
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	111,873,602.86	51,249,681.33	13,588,262.08	176,711,546.27	209,082,759.00	32,371,212.73
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	99,486,040.20	-	6,482,762.76	105,968,802.96	136,519,655.00	30,550,852.04
DENTAL THERAPISTS REGISTRATION BOARD	91,120,384.90	19,579,088.00	6,635,323.26	117,334,796.16	107,916,108.00	(9,418,688.16)
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	-	-	-	471,927,587.00	471,927,587.00
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	288,800,587.21	106,278,344.95	34,742,129.69	429,821,061.85	775,952,325.00	346,131,263.15
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	557,307,168.35	142,432,139.12	63,918,087.11	763,657,394.58	773,883,497.00	10,226,102.42
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	531,118,858.70	168,753,613.00	61,021,060.96	760,893,532.66	7,613,091,776.00	6,852,198,243.34
NATIONAL HOSPITAL	5,171,355,282.29	1,744,806,267.35	448,784,464.43	7,364,946,014.07	2,078,117,513.00	(5,286,828,501.07)
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,840,957,525.79	150,000.00	151,359,824.42	1,992,467,350.21	2,078,117,513.00	85,650,162.79
NATIONAL PARK HEADQUARTERS	165,678,391.65	-	27,300,635.62	192,979,027.27	209,304,874.00	16,325,846.73
KAINJI NATIONAL PARK	363,436,012.62	80,000,000.00	30,664,846.98	474,100,859.60	556,336,055.00	82,235,195.40
OYO NATIONAL PARK	316,278,459.13	-	23,674,576.21	339,953,035.34	471,698,288.00	131,745,252.66

NOTE 13: - Contd.
SALARIES & WAGES

MDA	SALARIES AND WAGES ₦	ALLOWANCES ₦	SOCIAL CONTRIBUTIONS ₦	TOTALS ₦	BUDGET ₦	VARIANCE ₦
CHAD BASIN NATIONAL PARK	179,419,408.84	50,000,000.00	16,927,967.03	246,347,375.87	283,215,908.00	36,868,532.13
GASHAKA GUMTI NATIONAL PARK	247,619,306.57	60,000,000.00	21,093,177.26	328,712,483.83	355,308,982.00	26,596,498.17
CROSS RIVER NATIONAL PARK	386,316,045.83	70,000,000.00	33,814,740.44	490,130,786.27	586,663,023.00	96,532,236.73
KAMUKU NATIONAL PARK	196,478,358.77	14,520,652.05	-	210,999,010.82	296,670,694.00	85,671,683.18
OKUMU NATIONAL PARK	155,977,500.81	30,000,000.00	13,786,554.43	199,764,055.24	241,537,515.00	41,773,459.76
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	490,223,974.39	-	40,868,490.59	531,092,464.98	564,230,682.00	33,138,217.02
FEDERAL COLLEGE OF FORESTRY IBADAN	930,734,123.08	-	77,664,150.33	1,008,398,273.41	1,175,772,151.00	167,373,877.59
FEDERAL COLLECGE OF FORESTRY JOS	560,684,780.77	-	46,524,375.86	607,209,156.63	645,276,677.00	38,067,520.37
FORESTRY RESEARCH INSTITUTE OF IBADAN	2,046,214,858.02	-	-	2,046,214,858.02	2,388,388,711.00	342,173,852.98
FORESTRY MECHANISATION COLLEGE AFAKA	543,979,844.62	-	44,881,290.29	588,861,134.91	617,014,134.00	28,152,999.09
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,457,793,864.11	407,363,306.00	194,724,233.55	2,059,881,403.66	2,059,881,407.00	3.34
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,553,735,690.61	500,000,000.00	255,682,730.63	3,309,418,421.24	3,381,084,211.00	71,665,789.76
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	192,979,752.57	53,600,000.00	23,067,307.45	269,647,060.02	282,632,610.00	12,985,549.98
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	231,205,213.49	-	17,436,309.58	248,641,523.07	264,748,859.00	16,107,335.93
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	361,968,870.48	20,000,000.00	32,008,621.35	413,977,491.83	409,035,137.00	(4,942,354.83)
NATIONAL POPULATION COMMISSION	5,025,510,095.56	-	539,927,658.26	5,565,437,753.82	5,598,775,979.00	33,338,225.18
GRAND-TOTAL	**1,856,325,994,943.34**	**586,943,883,473.79**	**219,261,547,377.73**	**2,662,531,425,794.86**	**2,644,166,871,536.82**	**(18,364,554,258.04)**
GRAND-TOTAL (APPROX. TO ₦BILLION)	**1,856.33**	**586.94**	**219.26**	**2,662.53**	**2,644.17**	**(18.36)**

SALARIES & WAGES ARE AS PROVIDED BY THE APPROPRIATION ACT. MDAs WITHOUT FIGURES ARE THOSE WHO THEIR SUPPERVISING MINISTRIES ARE RESPONSIBLE FOR THEIR PAYMENTS. SUCH AS STATE HOUSE, HEAD OF SERVICE, ACCOUNTANT GENERAL AND MINISTRY OF HEALTH.

NOTE 14:
EMPLOYEE BENEFITS

MDA	EMPLOYEES BENEFITS	BUDGET	VARIANCE
	₦	₦	₦
ADMINISTRATIVE SECTOR			
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	3,961,026.35	-	-3,961,026.35
FEDERAL DEFENCE MINISTRY- MAIN MOD	80,000,000.00	-	-80,000,000.00
DEFENCE AGENCY INTELLIGENCE	191,131,326.00	-	-191,131,326.00
MILITARY PENSION BOARD	155,859,612,649.62	-	-155,859,612,649.62
FOREIGN MISSION: BANGKOK	23,337,897.25	-	-23,337,897.25
FOREIGN MISSION: BANGUI	454,545.45	-	-454,545.45
FOREIGN MISSION: BATA	23,085,560.80	-	-23,085,560.80
FOREIGN MISSION: BUDAPEST	6,969,696.97	-	-6,969,696.97
FOREIGN MISSION: MADRID	18,214,285.71	-	-18,214,285.71
FOREIGN MISSION: NEW YORK (CG)	422,397,539.39	-	-422,397,539.39
FOREIGN MISSION: NIAMEY	1,196,690.61	-	-1,196,690.61
FOREIGN MISSION: TOKYO	42,853,994.78	-	-42,853,994.78
FOREIGN MISSION: TRIPOLI	1,904,236.36	-	-1,904,236.36
FOREIGN MISSION: VIENNA	3,448,275.86	-	-3,448,275.86
NIGERIAN TELEVISION AUTHORITY	16,701,204.38	-	-16,701,204.38
FEDERAL MINISTRY OF INTERIOR - HQTRS	10,500,000.00	-	-10,500,000.00
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	7,530,424,359.06	-	-7,530,424,359.06
DIRECTORATE OF STATE SECURITY SERVICE	11,444,453,805.67	-	-11,444,453,805.67
NATIONAL INTELLIGENT AGENCY	2,781,858,923.25	-	-2,781,858,923.25
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	980,675,110.10	-	-980,675,110.10
NATIONAL IDENTITY MANAGEMENT COMMISSION	1,846,000.00	-	-1,846,000.00
ECONOMIC SECTOR			
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,378,080.00	-	-1,378,080.00
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	2,432,047,579.00	6,000,000,000.00	3,567,952,421.00
FEDERAL INLAND REVENUE SERVICES	1,025,744,391.01	-	-1,025,744,391.01
CONSOLIDATED REVENUE FUND	377,207,291.37	-	-377,207,291.37
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	103,359,145,392.17	-	-103,359,145,392.17
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	9,284,585.11	-	-9,284,585.11
NIGERIAN RAILWAY CORPORATION	20,000.00	-	-20,000.00
DEPARTMENT OF PETROLEUM RESOURCES	25,327,475,057.28	-	-25,327,475,057.28
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	176,859,188.06	-	-176,859,188.06
LAW & JUSTICE SECTOR			
NATIONAL JUDICIAL COUNCIL- ABUJA	3,985,765,649.28	4,236,584,525.37	250,818,876.09
HIGH COURT OF JUSTICE-FCT ABUJA	3,600,000.00	-	-3,600,000.00
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	900,000.00	-	-900,000.00
REGIONAL SECTOR			
NIGERIA INSTITUTE FOR SPORTS (NIS)	2,628,747.98	-	-2,628,747.98
TERTIARY EDUCATION TRUST FUND	123,985,512.69	112,978,301.00	-11,007,211.69
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	36,411,905.86	-	-36,411,905.86
FEDERAL POLYTECHNIC MUBI	3,562,000.00	-	-3,562,000.00
FEDERAL POLYTECHNIC NASARAWA	3,134,233.85	-	-3,134,233.85
FEDERAL POLYTECHNIC OKO	1,550,000.00	-	-1,550,000.00
FEDERAL POLYTECHNIC GWANDU	4,600,000.00	-	-4,600,000.00
YABA COLLEGE OF TECHNOLOGY	17,783,763.26	-	-17,783,763.26
FEDERAL COLLEGE OF EDUCATION BICHI	574,500.00	-	-574,500.00
FEDERAL COLLEGE OF EDUCATION GUSAU	500,000.00	-	-500,000.00
UNIVERSITY OF NIGERIA, NNSUKA	2,647,683.82		-2,647,683.82
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	996,550.03	-	-996,550.03
FEDERAL UNIVERSITY DUTSE	167,501.38	-	-167,501.38
FEDERAL UNIVERSITY KASHERE	600,000.00	-	-600,000.00
FEDERAL UNIVERSITY WUKARI	30,099,611.08	-	-30,099,611.08
FGGC EFON ALAYE	120,000.00	-	-120,000.00
FGGC SHAGAMU	220,000.00	-	-220,000.00
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	700,000.00	-	-700,000.00
UNIVERSITY COLLEGE HOSPITAL IBADAN	7,089,189.64	-	-7,089,189.64
AMINU KANO UNIVERSITY TEACHING HOSPITAL	5,282,102.24	-	-5,282,102.24
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	2,965,250.00	-	-2,965,250.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	904,500.00	-	-904,500.00
FEDERAL MEDICAL CENTRE, BAYELSA STATE	300,000.00	-	-300,000.00
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	4,000,000.00	-	-4,000,000.00
GRAND-TOTAL	316,395,277,392.72	10,349,562,826.37	306,045,714,566.35
GRAND-TOTAL (APPROX. TO ₦BILLION)	316.40	10.35	306.05

NOTE 15:
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VAVIRANCE
	N	N	N	N	N	N	N	N	N	N	N	N	N
ADMINISTRATIVE													
STATE HOUSE - HQTRS	181,681,383.89	476,868,394.26	375,798,000.44	413,371,441.12	56,930,970.00	66,669,000.00	41,445,237.44	131,599,331.77	7,376,124,663.06	-	9,120,488,421.98	9,525,739,003.00	405,250,581.02
STATE HOUSE OPERATIONS - PRESIDENT	1,001,217,904.56	-	98,306,000.00	-	-	-	-	-	235,794,306.00	-	1,335,318,209.56	1,335,460,938.00	142,728.44
STATE HOUSE OPERATIONS - VICE PRESIDENT	301,028,638.69	-	62,359,583.78	-	-	-	-	2,340,800.00	82,778,800.00	-	448,507,822.47	448,618,094.00	110,271.53
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	500,000.00	1,800,000.00	-	-	-	-	18,061,010.00	-	20,361,010.00	20,391,700.00	30,690.00
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	111,944.00	14,353,246.00	26,663,100.00	4,350,000.00	-	-	61,709,283.00	4,150,930.00	-	111,338,503.00	111,359,316.00	20,813.00
STATE HOUSE MEDICAL CENTRE	10,807,985.77	-	222,601,014.72	91,132,915.54	6,095,000.00	-	-	-	-	-	330,636,916.03	331,730,212.00	1,093,295.97
STATE HOUSE LAGOS LIAISON OFFICE	2,299,445.00	42,631,266.68	5,425,882.67	35,578,950.02	-	2,704,519.00	-	3,882,328.67	2,507,919.00	-	95,030,311.04	95,280,402.00	250,090.96
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	-	-	-	-	-	-	-	-	64,843,417,712.18	-	64,843,417,712.18	-	(64,843,417,712.18)
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	18,634,190.00	12,208,211.00	15,418,598.64	8,749,100.00	-	4,389,986.00	10,048,100.00	7,359,750.00	26,911,610.00	-	103,719,545.64	111,703,951.00	7,984,405.36
NIPSS, KURU	12,107,348.10	11,992,902.65	6,675,211.28	26,279,408.02	27,871,384.99	3,167,780.64	6,473,920.00	2,294,000.00	5,765,594.50	-	102,627,550.18	658,831,725.00	556,204,174.82
BUREAU OF PUBLIC ENTERPRISES (BPE)	12,107,348.10	11,992,902.65	6,675,211.28	26,279,408.02	27,871,384.99	3,167,780.64	6,473,920.00	2,294,000.00	5,765,594.50	-	102,627,550.18	237,483,135.00	134,855,584.82
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	436,546,257.78	30,609,178.24	6,579,183,271.48	32,019,657.29	150,261,153.50	66,013,247.59	19,000,000.00	24,672,117.76	26,892,507.20	-	7,365,197,390.84	152,230,385.00	(7,212,967,005.84)
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	799,523,527.33	155,347,026.85	120,363,518.58	444,523,803.00	205,824,641.29	122,652,010.07	152,350,122.25	198,658,936.65	227,234,269.99	-	2,426,477,856.01	3,600,713,300.00	1,174,235,443.99
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	99,967,970.57	22,170,476.92	43,877,627.24	62,811,675.52	194,282,742.48	23,499,964.74	57,496,066.30	20,749,495.00	75,430,864.85	-	600,286,883.62	600,000,000.00	(286,883.62)
BUREAU OF PUBLIC PROCUREMENT (BPP)	12,107,348.10	11,992,902.65	6,675,211.28	26,279,408.02	27,871,384.99	3,167,780.64	6,473,920.00	2,294,000.00	5,765,594.50	-	102,627,550.18	750,059,898.00	647,432,347.82
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	15,179,500.06	5,929,089.43	9,940,131.46	12,589,498.70	19,233,271.60	12,659,074.85	10,128,312.75	2,861,000.00	69,847,787.25	-	158,367,666.10	277,314,427.00	118,946,760.90
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	15,900,554.78	4,077,804.14	2,455,635.00	9,238,748.76	3,950,251.00	25,415,401.62	1,337,000.00	3,347,638.39	3,280,087.59	-	69,003,121.28	164,975,915.00	95,972,793.72
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	8,196,429.00	749,450.00	3,051,900.00	5,761,783.51	5,776,600.00	2,215,360.00	-	3,199,900.00	3,280,087.59	-	32,231,510.10	46,864,447.00	14,632,936.90
NASS MANAGEMENT	636,336,376.00	233,300,638.00	1,666,262,352.40	295,027,472.00	437,208,322.00	255,005,200.00	228,853,974.00	127,958,700.00	441,965,330.00	-	4,321,918,364.40	4,665,531,130.00	343,612,765.60
SENATE	4,081,558,580.00	480,464,336.00	1,316,495,879.00	1,080,223,906.00	1,258,411,813.00	751,423,345.00	2,944,321,665.00	666,137,021.00	14,593,205,251.75	-	27,172,241,796.75	26,979,568,068.00	(192,673,728.75)
HOUSE OF REPRESENTATIVES	8,739,165,866.28	899,748,279.00	3,246,266,162.31	2,937,918,687.15	5,174,458,205.04	1,938,251,450.00	5,004,775,839.66	5,160,619,424.33	8,449,733,398.53	-	41,550,937,312.30	43,415,756,179.00	1,864,818,866.70
NATIONAL ASSEMBLY COMMISSION	-	-	-	-	-	-	-	-	-	-	-	1,240,256,165.00	1,240,256,165.00
LEGISLATIVE AIDES	254,000,000.00	-	66,000,000.00	-	109,000,000.00	-	-	-	155,964,584.39	-	584,964,584.39	584,968,714.00	4,129.61
SENATE COMMITTEE ON PUBLIC ACCOUNTS	25,339,572.00	-	32,025,019.00	7,943,016.00	-	-	15,012,404.00	-	38,561,591.86	-	118,881,602.86	118,970,215.00	88,612.14
HOUSE COMMITTEE ON PUBLIC ACCOUNTS	31,444,175.00	-	37,708,610.00	8,985,393.00	-	-	11,889,482.00	-	52,537,324.90	-	142,564,984.90	142,764,258.00	199,273.10
GENERAL SERVICE	1,450,000,000.00	680,000,000.00	230,360,800.00	800,000,000.00	341,000,000.00	585,000,000.00	618,000,000.00	720,000,000.00	1,593,362,209.13	490,000,000.00	7,507,723,009.13	8,967,743,268.00	1,460,020,258.87
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	57,011,219.00	39,886,054.69	80,929,076.92	26,422,396.31	603,432,568.57	147,143,516.66	7,650,000.00	22,690,435.00	251,169,451.29	203,069,542.75	1,439,404,261.19	1,377,759,855.00	(61,644,406.19)
FEDERAL DEFENCE MINISTRY- MAIN MOD	86,788,057.63	40,017,620.41	83,443,851.31	27,454,553.49	30,963,088.08	1,243,019,054.25	2,959,660.00	43,301,272.46	61,244,536,135.42	-	62,802,483,293.05	63,182,376,516.99	379,893,223.94
DEFENCE HEADQUARTERS	110,657,725.20	146,196,841.87	51,447,616.71	90,720,199.76	13,032,004.84	95,949,241.41	5,781,597.52	48,871,196.49	18,682,457.02	-	581,338,880.82	1,045,138,942.00	463,800,061.18
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	22,098,535.00	1,721,937.09	16,527,800.00	4,036,200.00	-	10,220,277.55	485,100.00	4,132,500.00	32,223,430.00	-	91,445,779.64	150,000,002.00	58,554,222.36
NIGERIAN ARMY	398,252,344.62	182,441,611.76	264,585,570.59	2,883,360,857.66	3,236,277,837.94	3,825,103,276.88	21,370,026.58	1,573,586,875.25	1,843,299,571.66	-	14,228,277,972.94	15,634,293,455.00	1,406,015,482.06
NIGERIA ARMY UNIVERSITY, BIU	1,614,000.00	1,584,300.00	5,299,050.00	4,323,625.00	-	3,233,450.00	-	4,234,743.35	4,687,300.00	-	24,976,468.35	149,999,977.00	125,023,508.65
NIGERIAN NAVY	427,160,450.82	268,759,478.18	14,280,000.00	1,330,799,284.34	455,639,717.01	4,208,760,159.00	-	996,325,615.05	38,176,567.21	-	7,739,901,271.61	7,740,714,955.00	813,683.39
NIGERIAN AIRFORCE	335,361,612.09	1,931,229,286.44	508,811,152.46	1,236,195,970.22	659,797,039.60	1,356,546,409.52	127,021,258.96	1,853,852,331.33	81,817,875.58	1,158,043.66	8,091,790,979.86	8,850,534,571.00	758,743,591.14
NIGERIANACADEMY DEFENCE(NDA)	-	-	-	-	-	-	-	-	-	-	-	2,855,943,827.00	2,855,943,827.00
NIGERIANCOLLEGE DEFENCE	2,907,299,762.64	181,938,680.10	248,900,296.30	1,073,377,413.20	590,420,110.49	78,794,098.00	-	52,073,213.99	194,542,815.99	-	5,327,346,390.71	4,208,130,589.00	(1,119,215,801.71)
COMMANDCOLLEGE, JAIAND STAFF	-	-	-	-	-	-	-	-	-	-	-	2,879,900,335.00	2,879,900,335.00
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	13,333,485.92	11,795,000.00	11,670,500.00	114,781,952.00	-	5,580,000.00	12,600,000.00	8,215,000.00	6,385,960.00	-	184,361,897.92	555,858,387.00	371,496,489.08
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	4,526,540.00	4,565,000.00	1,590,000.00	2,328,000.00	10,453,168.25	2,000,000.00	2,400,000.00	7,617,968.25	11,451,071.55	-	46,931,748.05	141,972,939.00	95,041,190.95
DEFENCE SCHOOL INTELLIGENCE	-	-	-	-	-	-	-	-	-	-	-	218,360,967.00	218,360,967.00
DEFENCE AGENCY INTELLIGENCE	15,556,566.00	-	-	-	-	-	-	-	-	-	15,556,566.00	5,308,036,762.00	5,292,480,196.00
DEFENCE MISSIONS	-	-	-	-	-	-	-	-	-	-	-	4,660,403,573.00	4,660,403,573.00
MILITARY PENSION BOARD	14,545,190.68	-	949,800.00	7,456,075.00	-	-	-	-	-	-	22,951,065.68	96,459,482.00	73,508,416.32
DEFENCE SPACE ADMINISTRATION	12,708,340.82	5,558,881.19	2,234,400.00	5,364,026.74	452,293,777.73	149,102,388.96	568,021.83	2,724,688.00	2,102,064.66	-	632,656,589.93	680,360,000.00	47,703,410.07
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	1,079,612,896.10	75,928,608.69	730,458,101.07	80,093,371.54	254,900,274.86	94,618,455.31	670,000.00	34,295,774.93	607,146,773.44	-	2,957,724,255.94	3,468,867,740.00	511,143,484.06
TECHNICAL AIDS CORPS	152,194,039.73	17,202,470.00	3,250,340.00	34,058,960.00	-	12,664,638.50	-	4,734,200.00	6,603,798.95	-	230,708,447.18	316,288,103.00	85,579,655.82
FOREIGN SERVICE ACADEMY (FSA)	4,938,060.00	2,455,442.51	2,128,230.00	2,283,030.00	10,434,990.00	4,515,500.00	-	7,832,174.44	1,070,265.00	-	35,657,691.95	52,940,500.00	17,282,808.05
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	17,148,620.00	2,508,513.67	10,425,982.98	9,069,378.49	18,559,250.00	6,115,640.01	2,250,000.00	5,358,610.00	32,182,888.80	-	103,613,883.95	156,252,174.00	52,638,290.05
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	25,952,693.75	10,607,730.69	18,853,793.02	14,857,952.46	16,887,746.40	8,211,666.66	-	7,660,500.00	-	-	103,032,082.98	155,991,854.00	52,959,771.02
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	14,039,480.00	8,236,561.88	4,802,690.00	10,729,164.65	139,500.00	23,542,237.53	2,495,000.02	3,524,400.00	40,213,610.19	-	107,722,644.27	155,106,458.00	47,383,813.73
FOREIGN MISSION: ABIDJAN	84,680,391.89	30,299,022.30	9,353,340.97	32,673,521.69	-	8,333,312.33	-	752,761.54	74,100,236.08	-	240,192,586.80	152,089,310.00	(88,103,276.80)
FOREIGN MISSION: ACCRA	64,935,900.63	15,915,813.34	5,574,867.60	31,811,153.79	-	24,785,065.38	101,489.94	15,115,829.68	53,902,402.95	-	212,142,523.31	159,330,539.00	(52,811,984.31)
FOREIGN MISSION: ADDIS ABABA	110,812,759.62	37,938,068.20	24,054,367.87	288,435,995.06	309,686.42	1,886,474.64	-	4,763,641.86	35,945,989.64	-	504,146,983.31	163,648,776.00	(340,498,207.31)
FOREIGN MISSION: ALGIERS	67,276,792.15	21,163,966.12	4,233,242.91	3,799,495.71	-	117,052,998.09	-	1,249,260.72	71,720,071.27	-	286,495,826.97	178,372,077.00	(108,123,749.97)
FOREIGN MISSION: ANKARA	98,478,195.04	27,864,709.46	7,922,492.65	111,779,990.40	338,181.82	32,702,825.46	14,018,915.94	11,050,073.12	143,415,301.09	-	447,570,684.97	293,937,694.00	(153,632,990.97)
FOREIGN MISSION: ATHENS	218,216,276.82	18,769,368.98	1,467,920.70	12,804,810.34	548,989.66	54,827,586.22	879,310.35	6,916,986.21	35,705,919.69	-	350,137,168.97	157,467,269.00	(192,669,899.97)
FOREIGN MISSION: ATLANTA	30,218,572.73	46,022,406.07	4,767,927.27	61,233,915.16	-	36,740,485.65	-	8,971,663.56	60,068,236.36	-	248,023,206.80	154,379,793.00	(93,643,413.80)
FOREIGN MISSION: BAMAKO	30,746,345.69	48,800,962.12	3,011,947.60	6,762,902.20	-	26,756,044.04	-	11,003,367.15	28,486,798.07	-	155,568,366.87	153,362,453.00	(2,205,913.87)
FOREIGN MISSION: BANGKOK	92,151,274.84	36,295,447.29	4,439,503.92	25,511,062.10	-	76,454,822.18	955,112.15	6,726,187.75	53,117,527.30	-	295,650,937.53	144,760,743.00	(150,890,194.53)
FOREIGN MISSION: BANGUI	35,317,333.33	28,542,636.36	4,855,000.00	60,737,887.89	-	-	-	7,344,350.46	10,772,270.15	-	147,569,478.19	142,662,753.00	(4,906,725.19)
FOREIGN MISSION: BANJUL	22,901,191.09	9,449,145.71	6,411,761.96	25,343,017.56	-	11,703,630.69	-	2,472,304.32	73,866,857.56	-	152,147,908.85	140,766,879.00	(11,381,029.85)
FOREIGN MISSION: BATA	61,236,104.10	39,571,866.54	4,256,934.06	20,270,784.33	-	18,621,627.93	-	1,587,078.93	39,641,446.28	-	185,185,842.17	164,987,347.00	(20,198,495.17)
FOREIGN MISSION: BEIJING	91,293,188.11	18,885,275.66	14,324,584.98	20,382,306.08	-	172,013,602.48	-	5,796,879.23	66,943,287.46	-	389,639,124.00	161,605,993.00	(228,033,131.00)
FOREIGN MISSION: BEIRUT	37,863,438.77	9,565,539.36	9,609,792.17	19,713,745.72	363,636.40	18,372,384.40	-	4,753,951.22	50,253,959.94	-	150,496,447.98	152,142,993.00	1,646,545.02
FOREIGN MISSION: BERLIN	128,085,514.42	58,992,800.02	24,912,468.97	188,670,724.14	1,285,172.41	68,724,768.97	3,228,182.76	21,468,810.35	122,232,144.74	-	617,600,586.78	348,340,352.00	(269,260,234.78)
FOREIGN MISSION: BERNE	93,134,118.26	58,727,775.06	5,678,999.14	57,897,591.12	-	29,150,171.17	1,379,677.42	5,380,972.12	97,072,178.99	-	348,421,483.27	159,095,757.00	(189,325,726.27)
FOREIGN MISSION: BISSAU	41,083,827.87	25,323,201.29	1,577,860.24	32,234,294.23	-	31,630,547.23	-	10,309,598.52	49,733,418.05	-	191,892,747.43	161,202,160.00	(30,690,587.43)
FOREIGN MISSION: BRASILIA	24,849,356.19	19,200,604.78	4,111,735.01	36,542,199.02	-	48,464,456.21	-	11,181,465.01	47,130,231.67	-	191,480,047.88	186,160,459.00	(5,319,588.88)
FOREIGN MISSION: BRAZAVILLE	70,981,033.99	29,007,687.07	15,996,554.36	62,595,769.98	-	20,457,243.22	-	2,214,416.72	27,828,589.28	-	229,081,094.62	139,973,322.00	(89,107,772.62)
FOREIGN MISSION: BRUSSELS	96,057,049.11	38,187,095.51	17,109,048.28	50,257,926.18	-	56,417,763.05	1,208,420.69	7,136,725.45	110,384,583.95	-	376,758,612.22	165,911,897.00	(210,846,715.22)
FOREIGN MISSION: BUCHAREST	49,073,113.98	16,309,910.49	9,361,847.45	17,824,573.89	-	85,224,954.72	194,852.94	11,088,322.00	42,726,841.13	-	231,804,416.60	158,824,554.00	(72,979,862.60)
FOREIGN MISSION: BUDAPEST	34,296,830.30	17,564,469.69	5,637,442.43	21,191,381.80	-	192,836,130.30	-	11,094,445.45	57,248,827.28	-	339,869,527.25	147,737,485.00	(192,132,042.25)

NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VARIANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION: BUEA	74,797,019.91	30,227,475.62	5,008,829.90	44,946,829.77	-	29,887,440.30	-	11,377,567.99	53,085,201.02	-	249,330,364.51	161,223,340.00	(88,107,024.51)
FOREIGN MISSION: BUENOS AIRES	110,972,173.35	61,743,254.76	12,499,421.09	268,187,970.55	-	58,678,062.52	9,393,939.40	5,066,440.53	122,199,951.10	-	648,741,213.30	182,941,703.00	(465,799,510.30)
FOREIGN MISSION: BUJUMBURA	79,167,679.40	40,028,319.64	3,092,032.18	31,032,609.16	104,098.52	68,528,523.42	2,981,925.30	7,090,134.94	9,172,831.48	-	241,198,154.04	139,061,356.00	(102,136,798.04)
FOREIGN MISSION: CAIRO	52,240,356.08	24,607,151.11	3,838,126.69	20,977,687.73	-	27,420,779.07	-	3,501,013.52	66,497,265.74	-	199,082,379.94	158,189,404.00	(40,892,975.94)
FOREIGN MISSION: CANBERRA	125,216,025.51	25,849,583.28	9,230,467.01	66,112,963.69	276,595.74	57,393,473.79	2,775,645.32	4,543,880.67	23,866,023.20	-	315,264,658.22	166,071,692.00	(149,192,966.22)
FOREIGN MISSION: CARACAS	5,777,311.69	9,652,641.78	16,457,003.22	44,618,039.60	-	3,568,995.22	-	1,417,063.21	26,220,955.80	-	107,712,010.52	141,767,304.00	34,055,293.48
FOREIGN MISSION: CONAKRY	9,625,607.17	31,038,341.44	9,639,898.47	114,287,574.71	609,343.22	70,537,416.35	2,787,787.91	3,698,213.80	41,833,014.37	-	284,057,197.44	159,175,077.00	(124,882,120.44)
FOREIGN MISSION: COTONOU	90,096,077.25	24,663,825.93	6,277,802.80	11,176,950.73	81,752.60	40,568,276.70	-	9,432,932.47	36,457,689.43	-	218,755,307.91	145,761,606.00	(72,993,701.91)
FOREIGN MISSION: DAKAR	113,363,071.54	45,393,600.59	6,151,416.11	6,429,014.78	-	16,911,723.94	-	4,663,476.40	41,089,208.01	-	234,001,511.37	185,930,151.00	(48,071,360.37)
FOREIGN MISSION: DAMASCUS	47,685,939.39	21,056,350.43	1,991,587.88	28,151,469.70	-	98,409,090.91	90,909.09	1,387,084.85	45,757,757.58	-	244,530,189.83	130,107,837.00	(114,422,352.83)
FOREIGN MISSION: DAR-ES-SALAAM	73,721,882.16	29,931,574.67	7,692,742.99	20,253,988.80	-	12,471,571.45	330,009.80	8,457,664.83	39,664,225.63	-	192,523,660.34	143,100,392.00	(49,423,268.34)
FOREIGN MISSION: DOUALA	36,812,184.84	16,123,939.73	3,061,030.06	18,376,139.43	115,643.40	37,633,240.88	759,566.86	7,140,069.03	36,091,956.67	-	156,113,770.90	139,647,623.00	(16,466,147.90)
FOREIGN MISSION: DUBAI TRADE MISSIONS	70,125,996.58	11,762,056.80	4,627,154.53	10,555,399.60	-	52,836,055.01	501,394.64	1,843,778.58	54,100,780.12	-	206,352,615.86	166,524,775.00	(39,827,840.86)
FOREIGN MISSION: DUBLIN	14,701,644.31	16,588,065.52	2,076,551.72	15,141,451.72	146,551.72	44,390,165.52	323,103.45	11,029,600.00	20,583,982.76	-	124,981,116.72	159,495,344.00	34,514,227.28
FOREIGN MISSION: FREETOWN	59,460,260.77	11,644,645.54	822,345.34	60,361,685.60	-	5,246,992.58	-	-	100,298,161.86	-	237,834,091.69	140,600,999.00	(97,233,092.69)
FOREIGN MISSION: GABORONE	56,234,304.25	34,989,613.05	4,527,936.29	89,399,741.61	-	15,326,320.34	-	12,262,776.62	43,227,013.80	-	255,967,705.96	140,169,026.00	(115,798,679.96)
FOREIGN MISSION: GENEVA	21,173,363.63	34,710,850.82	11,445,268.93	33,149,689.78	8,807,364.58	157,398,849.64	-	4,744,484.85	127,002,786.75	-	398,432,658.98	263,798,511.00	(134,634,147.98)
FOREIGN MISSION: HANOI	18,414,296.93	16,670,473.66	55,843,280.63	25,756,058.38	-	74,425,613.10	-	2,147,199.10	25,975,275.42	-	219,232,197.22	163,116,986.00	(56,115,211.22)
FOREIGN MISSION: HARARE	70,659,303.03	65,027,145.46	7,443,945.45	39,699,103.03	-	27,860,745.45	-	38,063,290.91	46,633,906.06	-	295,387,439.39	159,584,982.00	(135,802,457.39)
FOREIGN MISSION: HAVANA	25,406,980.19	35,589,618.05	6,396,969.70	88,689,269.70	-	45,995,303.03	1,526,863.64	10,333,272.73	13,462,042.43	-	227,400,319.45	139,144,735.00	(88,255,584.45)
FOREIGN MISSION: HONGKONG	62,587,305.69	20,501,246.40	-	12,663,332.30	-	115,338,781.53	-	8,302,655.34	34,620,347.20	-	254,013,668.45	215,319,997.00	(38,693,671.45)
FOREIGN MISSION: ISLAMABAD	26,391,137.35	10,890,388.62	8,180,073.75	33,223,184.58	-	27,879,959.57	-	2,585,666.12	19,478,217.83	-	128,628,627.82	137,047,745.00	8,419,117.18
FOREIGN MISSION: JAKARTA	83,631,378.35	27,629,966.64	12,337,328.14	12,960,819.59	-	60,441,525.22	56,890.01	4,110,454.36	77,551,943.39	-	278,710,305.70	139,949,330.00	(138,760,975.70)
FOREIGN MISSION: JEDDAH	178,402,555.07	19,986,432.82	17,571,816.43	27,016,081.08	-	36,734,171.15	2,473,258.20	5,483,685.15	58,817,928.53	-	346,485,928.42	159,905,638.00	(186,580,290.42)
FOREIGN MISSION: JOHANNESBURG	105,374,527.34	32,115,903.85	4,765,955.55	44,321,012.78	-	24,741,245.08	-	11,864,323.42	28,946,789.48	-	252,129,757.50	154,648,651.00	(97,481,106.50)
FOREIGN MISSION: KAMPALA	46,648,606.43	29,787,178.23	9,836,659.20	27,618,705.93	-	5,682,745.47	-	6,588,964.64	61,584,151.17	-	187,747,011.07	141,296,613.00	(46,451,398.07)
FOREIGN MISSION: KHARTOUM	53,732,251.57	16,042,905.51	3,720,644.81	30,196,821.75	-	13,750,237.85	1,436,206.22	1,640,991.39	39,743,161.05	-	160,263,220.13	154,302,701.00	(5,960,519.13)
FOREIGN MISSION: KIEV	7,280,727.27	5,915,090.59	606,060.61	25,987,982.92	-	45,694,272.73	-	5,442,304.66	47,247,709.09	-	138,174,147.87	205,077,276.00	66,903,128.13
FOREIGN MISSION: KIGALI RWANDA	55,075,114.25	28,879,874.20	2,408,153.58	17,812,168.81	-	70,809,249.75	-	9,148,537.88	49,589,684.48	-	233,722,782.95	166,311,243.00	(67,411,539.95)
FOREIGN MISSION: KINGSTON	64,745,438.95	22,499,111.97	4,621,355.40	22,477,387.47	-	132,671,502.77	781,104.79	4,065,446.35	35,384,510.10	-	287,245,857.80	142,137,228.00	(145,108,629.80)
FOREIGN MISSION: KINSHASA	117,241,429.75	29,883,720.86	-	25,237,624.00	-	15,646,013.33	-	2,606,264.52	13,482,393.81	-	204,097,446.27	129,097,662.00	(74,999,784.27)
FOREIGN MISSION: KUALA LUMPUR	47,697,924.72	27,507,734.09	26,548,777.85	4,533,312.10	-	71,205,688.17	-	13,318,000.51	28,869,312.47	-	219,680,749.91	156,492,695.00	(63,188,054.91)
FOREIGN MISSION: KUWAIT	20,588,621.21	3,900,000.00	3,404,545.45	4,519,000.00	-	105,707,000.00	-	500,000.00	57,553,272.73	-	196,172,439.39	130,762,891.00	(65,409,548.39)
FOREIGN MISSION: LIBREVILLE	82,492,568.12	21,161,080.83	6,847,575.68	23,436,672.49	-	49,379,210.83	2,741,093.37	4,931,202.03	39,671,456.88	-	230,660,860.23	138,760,843.00	(91,900,017.23)
FOREIGN MISSION: LISBON	49,182,019.90	13,710,018.10	1,045,393.10	36,703.45	-	1,344,827.59	-	-	38,235,914.90	-	103,554,877.04	162,331,503.00	58,776,625.96
FOREIGN MISSION: LOME	26,269,582.89	26,274,578.06	6,978,448.39	6,690,867.47	1,215,778.79	40,023,978.82	109,718.18	605,981.10	66,711,102.12	-	174,880,035.84	140,807,445.00	(34,072,590.84)
FOREIGN MISSION: LONDON	109,353,235.96	61,129,015.09	16,860,269.09	370,939,807.65	4,167,600.00	45,518,535.82	8,370,454.54	48,389,125.47	112,981,419.11	-	777,709,462.73	493,684,941.00	(284,024,521.73)
FOREIGN MISSION: LUANDA	18,983,105.83	20,365,573.71	4,419,987.54	16,613,556.45	-	15,868,909.13	-	5,219,534.53	20,048,603.45	-	101,519,270.63	138,676,026.00	37,156,755.37
FOREIGN MISSION: LUSAKA	65,587,389.38	9,519,682.28	2,847,805.88	21,069,741.96	-	8,782,967.02	2,831,396.57	6,719,941.06	61,828,493.99	-	179,187,418.14	139,996,377.00	(39,191,041.14)
FOREIGN MISSION: MADRID	102,196,717.86	19,375,232.14	14,285,714.29	1,785,714.29	-	25,923,571.43	-	-	87,752,335.72	-	251,319,285.73	143,920,084.00	(107,399,201.73)
FOREIGN MISSION: MALABO	20,937,710.15	17,805,467.29	2,478,790.67	4,911,440.03	-	4,235,482.22	-	728,930.39	34,545,398.22	-	85,643,218.97	155,759,970.00	70,116,751.03
FOREIGN MISSION: MANILLA	82,492,568.12	21,161,080.84	6,847,575.68	23,436,672.48	-	49,379,210.83	2,741,093.37	4,931,202.03	39,671,456.89	-	230,660,860.23	139,091,319.00	(91,569,541.23)
FOREIGN MISSION: MAPUTO	36,856,868.30	15,025,763.48	11,634,546.38	43,878,408.46	56,084.13	12,928,565.86	-	12,000,782.61	73,030,180.43	-	205,411,199.65	139,270,164.00	(66,141,035.65)
FOREIGN MISSION: MEXICO CITY	42,822,113.77	15,236,150.87	6,442,964.27	21,604,298.19	-	91,764,530.02	-	3,651,670.71	88,588,939.01	-	270,110,656.83	158,215,062.00	(111,895,594.83)
FOREIGN MISSION: MINROVIA	60,273,662.50	163,952,884.17	13,007,250.00	83,313,692.50	-	11,930,000.00	-	4,877,300.00	87,304,017.50	-	424,658,806.67	145,796,339.00	(278,862,467.67)
FOREIGN MISSION: MOSCOW	43,026,075.49	25,401,247.19	4,608,114.44	31,951,092.27	-	118,313,067.62	85,259.15	5,572,506.04	58,413,853.90	-	287,371,216.11	161,185,137.00	(126,186,079.11)
FOREIGN MISSION: NAIROBI	129,368,228.06	37,262,716.24	15,961,269.21	56,239,518.35	-	23,868,682.13	-	4,026,774.58	96,930,643.84	-	362,657,832.40	150,672,346.00	(211,985,486.40)
FOREIGN MISSION: N'DJAMENA	88,781,825.80	12,119,404.33	11,485,218.86	26,979,769.26	-	35,493,371.56	-	4,648,334.76	61,136,069.56	-	240,443,994.13	141,000,065.00	(99,443,929.13)
FOREIGN MISSION: NEPAD MISSION - PRETORIA	-	-	-	-	-	-	-	-	-	-	-	150,292,820.00	150,292,820.00
FOREIGN MISSION: NEW DELHI	32,363,023.78	67,807,093.95	3,378,983.37	22,141,952.49	-	26,298,285.82	-	8,328,499.17	47,422,583.64	-	207,740,422.23	150,292,820.00	(57,447,602.23)
FOREIGN MISSION: NEW YORK (CG)	436,590,909.09	23,840,151.52	107,763,651.52	119,833,069.70	-	16,364,878.79	98,481.82	2,030,303.03	111,508,390.91	-	818,029,836.36	246,691,812.00	(571,338,024.36)
FOREIGN MISSION: NEW YORK (PM)	86,837,473.21	148,172,660.14	10,203,726.73	200,834,694.37	-	74,448,038.97	-	21,045,202.37	257,951,505.03	-	799,493,300.82	623,018,951.00	(176,474,349.82)
FOREIGN MISSION: NIAMEY	30,304,381.54	56,039,459.19	1,647,330.76	27,743,520.58	-	13,474,978.42	-	5,882,536.80	75,879,873.01	-	210,972,080.30	140,398,075.00	(70,574,005.30)
FOREIGN MISSION: NNJC - NIAMEY	54,358,669.75	-	-	9,697,543.12	-	788,477.71	239,146.99	526,651.80	-	-	65,610,483.37	174,531,460.00	108,920,976.63
FOREIGN MISSION: OTTAWA	203,318,571.37	91,871,776.73	64,924,204.65	193,635,462.78	11,046,511.63	87,080,234.89	-	22,625,902.33	75,174,975.87	-	749,677,640.25	359,627,420.00	(390,050,220.25)
FOREIGN MISSION: OUAGADOUGOU	62,541,179.75	13,849,610.64	2,282,352.59	21,015,577.93	258,651.30	17,957,902.27	-	3,683,327.05	7,950,164.15	-	129,538,765.67	138,707,398.00	9,168,632.33
FOREIGN MISSION: PARIS	76,578,200.53	18,074,215.35	12,098,668.48	14,912,459.38	3,101,220.28	65,508,356.84	2,804,368.97	6,805,632.60	144,285,394.73	-	344,168,517.16	236,157,651.00	(108,010,866.16)
FOREIGN MISSION: PORT OF SPAIN	66,957,005.12	11,957,858.16	8,959,282.88	30,035,311.50	200,000.00	46,797,943.06	4,043,243.24	1,386,233.87	102,372,483.57	-	272,709,361.41	154,699,735.00	(118,009,626.41)
FOREIGN MISSION: PRETORIA	61,313,072.56	47,843,319.62	2,199,509.60	62,588,418.08	-	11,536,740.43	-	10,779,909.29	25,429,103.44	-	221,690,073.02	183,673,541.00	(38,016,532.02)
FOREIGN MISSION: PYONG YANG	66,225,229.75	14,026,958.55	3,404,009.89	16,596,635.24	-	35,932,667.80	-	2,287,088.55	31,558,657.35	-	170,031,247.12	159,845,135.00	(10,186,112.12)
FOREIGN MISSION: RABAT	65,493,047.06	19,187,764.95	2,776,471.45	29,007,821.77	-	41,760,847.64	-	113,009.71	43,750,791.09	-	202,089,753.66	174,319,848.00	(27,769,905.66)
FOREIGN MISSION: RIYADH	87,079,044.73	29,807,458.20	2,343,717.21	12,078,829.51	-	2,045,901.64	296,577.87	4,048,287.15	34,811,713.85	-	172,511,530.16	157,208,035.00	(15,303,495.16)
FOREIGN MISSION: ROME	50,639,366.89	17,841,472.40	7,991,982.77	83,090,315.45	-	27,889,027.60	9,747,641.06	11,359,458.62	53,692,791.04	-	262,252,055.83	168,811,858.00	(93,440,197.83)
FOREIGN MISSION: SAN-FRANCISCO (CONSULATE)	-	-	-	-	-	-	-	-	-	-	-	197,654,712.00	197,654,712.00
FOREIGN MISSION: SAO TOME	49,842,429.35	16,103,349.55	3,549,411.08	10,276,095.88	7,485,793.82	18,754,543.13	208,333.33	3,266,491.80	56,812,766.57	-	166,299,214.51	197,654,712.00	31,355,497.49
FOREIGN MISSION: SEOUL	74,653,905.25	13,380,359.95	8,305,384.49	32,551,592.88	-	104,041,828.58	817,438.69	4,206,081.89	78,885,120.40	-	316,841,712.13	154,035,944.00	(162,805,768.13)
FOREIGN MISSION: SHANGHAI	79,657,522.70	22,549,357.14	3,657,020.30	51,028,756.69	1,338,484.85	142,450,747.35	1,603,571.43	10,856,236.13	78,255,076.02	-	391,396,772.60	154,344,389.00	(237,052,383.60)
FOREIGN MISSION: SINGAPORE	64,438,958.60	43,594,119.07	10,328,919.28	91,179,236.77	-	164,169,333.55	-	2,767,753.00	82,495,319.99	-	458,973,640.26	206,726,532.00	(252,247,108.26)
FOREIGN MISSION: STOCKHOLM	29,490,467.92	32,859,116.67	4,980,599.16	14,479,557.96	-	20,170,993.18	890,737.18	16,225,145.13	53,629,093.10	-	172,725,710.30	155,043,618.00	(17,682,092.30)
FOREIGN MISSION: TEHRAN	65,832,802.48	25,130,671.96	4,107,124.59	55,084,347.56	-	233,809,736.92	-	19,724,899.22	112,282,784.47	-	515,972,367.20	182,149,151.00	(333,823,216.20)
FOREIGN MISSION: TEL AVIV	58,177,272.88	32,757,699.57	2,395,805.44	97,406,938.65	-	38,364,049.59	4,211,863.17	5,547,221.38	105,666,946.19	-	344,527,796.86	158,592,155.00	(185,935,641.86)
FOREIGN MISSION: THE HAGUE	58,841,732.39	48,986,868.27	16,486,620.69	48,629,268.97	-	41,971,048.28	-	15,321,641.38	108,528,929.36	-	338,766,089.33	251,548,378.00	(87,217,711.33)
FOREIGN MISSION: TOKYO	84,189,645.98	40,293,603.82	4,762,922.43	33,917,846.49	1,968,106.37	91,926,934.21	1,136,953.49	7,394,505.81	24,250,405.03	-	289,840,923.64	253,809,417.00	(36,031,506.64)
FOREIGN MISSION: TRIPOLI	114,744,396.36	16,613,576.02	9,829,553.63	20,878,041.30	-	45,538,927.14	5,000,000.00	2,089,284.84	67,241,172.27	-	281,934,951.56	178,534,805.00	(103,400,146.56)
FOREIGN MISSION: TUNIS	116,796,849.25	27,578,056.44	5,147,325.84	37,331,238.73	-	29,603,601.25	-	2,628,373.94	63,346,242.73	-	282,429,488.18	189,370,660.00	(93,058,828.18)
FOREIGN MISSION: VIENNA	67,282,972.36	24,112,828.10	9,858,143.11	24,872,657.89	-	58,534,715.03	-	6,268,231.76	25,239,185.26	-	216,168,733.51	160,278,415.00	(55,890,318.51)
FOREIGN MISSION: WARSAW	56,216,689.37	4,958,705.89	2,127,311.55	18,740,964.32	-	26,002,609.35	10,202,101.12	8,958,613.46	77,992,699.11	-	205,199,694.18	139,246,997.00	(65,952,697.18)

NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VAVIRANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION: WASHINGTON	74,721,581.82	89,187,527.28	2,717,051.52	49,407,330.30	-	114,875,372.72	1,136,363.63	19,747,136.35	64,669,024.24	-	416,461,387.86	231,092,871.00	(185,368,516.86)
FOREIGN MISSION: WINDHOEK	9,738,925.20	11,113,677.58	602,619.20	52,094,464.68	-	30,762,628.07	-	4,028,615.36	17,240,021.49	-	125,580,951.58	141,998,479.00	16,417,527.42
FOREIGN MISSION: YAOUNDE	4,526,284.90	16,409,320.25	2,999,610.19	9,843,307.39	-	7,057,468.85	861,084.37	879,896.07	65,763,029.02	-	108,340,001.04	138,717,957.00	30,377,955.96
FOREIGN MISSION, JUBA, SOUTH SUDAN	29,127,670.31	33,233,950.40	-	8,936,730.30	21,893,636.37	38,632,181.87	212,121.21	19,722,403.02	22,542,081.25	-	174,300,774.73	150,528,259.00	(23,772,515.73)
FOREIGN MISSIONS, ABU DHAB	78,237,904.77	21,818,869.07	4,638,335.24	58,745,097.39	-	69,404,761.91	1,194,121.42	12,706,210.24	65,366,079.12	-	312,111,379.16	160,907,955.00	(151,203,424.16)
FOREIGN MISSION LILONGWE, MALAWI	38,697,939.73	19,545,223.19	14,309,302.84	10,755,006.79	5,041,850.21	41,615,906.62	251,515.41	7,569,385.98	60,367,254.46	-	198,153,385.23	132,048,889.00	(66,104,496.23)
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	42,474,007.39	14,312,992.48	16,997,901.29	38,335,271.01	-	80,146,665.40	3,920,419.61	3,599,103.82	51,612,996.69	-	251,399,357.69	221,957,298.00	(29,442,059.69)
FOREIGN MISSION VATICAN	28,881,459.15	6,609,679.53	1,424,851.72	11,392,934.48	-	53,606,403.44	1,034,482.76	5,609,466.66	32,821,720.68	-	141,380,998.42	139,208,196.00	(2,172,802.42)
CONSOLATE GENERAL FRANKFURT, GERMANY	80,791,754.34	13,396,970.50	7,195,361.68	19,580,187.65	-	35,450,445.01	-	5,461,841.82	59,461,938.29	-	221,338,499.29	244,322,829.00	22,984,329.71
FOREIGN MISSION DOHA, QATAR	12,645,845.89	10,032,769.69	3,041,260.50	9,988,890.76	-	60,173,949.58	-	2,416,558.82	45,817,133.37	-	144,116,408.62	139,229,088.00	(4,887,320.62)
PERMANENT REPRESENTATION, ECOWAS, ABUJA	115,581,835.90	18,159,323.81	16,751,856.00	10,143,670.00	3,306,800.00	42,711,237.00	586,800.00	10,658,425.00	84,532,340.12	-	302,432,287.83	132,321,470.00	(170,110,817.83)
FOREIGN MISSION AMMAN, JORDAN	72,303,827.28	20,950,298.21	10,349,925.57	23,033,126.95	-	74,346,371.28	-	15,990,000.00	71,113,892.20	-	288,087,641.49	155,484,567.00	(132,602,874.49)
FOREIGN MISSION GUANGZHOU, CHINA	31,041,541.71	15,133,612.81	951,130.62	8,538,551.45	-	124,940,209.40	-	3,455,072.90	46,992,466.97	-	231,052,585.86	181,348,532.00	(49,704,053.86)
FEDERAL MINISTRY OF INFORMATION - HQTRS	138,612,372.50	23,737,729.55	52,201,223.16	55,015,565.54	12,845,550.00	40,552,760.00	8,065,200.00	19,158,882.08	650,379,918.95	-	1,000,569,201.78	880,507,008.00	(120,062,193.78)
NIGERIAN TELEVISION AUTHORITY	266,785,954.76	1,090,772,294.03	93,641,354.43	520,539,713.54	117,914,858.61	180,752,487.08	27,563,977.91	369,290,627.04	756,816,468.85	-	3,424,077,736.25	3,484,548,278.00	60,470,541.75
FEDERAL RADIO CORPORATION OF NIGERIA	9,477,057.36	36,177,334.01	5,349,486.25	13,135,034.26	1,390,944.00	991,021.33	17,450,000.01	30,603,800.00	6,721,757.19	-	121,296,434.41	193,953,448.00	72,657,013.59
NEWS AGENCY OF NIGERIA	32,982,765.64	34,986,436.58	8,456,895.30	31,372,926.60	25,011,081.30	3,455,400.00	9,954,496.76	16,254,251.13	6,256,139.62	-	168,730,392.93	215,401,467.00	46,671,074.07
VOICE OF NIGERIA	91,968,567.77	68,318,912.00	50,996,689.06	42,627,448.83	38,423,738.90	71,740,208.75	35,977,400.00	108,522,988.00	47,941,407.26	-	556,517,360.57	564,149,066.00	7,631,705.43
NIGERIAN FILM CORPORATION	22,887,094.00	2,486,936.40	1,531,349.65	1,874,566.83	-	21,929,914.00	1,901,240.00	2,791,640.00	6,053,033.47	-	61,455,774.35	92,021,865.00	30,566,090.65
NATIONAL BROADCASTING COMMISION	32,032,232.50	2,078,884.63	3,024,745.00	5,455,875.73	-	480,000.00	3,396,822.76	5,480,000.00	7,769,491.78	-	59,718,052.40	88,303,074.00	28,585,021.60
NIGERIA PRESS COUNCIL	6,358,184.77	5,213,630.00	7,583,854.50	5,365,528.87	3,139,880.00	14,235,662.96	4,190,400.00	5,963,300.00	2,314,631.00	-	54,365,072.10	83,909,990.00	29,544,917.90
NATIONAL FILM AND VEDIO CENSOR BOARD	25,596,605.92	4,252,971.52	10,555,500.00	8,870,285.00	650,000.00	17,885,745.00	16,030,000.00	2,385,200.00	15,149,389.56	-	101,375,697.00	152,148,037.00	50,772,340.00	
ADVERTISING PRACTIONERS OF NIGERIA	2,795,201.00	-	-	-	2,434,375.00	-	-	-	3,549,600.00	-	8,779,176.00	13,612,038.00	4,832,862.00
NIGERIAN TOURISM DEVELOPMENT CORPORATION	32,500,477.40	12,476,789.54	16,116,823.76	10,866,709.98	3,089,800.00	19,694,993.40	9,360,400.02	4,345,400.00	34,672,177.02	-	143,123,571.12	219,950,000.00	76,826,428.88
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	17,548,619.34	10,274,954.25	17,038,200.09	17,812,454.00	12,592,400.00	14,772,936.95	8,975,058.38	8,577,296.76	19,264,661.70	-	126,856,581.47	205,276,334.00	78,419,752.53
NATIONAL COUNCIL OF ARTS AND CULTURE	23,105,000.00	5,793,000.00	16,084,611.00	3,749,165.00	-	8,826,465.00	4,960,545.80	6,667,500.00	9,844,541.20	-	79,030,828.00	124,551,468.00	45,520,640.00
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	13,617,912.00	2,198,782.97	3,157,700.00	5,666,110.00	982,700.00	5,780,074.44	526,000.00	3,179,020.00	5,911,800.00	-	41,020,099.41	65,920,936.00	24,900,836.59
NATIONAL TROUPE OF NIGERIA	9,556,600.00	2,942,000.00	2,266,500.00	8,616,001.00	550,000.00	4,005,000.00	500,000.00	2,656,800.00	5,113,913.85	-	36,206,814.85	58,879,138.00	22,672,323.15
NATIONAL THEATRE	16,699,686.34	20,472,323.60	557,470.00	10,955,181.74	446,000.00	15,029,500.00	1,206,501.55	19,584,500.00	6,430,943.00	-	91,382,106.23	144,042,771.00	52,660,664.77
NATIONAL GALLERY OF ART	17,936,407.35	2,656,400.00	15,298,271.00	11,268,860.00	9,781,500.00	33,525,061.26	10,885,891.87	1,289,909.90	32,707,605.73	-	135,349,907.11	223,192,992.00	87,843,084.89
NATIONAL WAR MUSEUM - UMUAHIA	1,131,000.00	475,000.00	934,000.00	915,000.00	1,275,000.00	1,192,000.00	-	545,000.00	990,000.00	-	7,457,000.00	11,340,112.00	3,883,112.00
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	12,424,912.65	2,853,500.00	23,469,520.00	17,593,270.00	2,489,555.00	10,166,200.00	3,536,125.00	1,186,600.00	12,023,310.06	-	85,742,992.71	132,072,424.00	46,329,431.29
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	28,795,250.00	2,118,750.00	2,494,259.33	34,329,290.00	809,600.00	16,467,450.40	3,930,000.00	5,485,000.00	16,267,040.30	-	110,696,640.03	174,101,600.00	63,404,959.97
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	457,600.00	549,600.00	129,800.00	1,079,300.00	594,500.00	932,050.00	-	56,000.00	1,303,000.00	-	5,101,850.00	7,776,060.00	2,674,210.00
NATIONAL ORIENTATION AGENCY	59,958,691.69	7,177,291.52	8,020,832.50	17,518,300.25	5,188,226.08	24,512,483.77	20,834,478.82	16,044,950.23	31,122,591.31	-	190,377,846.17	324,430,068.00	134,052,221.83
FEDERAL MINISTRY OF INTERIOR - HQTRS	59,316,004.74	2,386,800.00	32,571,885.65	29,420,237.35	35,401,076.42	11,971,898.63	6,238,536.25	25,773,362.85	86,097,260.80	-	289,177,062.69	350,809,184.00	61,632,121.31
NIGERIAN PRISON SERVICE	356,002,685.83	159,744,978.52	16,005,531,438.44	700,642,414.30	143,532,084.00	240,163,375.51	27,409,660.06	614,847,040.43	840,315,171.42	-	19,088,188,848.51	19,835,198,510.00	747,009,661.49
NIGERIA IMMIGRATION SERVICE	168,423,222.27	62,737,442.41	506,966,258.78	379,170,957.69	94,813,555.70	186,159,299.53	19,159,398.30	285,968,935.98	71,757,316.92	-	1,775,156,387.58	1,977,878,090.00	202,721,702.42
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	515,055,883.22	17,304,030.03	390,382,644.58	118,551,832.24	271,123,778.00	385,066,684.85	34,155,930.00	118,570,035.03	2,124,500,559.42	-	3,974,711,377.37	4,499,999,999.00	525,288,621.63
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	18,834,902.00	1,079,900.00	11,177,600.00	11,926,800.00	9,318,200.00	2,188,000.00	1,626,000.00	12,694,400.00	811,864,765.00	-	880,710,567.00	137,477,248.00	(743,233,319.00)
FEDERAL FIRE SERVICE	25,992,043.86	7,827,786.79	28,435,818.98	49,825,057.40	25,876,251.40	21,043,254.66	34,780,686.18	78,770,234.64	142,014,121.91	-	414,565,255.82	498,951,445.00	84,386,189.18
POLICE PENSION BOARD	-	-	-	-	-	-	-	-	-	-	-	1,337,657,949.00	1,337,657,949.00
NIGERIA POLICE ACADEMY WUDIL, KANO	36,495,774.40	66,840,555.58	260,267,192.01	30,195,766.23	9,524,345.00	8,857,413.09	22,173,332.15	38,264,084.37	101,482,424.68	-	574,100,887.51	1,337,657,949.00	763,557,061.49
POLICE FORMATION & COMMAND HQTRS	913,345,629.50	461,180,393.76	1,342,021,715.46	2,104,053,239.71	596,711,472.59	930,168,050.88	150,716,807.49	966,082,738.64	3,833,811,488.52	-	11,298,091,536.55	9,250,565,304.00	(2,047,526,232.55)
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	132,195,506.55	109,492,017.52	38,501,218.32	138,097,653.81	63,245,497.80	20,260,345.26	7,455,750.00	26,525,015.00	1,212,098,162.68	-	1,747,871,166.94	726,670,610.00	(1,021,200,556.94)
FEDERAL GOVT STAFF HOUSING LOANS BOARD	18,594,025.88	-	10,047,900.00	4,205,202.02	-	-	-	4,684,152.49	3,350,000.00	-	40,881,280.39	61,836,167.00	20,954,886.61
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	17,632,274.50	1,958,500.00	6,650,180.00	9,290,153.50	1,814,925.00	12,894,884.94	148,000.00	5,950,711.00	9,946,863.73	-	66,286,492.67	99,299,631.00	33,013,138.33
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	1,813,600.00	1,014,000.00	1,176,700.00	941,000.00	15,109,350.00	-	184,000.00	224,000.00	1,553,220.00	-	22,015,870.00	33,033,334.00	11,017,464.00
FEDERAL TRAINING CENTRE,ENUGU	7,676,001.00	2,268,000.00	800,000.00	2,464,000.00	-	1,010,000.00	-	230,000.00	547,000.00	-	14,995,001.00	22,540,697.00	7,545,696.00
FEDERAL TRAINING CENTRE,ILORIN	5,016,400.00	2,565,200.00	628,000.00	3,272,801.00	-	2,165,000.00	-	-	1,332,000.00	-	14,979,401.00	22,540,697.00	7,561,296.00
FEDERAL TRAINING CENTRE,KADUNA	6,316,800.00	2,635,201.28	1,046,000.00	3,837,325.00	-	885,600.00	-	-	249,300.00	-	14,970,226.28	22,540,697.00	7,570,470.72
FEDERAL TRAINING CENTRE,LAGOS	6,276,000.00	2,333,432.00	1,376,800.00	3,874,380.00	-	984,340.16	-	-	259,100.00	-	15,104,052.16	22,540,697.00	7,436,644.84
FEDERAL TRAINING CENTRE,MAIDUGURI	7,836,360.00	2,638,000.00	1,303,000.00	4,955,500.00	-	1,662,000.00	-	-	330,000.00	-	18,724,860.00	22,540,697.00	3,815,837.00
FEDERAL TRAINING CENTRE,CALABAR	6,399,420.00	2,393,000.00	1,209,600.00	3,766,000.00	-	1,366,800.00	-	-	-	-	15,134,820.00	22,541,705.00	7,406,885.00
PUBLIC SERVICE INSTITUTE OF NIGERIA.	13,278,200.30	4,210,166.21	10,533,699.00	11,828,100.00	-	19,976,258.50	2,352,800.00	1,024,000.00	10,993,356.80	-	74,196,580.81	108,234,500.00	34,037,919.19
BUREAU OF PUBLIC SERVICE REFORMS	31,089,050.20	1,492,000.00	24,106,819.10	9,527,025.00	58,089,300.00	10,220,615.00	2,466,800.00	2,332,150.00	24,036,034.35	-	163,359,793.65	246,074,928.00	82,715,134.35
AUDITOR GENERAL FOR THE FEDERATION	461,338,089.18	29,110,403.16	66,747,654.51	32,155,405.31	94,053,840.00	29,026,750.00	178,000,000.00	13,859,650.00	63,078,977.85	-	967,370,770.01	984,230,795.00	16,860,024.99
PUBLIC COMPLAINTS COMMISSION	-	-	-	3,000,000.00	-	-	-	-	-	-	3,000,000.00	-	(3,000,000.00)
FEDERAL CIVIL SERVICE COMMISSION	42,896,680.24	25,960,200.00	10,262,644.00	29,503,483.21	22,722,070.00	21,749,130.05	3,903,100.00	16,806,775.00	264,717,997.27	-	438,522,079.77	472,853,041.00	34,330,961.23
INDEPENDENT NATIONAL ELECTORAL COMMISSION	1,167,489,154.97	269,046,728.76	298,005,634.60	1,787,493,319.23	139,943,798.00	609,518,598.04	3,326,527,124.55	508,336,804.56	143,459,168,630.68	-	151,565,529,793.39	4,332,044,387.99	(147,233,485,405.40)
FEDERAL CHARACTER COMMISSION	106,695,524.22	19,814,160.79	18,399,667.40	18,467,688.00	5,699,470.00	21,982,850.00	9,150,360.00	9,912,214.00	30,755,904.14	-	240,877,838.55	372,635,538.00	131,757,699.45
FEDERAL MINISTRY OF POLICE AFFAIRS	-	-	-	-	-	-	-	-	100,000,000.00	-	100,000,000.00	-	(100,000,000.00)
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	39,540,316.98	992,000.00	13,527,850.00	9,532,466.56	16,356,325.45	25,957,041.66	5,037,400.00	6,031,000.00	285,080,769.48	-	402,055,170.13	203,791,496.00	(198,263,674.13)
NIGERIA COMMUNICATION SATELLITE	506,854.00	13,167,178.11	229,695.00	646,808.50	-	15,406,474.00	734,000.00	9,846,350.00	983,880.00	-	41,521,239.61	63,183,065.00	21,661,825.39
NATIONAL SECURITY ADVISER	-	-	-	-	-	-	-	-	12,307,768,374.00	-	12,307,768,374.00	15,964,101,139.00	3,656,332,765.00
DIRECTORATE OF STATE SECURITY SERVICE	-	-	-	-	-	-	-	-	1,270,000,000.00	-	1,270,000,000.00	3,568,409,505.00	2,298,409,505.00
NATIONAL INTELLIGENT AGENCY	-	-	-	-	-	-	-	-	650,000,000.00	-	650,000,000.00	1,864,008,065.00	1,214,008,065.00
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	440,606,000.00	96,000,000.00	22,000,000.00	1,442,700,000.00	303,562,821.00	169,500,000.00	-	327,900,000.00	149,282,300.00	-	2,951,551,121.00	3,934,390,091.00	982,838,970.00
CODE OF CONDUCT TRIBUNAL	22,664,580.00	10,990,032.86	29,898,310.39	22,670,500.00	13,385,900.01	26,818,236.00	2,862,025.60	3,700,000.00	13,741,675.54	-	146,731,260.40	232,310,234.00	85,578,973.60
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	43,625,868.62	13,150,256.83	4,821,899.21	12,098,597.12	1,021,900.00	9,592,100.00	4,691,250.85	7,590,489.63	18,872,466.18	-	115,464,828.44	176,088,460.00	60,623,631.56
POLICE SERVICE COMMISSION HQTRS	47,610,418.34	900,000.00	11,455,230.00	6,053,960.00	17,764,275.00	7,339,132.41	1,908,600.00	8,206,800.00	398,859,275.54	-	500,097,691.29	211,369,318.00	(288,728,373.29)
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,056,113,947.77	64,730,126.27	810,701,937.02	96,438,838.39	193,643,416.99	321,863,708.08	245,982,842,048.01	77,634,074.99	9,286,369,812.38	-	260,890,337,909.90	6,959,882,433.18	(253,930,455,476.72)
	14,253,573.00	3,451,900.00	8,298,550.00	2,025,700.00	20,321,583.00	1,220,000.00	4,121,100.00	2,303,000.00	17,464,000.00	-	73,459,406.00	108,407,074.00	34,947,668.00



NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VARIANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
SPECIALOUTIES SGF													
NATIONAL COMMISSION FOR REFUGEES	2,006,222.50	1,086,500.00	616,900.00	1,884,100.00	1,006,477.50	13,237,504.00	1,090,400.00	494,400.00	14,684,475.30	-	36,106,979.30	55,115,336.00	19,008,356.70
LAGOS LIAISON OFFICE	4,255,000.00	14,052,850.00	2,045,000.00	14,839,962.50	-	18,369,232.50	-	13,323,475.00	663,000.00	-	67,548,520.00	104,380,237.00	36,831,717.00
NATIONAL IDENTITY MANAGEMENT COMMISSION	124,636,292.70	77,193,022.44	14,332,517.90	39,531,832.25	148,759,343.09	50,049,421.26	71,813,717.79	10,815,596.50	233,356,836.07	-	770,488,580.00	392,760,383.00	(377,728,197.00)
NATIONAL MERIT AWARD	8,683,721.27	2,921,206.62	736,549.44	3,167,295.00	-	7,721,374.34	300,000.00	799,000.00	5,038,956.91	-	29,368,103.58	42,209,136.00	12,841,032.42
FEDERAL ROAD SAFETY COMMISSION	347,690,340.30	143,233,548.17	726,264,968.59	472,348,052.42	2,226,403,646.44	310,086,571.98	114,191,500.00	431,477,013.87	707,871,241.15	-	5,479,566,882.92	5,514,943,775.00	35,376,892.08
PRESIDENTIAL ADVISORY COMMITTEE	42,446,750.59	2,265,911.00	11,383,794.00	6,807,648.00	45,138,776.60	4,015,346.00	2,532,865.00	3,168,000.00	132,208,693.24	-	249,967,784.43	8,059,340.00	(241,908,444.43)
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	42,446,750.59	2,265,911.00	11,383,794.00	6,807,648.00	45,138,776.60	4,015,346.00	2,532,865.00	3,168,000.00	132,208,693.24	-	249,967,784.43	238,147,865.00	(11,819,919.43)
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	1,727,515.00	2,397,890.32	3,826,500.00	18,620,232.12	1,193,460.00	55,363,400.00	552,000.00	203,000.00	28,786,856.97	-	112,670,854.41	91,831,058.00	(20,839,796.41)
NATIONAL PENSION COMMISSION	13,519,000.00	-	-	-	33,558,145.73	-	-	-	14,050,885.12	-	61,128,030.85	95,923,346.00	34,795,315.15
NATIONAL HAJJ COMMISSION OF NIGERIA	120,145,466.40	18,478,815.59	12,626,984.75	34,823,355.14	14,409,926.00	27,269,254.65	200,000.00	9,302,500.00	612,544,950.07	-	849,801,252.60	617,344,916.00	(232,456,336.60)
NIGERIA CHRISTIAN PILGRIM COMMISSION	16,475,185.20	14,568,236.08	10,641,377.00	17,109,810.59	7,999,925.00	25,896,200.00	4,595,950.42	9,499,040.01	1,564,208,753.91	-	1,670,994,478.21	669,281,369.00	(1,001,713,109.21)
NATIONAL LOTTERY TRUST FUND	22,365,000.00	2,830,000.00	6,370,000.00	-	10,830,000.00	2,250,000.00	-	-	4,920,000.00	-	49,565,000.00	75,255,144.00	25,690,144.00
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	13,685,057.21	1,690,547.92	2,727,399.99	5,503,483.98	375,800.00	13,227,695.20	9,615,945.68	765,300.00	1,449,224.07	-	49,040,454.05	73,672,094.00	24,631,639.95
SERVICOM	2,127,333.00	385,443.00	2,818,500.00	1,833,251.52	2,118,502.00	3,028,135.00	-	1,320,500.00	3,690,465.00	-	17,322,129.52	28,321,542.00	10,999,412.48
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	315,000.00	708,700.00	690,000.00	-	390,000.00	-	2,955,600.00	1,710,000.00	-	6,769,300.00	69,621,214.00	62,851,914.00
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	15,262,809.97	7,930,209.09	3,700,470.00	6,077,578.16	9,203,565.00	13,687,982.02	837,000.00	681,600.00	6,810,066.72	-	64,191,280.96	89,105,259.00	24,913,978.04
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	52,135,646.90	5,106,599.48	1,482,550.00	13,811,625.83	22,409,900.00	79,874,652.18	6,131,097.89	3,033,476.17	36,720,383.41	-	220,705,931.86	316,473,532.00	95,767,600.14
TERTIARY EDUCATION TRUST FUND	1,217,411,192.64	131,322,413.70	88,227,375.12	161,769,458.39	415,342,801.92	52,954,106.25	122,827,580.00	15,072,000.00	687,692,850.86	-	2,892,619,778.88	3,927,638,145.00	1,035,018,366.12
ECONOMIC SECTOR													
FEDERAL MINISTRY OF AGRICULTURE	17,633,702.00	1,095,000.00	5,601,100.00	21,895,612.25	3,092,304.00	6,709,195.00	5,335,800.00	10,423,471.95	24,133,374.43	-	95,919,559.63	194,333,148.00	98,413,588.37
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	2,118,850.00	1,659,000.00	11,239,260.00	7,670,860.00	10,000.00	2,179,900.00	1,700,000.00	1,183,400.00	12,868,500.00	-	40,629,770.00	13,625,494.00	(27,004,276.00)
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	3,030,020.00	3,156,554.52	1,550,825.00	2,728,458.25	3,507,218.99	9,939,576.81	194,500.00	3,438,421.85	879,384.89	-	28,424,960.31	43,917,096.00	15,492,135.69
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	9,908,000.18	2,515,680.00	1,490,760.00	27,697,407.50	-	12,552,540.00	3,745,000.00	365,000.00	9,199,417.00	-	67,473,804.68	32,904,382.00	(34,569,422.68)
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	43,100,013.77	5,769,161.76	2,939,250.00	659,214,379.65	3,361,864.70	1,543,486.91	315,415,016.96	10,053,972.38	13,580,700.00	-	1,054,977,846.13	46,811,183.00	(1,008,166,663.13)
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	93,242,727.49	11,498,041.00	29,343,423.33	39,235,774.87	4,968,309.02	34,272,876.81	5,484,000.00	9,977,954.96	78,753,052.35	1,566,880,214.87	1,873,656,374.70	103,443,235.00	(1,770,213,139.70)
NATIONAL ROOT CROPS RESEARCH INSTITUTE, UMUDIKE	3,793,000.00	14,012,024.01	698,500.00	5,491,282.38	-	15,514,988.00	12,000.00	2,868,050.00	1,678,000.00	-	44,067,844.39	64,167,728.00	20,099,883.61
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	-	-	-	-	-	-	-	-	-	-	-	55,758,654.00	55,758,654.00
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	5,319,918.03	384,897.53	1,537,592.00	5,332,785.53	2,009,354.78	-	1,063,076.80	-	1,837,692.06	-	17,485,316.73	28,017,802.00	10,532,485.27
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	2,701,175.00	4,699,234.82	23,600.00	6,427,470.30	-	-	-	2,531,176.00	3,228,000.00	-	19,610,656.12	31,046,305.00	11,435,648.88
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	-	1,610,911.19	1,318,460.00	497,990.00	1,800,301.08	6,435,000.00	380,200.00	1,877,705.00	2,723,401.00	-	16,643,968.27	26,987,844.00	10,343,875.73
COCOA RESEARCH INSTITUTE- IBADAN	7,735,352.36	500,000.00	2,467,900.00	2,298,250.00	743,808.72	195,000.00	955,599.50	1,402,750.00	2,554,841.14	-	18,853,501.72	30,445,486.00	11,591,984.28
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,179,620.00	1,123,684.00	1,142,788.00	1,627,340.00	2,846,990.01	-	1,893,602.14	2,159,211.84	2,116,295.00	-	14,089,530.99	20,933,356.00	6,843,825.01
RUBBER RESEARCH INSTITUTE- BENIN	8,507,365.00	68,000.00	1,582,150.00	1,274,120.00	-	4,490,700.00	-	2,789,500.00	7,786,000.00	-	26,497,835.00	37,800,000.00	11,302,165.00
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	7,860,000.00	3,915,897.27	1,222,900.00	2,318,000.00	215,500.00	5,940,000.00	-	4,256,365.37	-	-	25,728,662.64	38,601,676.00	12,873,013.36
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	6,138,939.00	676,450.00	942,470.00	4,573,958.75	3,212,262.75	-	60,500.00	4,330,919.00	5,829,774.95	-	25,765,274.45	39,137,407.00	13,372,132.55
VETERINARY COUNCIL OF NIGERIA	4,070,292.50	2,106,996.82	264,500.00	2,915,667.85	704,400.00	1,600,000.00	901,010.00	1,287,263.00	968,360.00	-	14,818,490.17	21,160,141.00	6,341,650.83
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	8,385,271.67	1,103,450.00	6,631,042.82	1,441,101.00	-	4,557,486.03	-	655,200.00	680,650.00	-	23,454,201.52	38,026,735.00	14,572,533.48
FEDERAL COLLEGE OF AGRICULTURE - AKURE	8,158,175.50	5,426,313.75	-	-	-	7,384,120.19	1,153,045.00	1,926,120.00	-	-	24,047,774.44	36,651,704.00	12,603,929.56
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	8,682,600.00	3,983,000.00	3,611,800.00	538,800.00	1,905,699.00	291,000.00	-	509,500.00	4,124,320.00	-	23,646,719.00	36,503,631.00	12,856,912.00
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	13,286,528.96	-	-	-	-	-	-	9,536,458.49	-	-	22,822,987.45	36,387,026.00	13,564,038.55
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	5,219,800.00	2,405,770.69	93,000.00	422,065.00	-	4,448,997.90	-	7,625.00	156,500.00	-	12,753,758.59	19,363,325.00	6,609,566.41
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	4,481,085.00	2,540,217.60	3,632,838.94	921,788.00	908,900.00	2,522,004.00	460,000.00	364,200.00	4,961,535.00	-	20,792,568.54	30,279,000.00	9,486,431.46
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	7,670,288.80	1,647,428.87	276,150.00	2,809,247.12	5,675,418.64	3,447,952.38	984,514.74	1,812,097.34	6,317,133.42	-	30,640,231.31	28,009,049.00	(2,631,182.31)
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	10,315,350.00	375,000.00	285,430.00	237,700.00	-	3,681,000.00	1,500,000.00	142,100.00	1,593,093.95	-	18,129,673.95	26,239,289.00	8,109,615.05
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	6,759,450.00	2,650,700.00	4,639,875.00	3,224,200.00	-	3,925,120.99	126,000.00	742,400.00	2,694,825.04	-	24,762,571.03	24,731,841.00	(30,730.03)
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	166,000.00	-	-	3,684,605.00	-	2,408,860.00	-	203,500.00	-	-	6,462,965.00	10,278,604.00	3,815,639.00
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	1,028,700.00	2,370,500.01	-	-	-	4,415,250.02	-	-	-	-	7,814,450.03	10,278,658.00	2,464,207.97
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	2,496,000.00	739,000.00	1,985,000.00	784,000.00	-	1,411,000.00	-	677,000.00	-	-	8,092,000.00	10,278,656.00	2,186,656.00
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	2,966,755.00	221,000.00	1,279,300.00	4,222,502.00	-	500,000.00	-	3,728,189.00	4,303,752.00	-	17,221,498.00	26,331,896.00	9,110,398.00
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	6,015,000.00	1,258,000.00	3,249,000.00	5,287,000.00	855,001.00	3,503,499.98	960,000.00	830,000.00	2,127,000.00	-	24,084,500.98	31,119,719.00	7,035,218.02
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	5,771,528.00	387,160.00	2,063,650.00	6,790,557.00	1,833,300.00	5,495,580.00	1,210,550.00	5,205,500.00	2,904,500.00	-	31,662,325.00	26,886,940.00	(4,775,385.00)
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	15,693,308.90	5,635,280.12	5,002,770.00	7,054,900.00	2,226,087.50	2,697,100.00	3,292,760.00	5,695,315.00	11,712,315.00	-	59,009,836.52	108,364,423.00	49,354,586.48
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	-	932,700.00	5,456,500.10	943,440.00	7,996,015.00	-	-	5,930,870.00	12,331,080.00	-	33,590,605.10	50,000,000.00	16,409,394.90
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	18,652,366.50	1,697,855.00	884,150.00	6,558,169.50	2,256,400.00	16,759,225.88	17,705,326.74	2,043,980.00	8,126,855.82	-	74,684,329.44	66,616,130.00	(8,068,199.44)
NATIONAL AGRICULTURE SEEDS COUNCIL	1,357,300.00	1,237,188.93	540,400.00	-	-	14,878,300.00	2,748,966.18	2,826,864.76	-	-	23,589,019.87	34,230,182.00	10,641,162.13
NIGERIA AGRICULTURAL QUARANTINE SERVICE	7,716,003.30	76,000.00	4,813,556.00	1,319,200.00	6,614,057.50	18,083,900.00	403,000.00	322,000.00	-	-	39,347,716.80	56,390,913.00	17,043,196.20
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	2,745,573.69	3,461,310.08	2,836,250.42	1,265,395.28	100,400.15	4,384,502.85	519,494.31	137,570.39	30,629,540.85	-	46,080,038.02	61,859,403.00	15,779,364.98
OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-	-	-	-	-	-	-	-	-	-	-	28,209,411.00	28,209,411.00
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	1,902,100.00	699,160.20	1,112,270.20	1,506,086.20	-	3,903,142.86	417,414.28	981,845.85	4,998,197.44	-	15,520,217.03	23,019,684.00	7,499,466.97
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	27,409,692.60	5,694,050.72	3,443,972.54	12,988,514.73	-	5,921,100.00	3,783,094.14	478,200.00	27,933,031.44	-	87,651,656.17	48,434,606.00	(39,217,050.17)
FEDERAL MINISTRY OF FINANCE - HQTRS	202,442,224.43	94,836,928.33	80,192,087.17	142,104,470.87	198,480,329.98	72,187,891.60	65,312,182.25	86,485,450.00	578,547,103.36	-	1,520,588,667.99	1,370,881,528.00	(149,707,139.99)
DEBT MANAGEMENT OFFICE	18,113,906.90	2,910,000.00	5,599,910.01	6,586,055.47	5,020,995.00	860,000.00	4,673,600.00	5,000,000.00	15,265,573.66	-	64,030,041.04	2,254,124,996,096.00	2,254,060,966,054.96

NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VARIANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
INVESTMENT AND SECURITIES TRIBUNAL	27,295,320.78	6,554,378.81	13,849,584.51	7,555,546.75	9,398,500.00	7,863,495.49	6,496,087.00	7,421,200.00	21,448,532.38	-	107,882,645.72	133,106,114.00	25,223,468.28
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	132,216,884.25	19,329,114.10	82,996,843.83	26,176,857.92	33,102,104.57	54,482,588.67	8,093,484.60	20,500,053.43	388,699,567,603.80	-	389,076,465,535.17	389,351,065,712.28	274,600,177.11
CONSOLIDATED REVENUE FUND	-	-	-	-	-	-	-	-	-	-	-	-	
FPO ABAKALIKI	220,000.00	40,000.00	278,530.00	308,950.00	-	380,000.00	-	210,000.00	-	-	1,437,480.00	2,160,000.00	722,520.00
FPO ABEOKUTA	95,000.00	137,000.00	442,500.00	363,000.00	-	314,000.00	-	32,000.00	47,000.00	-	1,430,500.00	2,160,000.00	729,500.00
FPO ADO-EKITI	221,000.00	109,200.00	298,000.00	271,100.00	-	361,000.00	-	137,600.00	33,100.00	-	1,431,000.00	2,160,000.00	729,000.00
FPO AKURE	98,000.00	-	297,500.00	273,000.00	-	255,500.00	-	126,000.00	9,100.00	-	1,059,100.00	2,160,000.00	1,100,900.00
FPO ASABA	256,371.00	151,930.00	350,408.00	407,062.00	-	152,000.00	-	89,830.00	66,567.00	-	1,474,168.00	2,160,000.00	685,832.00
FPO AWKA	250,000.00	145,000.00	312,000.00	188,500.00	-	340,000.00	-	200,000.00	-	-	1,435,500.00	2,160,000.00	724,500.00
FPO BAUCHI	256,371.00	50,000.00	313,796.00	240,159.00	-	425,439.00	-	224,000.00	50,000.00	-	1,559,765.00	2,160,000.00	600,235.00
FPO BENIN	128,000.00	52,000.00	388,000.00	330,000.00	-	360,000.00	-	180,000.00	-	-	1,438,000.00	2,160,000.00	722,000.00
FPO BIRNI-KEBI	110,000.00	55,000.00	303,500.00	356,000.00	-	260,000.00	-	167,000.00	-	-	1,251,500.00	2,160,000.00	908,500.00
FPO CALABAR	234,880.00	92,000.00	224,851.98	250,779.72	-	436,346.00	-	144,374.00	55,468.30	-	1,438,700.00	2,160,000.00	721,300.00
FPO DAMATURU	225,000.00	92,000.00	380,000.00	349,000.00	-	193,000.00	-	198,000.00	-	-	1,437,000.00	2,160,000.00	723,000.00
FPO DUTSE	255,000.00	9,500.00	319,000.00	229,000.00	-	415,000.00	-	207,500.00	-	-	1,435,000.00	2,160,000.00	725,000.00
FPO ENUGU	231,000.00	116,028.00	356,315.00	313,300.00	-	292,000.00	-	107,657.00	13,700.00	-	1,430,000.00	2,160,000.00	730,000.00
FPO GOMBE	217,000.00	69,000.00	260,000.00	311,000.00	-	386,000.00	-	161,000.00	29,000.00	-	1,433,000.00	2,160,000.00	727,000.00
FPO GUSUA	170,914.00	116,751.20	324,623.28	330,799.60	-	284,051.28	-	149,333.20	44,377.60	-	1,420,850.16	2,160,000.00	739,149.84
FPO IBADAN	170,000.00	76,000.00	325,420.00	363,695.00	-	246,000.00	-	197,500.00	53,700.00	-	1,432,315.00	2,160,000.00	727,685.00
FPO ILORIN	-	-	374,361.33	228,216.01	-	375,939.00	-	198,666.67	26,284.00	-	1,203,467.01	2,160,000.00	956,532.99
FPO JALINGO	128,000.00	154,500.00	496,900.00	254,000.00	-	245,000.00	-	116,000.00	41,000.00	-	1,435,400.00	2,160,000.00	724,600.00
FPO JOS	120,000.00	-	360,000.00	339,000.00	-	405,200.00	-	214,500.00	-	-	1,438,700.00	2,160,000.00	721,300.00
FPO KADUNA	217,100.00	70,300.00	400,950.00	301,500.00	-	348,450.00	-	79,000.00	16,100.00	-	1,433,400.00	2,160,000.00	726,600.00
FPO KANO	256,000.00	39,000.00	258,000.00	329,000.00	-	348,000.00	-	206,000.00	-	-	1,436,000.00	2,160,000.00	724,000.00
FPO KATSINA	228,000.00	12,000.00	355,000.00	307,000.00	-	354,000.00	-	141,000.00	35,000.00	-	1,432,000.00	2,160,000.00	728,000.00
FPO LAFIA	120,000.00	88,000.00	493,500.00	179,000.00	-	377,000.00	-	179,000.00	-	-	1,436,500.00	2,160,000.00	723,500.00
FPO LAGOS I	350,000.00	158,000.00	788,500.00	3,412,400.00	-	547,000.00	50,000.00	2,674,600.00	100,000.00	-	8,080,500.00	2,160,000.00	(5,920,500.00)
FPO LAGOS II	141,500.00	103,500.00	366,600.00	284,201.00	-	300,000.00	-	213,100.00	27,000.00	-	1,435,901.00	2,160,000.00	724,099.00
FPO LOKOJA	232,000.00	155,963.00	294,432.00	350,562.50	-	252,719.50	-	100,499.00	39,639.00	-	1,425,815.00	2,160,000.00	734,185.00
FPO MAIDUGURI	120,000.00	12,000.00	420,000.00	326,000.00	-	400,000.00	-	160,000.00	-	-	1,438,000.00	2,160,000.00	722,000.00
FPO MAKURDI	170,178.66	115,214.75	331,790.68	328,315.31	-	291,219.50	-	146,000.01	40,267.03	-	1,422,985.94	2,160,000.00	737,014.06
FPO MINNA	20,290,920.00	3,461,000.00	332,444,179.68	13,584,420.20	-	3,366,000.00	-	6,762,878.60	3,514,000.00	-	383,423,398.48	2,160,000.00	(381,263,398.48)
FPO OSOGBO	256,000.00	116,000.00	278,000.00	410,000.00	-	196,000.00	-	129,000.00	53,000.00	-	1,438,000.00	2,160,000.00	722,000.00
FPO OWERRI	245,000.00	116,000.00	390,000.00	312,500.00	-	190,000.00	-	127,000.00	50,000.00	-	1,430,500.00	2,160,000.00	729,500.00
FPO PORT-HARCOURT	256,370.00	90,130.00	209,000.00	334,000.00	-	324,000.00	-	224,000.00	-	-	1,437,500.00	2,160,000.00	722,500.00
FPO SOKOTO	170,914.08	111,251.16	331,823.08	335,060.56	-	291,251.24	-	147,999.78	43,011.83	-	1,431,311.73	2,160,000.00	728,688.27
FPO UMUAHIA	173,096.57	119,488.64	336,822.07	327,724.79	-	263,844.45	-	170,665.96	45,192.12	-	1,436,834.60	2,160,000.00	723,165.40
FPO UYO	256,371.00	126,559.00	424,108.00	270,562.00	-	181,300.00	-	181,000.00	-	-	1,439,900.00	2,160,000.00	720,100.00
FPO YENOGOA	256,371.00	163,859.00	383,061.00	330,000.00	-	93,000.00	-	225,000.00	44,000.00	-	1,495,291.00	2,160,000.00	664,709.00
FPO YOLA	17,475,864.00	6,212,006.78	104,303,987.22	9,462,006.00	2,490,500.00	985,800.00	1,660,000.00	2,572,194.00	20,475,131.72	-	165,637,489.72	2,160,000.00	(163,477,489.72)
SUB-TREASURER OF THE FEDERATION	146,566.00	48,000.00	491,885.00	418,530.00	-	54,000.00	-	214,715.00	58,566.00	-	1,432,262.00	2,160,000.00	727,738.00
FEDERAL TREASURY ACADEMY OROZO	143,633.00	355,000.00	244,000.00	633,500.00	-	302,000.00	-	310,000.00	165,477.00	-	2,153,610.00	3,240,000.00	1,086,390.00
ZONAL OFFICE ENUGU	183,000.00	87,000.00	225,000.00	326,000.00	-	373,000.00	-	195,000.00	27,000.00	-	1,416,000.00	2,160,000.00	744,000.00
ZONAL OFFICE IBADAN	252,000.00	112,000.00	274,000.00	470,800.00	-	83,500.00	-	216,000.00	29,500.00	-	1,437,800.00	2,160,000.00	722,200.00
ZONAL OFFICE JOS	100,000.00	70,000.00	419,000.00	389,000.00	-	360,000.00	-	100,000.00	-	-	1,438,000.00	2,160,000.00	722,000.00
ZONAL OFFICE KADUNA	256,000.00	-	364,500.00	376,000.00	-	198,600.00	-	200,000.00	42,500.00	-	1,437,600.00	2,160,000.00	722,400.00
ZONAL OFFICE MAIDUGURI	256,000.00	102,000.00	486,000.00	478,000.00	-	430,000.00	-	216,000.00	5,000.00	-	1,973,000.00	2,160,000.00	187,000.00
ZONAL OFFICE PORTHARCOURT	255,870.00	97,130.00	251,300.00	341,000.00	-	298,000.00	-	164,500.00	29,200.00	-	1,437,000.00	2,160,000.00	723,000.00
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	107,358,991.85	13,504,007.06	17,560,998.15	38,018,114.72	39,942,379.86	25,646,002.06	6,728,956.23	5,241,604.00	159,305,017.78	-	413,306,071.71	1,033,493,567.00	620,187,495.29
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	186,370,584.00	55,792,615.92	25,505,250.00	24,592,565.10	31,952,400.00	63,083,067.38	2,285,000.00	46,339,937.65	219,226,227.74	-	655,147,647.79	739,958,423.00	84,810,775.21
STANDARD ORGANIZATION OF NIGERIA	14,191,341.25	1,117,200.00	4,234,532.00	1,469,400.00	5,479,200.00	15,715,800.00	2,433,600.00	2,983,361.95	75,666,043.88	-	123,290,479.08	179,464,504.00	56,174,024.92
CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	-	-	-	-	-	-	-	-	-	-	-	5,253,000.00	5,253,000.00
NIGERIAN EXPORT PROMOTION COUNCIL	6,124,210.25	3,875,236.09	2,829,720.00	4,912,850.00	1,819,800.00	389,250.00	-	398,600.00	1,871,900.00	-	22,221,566.34	34,358,198.00	12,136,631.66
FINANCIAL REPORTING COUNCIL OF NIGERIA	18,499,675.00	-	-	-	8,775,800.00	-	2,800,000.00	-	9,147,066.69	-	39,222,541.69	81,700,000.00	42,477,458.31
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	-	-	-	-	-	-	-	-	-	-	-	-	
CONSUMER PROTECTION COUNCIL	65,820,076.00	9,002,601.60	9,880,873.50	8,892,211.63	2,733,540.00	25,860,000.00	12,632,750.00	14,721,845.80	37,585,464.91	-	187,129,363.44	273,035,761.00	85,906,397.56
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	16,094,202.90	2,052,000.00	1,764,100.00	3,922,650.00	2,602,000.00	-	8,531,000.00	1,369,000.00	14,413,592.81	-	50,748,545.71	71,669,078.00	20,920,532.29
FEDERAL PRODUCE INSPECTION	40,203,600.00	-	-	4,292,000.00	-	-	-	-	-	-	44,495,600.00	80,000,000.00	35,504,400.00
EXTERNAL TRADE SECTOR, GENEVA (WTO)	-	-	-	-	-	-	-	-	-	-	-	35,269,640.00	35,269,640.00
ONNE OIL AND GAS FREE ZONE AUTHORITY	3,786,284.00	5,858,750.00	4,148,000.00	6,683,305.29	10,301,990.00	2,300,000.00	2,469,949.68	8,943,000.00	293,080.00	-	44,784,358.97	61,264,216.00	16,479,857.03
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	33,135,631.44	48,476,612.70	4,398,270.00	23,551,278.73	3,053,543.00	45,006,710.28	35,345,900.00	24,083,050.00	70,514,300.55	-	287,565,296.70	60,464,647.00	(227,100,649.70)
NIGERIA COMMODITY EXCHANGE (NCX)	5,527,666.96	3,139,064.04	814,700.00	977,619.58	21,459,987.64	3,242,982.00	2,336,860.00	3,285,900.00	7,137,336.01	-	47,922,116.23	85,156,038.00	37,233,921.77
NIGERIA TRADE OFFICE, TAIWAN	-	-	-	-	-	-	-	-	-	-	-	5,334,236.00	5,334,236.00
NIGERIA TRADE OFFICE, CHINA	-	-	-	-	-	-	-	-	-	-	-	10,660,506.00	10,660,506.00
SMEDAN - H/QTRS	47,159,529.00	3,137,769.08	4,245,650.00	5,776,620.26	5,921,985.00	28,991,548.70	3,455,000.00	3,400,000.00	24,757,910.75	-	126,846,012.79	193,904,009.00	67,057,996.21
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	110,948,346.67	-	898,880.00	175,570.00	7,983,260.00	355,986.75	-	-	911,666.04	-	121,273,709.46	180,636,257.00	59,362,547.54
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	43,728,320.71	12,209,900.00	16,073,930.01	8,235,960.00	19,708,000.00	1,350,000.00	1,291,000.00	982,000.00	33,000,275.00	-	136,579,385.72	189,999,997.00	53,420,611.28
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	162,041,319.50	1,104,040.53	32,303,279.00	17,868,566.24	62,302,927.50	45,976,453.03	8,232,000.00	28,640,000.00	405,544,801.72	-	764,013,387.52	693,787,747.00	(70,225,640.52)
INDUSTRIAL ARBITRATION PANEL	7,821,300.00	4,918,202.05	6,501,839.80	6,156,260.00	3,749,957.50	37,272,605.00	230,000.00	2,748,692.00	5,117,136.35	-	74,515,992.70	130,851,136.00	56,335,143.30
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	14,899,836.00	488,900.00	5,006,751.32	7,730,548.46	5,250,514.00	7,099,049.94	4,822,067.93	5,798,765.02	10,355,701.60	-	61,452,134.27	92,792,900.00	31,340,765.73
NATIONAL PRODUCTIVITY CENTRE	9,772,556.48	3,525,707.00	10,541,417.00	2,106,900.00	2,209,940.00	52,385,775.72	2,761,820.00	1,428,940.00	25,703,060.08	-	110,436,116.28	182,025,080.00	71,588,963.72
NATIONAL DIRECTORATE OF EMPLOYMENT	47,053,204.03	4,000,534.74	18,861,799.86	22,723,605.65	3,535,419.29	40,277,089.19	15,366,291.02	12,121,205.99	41,465,175.59	-	205,404,325.36	338,413,078.00	133,008,752.64
GENEVA LABOUR DESK OFFICE	-	-	-	-	-	-	-	-	-	-	-	119,000,000.00	119,000,000.00
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	28,532,458.40	56,500.00	15,777,932.51	29,168,648.53	5,760,825.00	-	4,311,720.00	8,010,405.00	62,711,885.80	-	154,330,375.24	236,155,240.00	81,824,864.76



NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VAVIRANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	7,607,144.05	6,742,800.00	5,135,627.00	5,802,235.00	2,732,800.00	15,873,314.45	690,800.00	6,578,810.00	10,993,486.92	-	62,157,017.42	90,170,429.00	28,013,411.58
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	7,293,336.25	3,264,858.47	2,470,850.00	8,186,044.74	-	10,676,420.00	3,838,500.00	8,132,495.00	12,972,844.15	-	56,835,348.61	87,007,032.00	30,171,683.39
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	14,841,840.05	2,894,854.60	2,783,346.10	2,426,588.00	1,184,500.00	2,186,700.00	705,266.23	5,175,460.66	4,983,896.53	-	37,182,452.17	55,296,596.00	18,114,143.83
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	11,573,500.00	26,490,018.52	9,133,268.00	13,133,966.52	7,297,424.02	14,792,204.99	1,982,000.00	9,770,800.00	14,129,459.25	-	108,302,641.30	149,420,468.00	41,117,826.70
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	5,199,300.00	494,700.00	946,550.00	1,311,373.00	1,793,950.00	4,133,125.11	-	999,923.00	934,000.00	-	15,812,921.11	23,764,670.00	7,951,748.89
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	7,919,600.00	356,600.00	1,709,450.00	1,154,397.68	841,700.00	425,000.00	453,700.00	852,000.00	2,268,510.00	-	15,980,957.68	23,764,643.00	7,783,685.32
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	5,481,400.00	10,000.00	219,600.00	1,392,885.00	1,996,259.00	200,000.00	-	962,200.00	1,158,000.00	-	11,420,344.00	17,265,982.00	5,845,638.00
ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA,	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
COOPERATIVE INFORMATION NETWORK	4,795,400.00	149,000.00	-	131,000.00	2,997,200.00	-	-	333,000.00	100,000.00	-	8,505,600.00	12,997,268.00	4,491,668.00
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	10,517,000.00	4,508,201.53	10,174,900.00	1,898,400.00	3,093,600.00	21,915,300.00	452,380.95	484,000.00	5,468,995.00	-	58,512,777.48	86,854,275.00	28,341,497.52
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	1,774,500.00	700,000.00	2,865,000.00	958,250.00	252,000.00	500,000.00	-	899,035.00	1,688,000.00	-	9,636,785.00	14,936,824.00	5,300,039.00
BIORESOURCE DEVELOPMENT CENTRE IDAH, KOGI STATE	1,157,000.00	629,500.00	1,479,000.00	645,900.00	-	1,073,200.00	-	368,000.00	356,000.00	-	5,708,600.00	8,912,820.00	3,204,220.00
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	3,820,675.06	300,000.00	2,984,989.07	280,000.00	793,142.29	1,978,452.53	-	-	70,592.83	-	10,227,851.78	17,323,919.00	7,096,067.22
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	2,547,900.00	220,000.00	4,353,200.00	615,000.00	949,500.00	2,357,300.00	-	533,000.00	213,000.00	-	11,788,900.00	17,823,915.00	6,035,015.00
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	2,431,400.00	1,870,000.00	2,630,000.00	2,285,500.00	1,404,000.00	1,460,000.00	-	1,918,600.00	826,000.00	-	14,825,500.00	22,596,408.00	7,770,908.00
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	3,220,200.00	713,950.00	1,487,975.00	755,750.00	407,500.00	3,201,500.00	100,000.00	1,029,200.00	174,345.00	-	11,090,420.00	16,696,670.00	5,606,250.00
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	2,433,150.00	821,100.00	3,457,560.00	612,396.00	657,425.00	1,710,199.84	-	574,800.00	208,860.00	-	10,475,490.84	15,921,824.00	5,446,333.16
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	450,000.00	20,000.00	334,371.67	500,000.00	-	105,000.00	-	70,000.00	184,990.00	-	1,664,361.67	2,400,000.00	735,638.33
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	107,000.00	121,000.00	235,500.00	99,500.00	132,000.00	320,500.00	-	306,500.00	-	-	1,322,000.00	2,400,000.00	1,078,000.00
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	1,005,952.32	330,885.13	1,135,609.10	123,030.45	384,414.08	581,880.64	106,259.99	368,515.65	435,889.33	-	4,472,436.69	6,924,884.00	2,452,447.31
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	450,000.00	80,000.00	780,000.00	810,000.00	360,000.00	-	-	330,000.00	710,000.00	-	3,520,000.00	5,412,827.00	1,892,827.00
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	1,345,555.00	100,000.00	900,000.00	489,850.00	432,000.00	498,550.00	-	249,000.00	400,000.00	-	4,414,955.00	6,995,711.00	2,580,756.00
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	1,329,700.00	260,000.00	649,000.00	303,000.00	702,000.00	459,000.00	-	197,500.00	845,000.00	-	4,745,200.00	7,246,967.00	2,501,767.00
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	832,400.00	311,000.00	973,500.00	908,100.00	100,000.00	486,500.00	-	-	37,400.00	-	3,648,900.00	5,566,021.00	1,917,121.00
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	1,095,400.00	657,000.00	54,709,140.15	640,000.00	47,105,000.00	747,000.00	-	-	17,870,000.00	-	122,823,540.15	7,291,182.00	(115,532,358.15)
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	663,300.00	430,780.00	880,000.00	559,800.00	167,000.00	838,200.00	-	1,116,000.00	350,000.00	-	5,005,080.00	6,775,980.00	1,770,900.00
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	748,600.00	150,000.00	891,600.00	41,550.00	290,000.00	534,550.00	-	220,800.00	461,450.00	-	3,338,550.00	5,082,699.00	1,744,149.00
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	558,900.00	1,220,000.00	1,160,000.00	837,000.00	-	787,000.00	-	530,000.00	28,262,900.00	-	33,355,800.00	7,661,076.00	(25,694,724.00)
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	841,140.00	133,000.00	719,400.00	43,500.00	540,000.00	470,400.00	-	256,000.00	588,950.00	-	3,592,390.00	5,514,900.00	1,922,510.00
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	1,292,000.00	136,500.00	689,000.00	821,800.00	642,000.00	642,000.00	-	268,700.00	200,000.00	-	4,692,000.00	7,843,135.00	3,151,135.00
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	2,751,792.80	592,700.00	597,799.46	94,600.00	53,000.00	203,100.00	-	148,299.46	690,766.66	-	5,132,058.38	8,911,473.00	3,779,414.62
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	675,000.00	415,000.00	904,200.00	128,000.00	200,000.00	1,050,000.00	-	505,000.00	863,000.00	-	4,740,200.00	7,259,349.00	2,519,149.00
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	1,995,000.00	343,000.10	685,000.00	170,000.00	490,000.00	1,387,000.00	-	315,000.00	-	-	5,385,000.10	7,212,635.00	1,827,634.90
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	65,000.00	210,000.00	50,000.00	254,085.00	-	-	-	-	50,000.00	-	629,085.00	1,200,000.00	570,915.00
BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
BOARD FOR TECHNOLOGY BUSIINESS INCUBATOR CENTRE - ABUJA	4,134,801.83	2,899,681.15	2,732,347.07	2,740,760.94	-	20,225,894.82	2,575,454.60	1,190,220.89	7,907,876.63	-	44,407,037.93	68,815,355.00	24,408,317.07
TECHNOLOGY INCUBATION CENTRE, GOMBE	996,080.00	618,600.00	-	-	400,000.00	400,000.00	61,600.00	-	270,000.00	-	2,746,280.00	8,584,000.00	5,837,720.00
TECHNOLOGY INCUBATION CENTRE, KATSINA	-	669,560.00	530,000.00	240,000.00	-	645,000.00	-	392,000.00	400,000.00	-	2,876,560.00	8,584,000.00	5,707,440.00
TECHNOLOGY INCUBATION CENTRE, LAFIA	959,680.00	552,000.00	-	540,600.00	410,000.00	261,700.00	-	-	140,000.00	-	2,863,980.00	8,584,000.00	5,720,020.00
TECHNOLOGY INCUBATION CENTRE, LOKOJA	965,000.00	680,000.00	341,130.00	-	410,000.00	-	-	260,000.00	-	-	2,656,130.00	8,584,000.00	5,927,870.00
TECHNOLOGY INCUBATION CENTRE, MAKURDI	945,440.00	765,200.00	215,760.00	206,800.00	-	660,000.00	-	200,000.00	-	-	2,993,200.00	8,584,000.00	5,590,800.00
NORTH WEST ZONAL OFFICE, KANO	1,560,651.00	563,690.00	576,000.00	725,000.00	928,434.00	528,000.00	318,640.00	530,200.00	1,360,795.00	-	7,091,410.00	10,000,000.00	2,908,590.00
NORTH EAST ZONAL OFFICE, BAUCHI	1,648,600.00	740,000.00	434,000.00	710,000.00	644,600.00	800,000.00	335,000.00	430,000.00	1,431,200.00	-	7,173,400.00	10,000,000.00	2,826,600.00
NORTH CENTRAL ZONAL OFFICE, MINNA	1,541,190.00	895,000.00	585,000.00	728,560.00	624,975.00	765,000.00	370,000.00	60,000.00	1,633,175.00	-	7,202,900.00	10,000,000.00	2,797,100.00



NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VARIRANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
SOUTH WEST ZONAL OFFICE, LAGOS	2,279,132.00	547,000.00	692,300.00	477,000.00	890,268.00	821,000.00	241,000.00	280,000.00	970,400.00	-	7,198,100.00	10,000,000.00	2,801,900.00
SOUTH SOUTH ZONAL OFFICE, BENIN	1,576,900.00	874,320.00	1,089,800.00	588,000.00	697,600.00	820,000.00	392,800.00	405,700.00	1,455,700.00	-	7,900,820.00	10,000,000.00	2,099,180.00
SOUTH EAST ZONAL OFFICE, NNEWI	1,406,800.00	760,000.00	782,000.00	290,000.00	711,000.00	846,000.00	178,000.00	428,000.00	1,812,227.22	-	7,214,027.22	10,000,000.00	2,785,972.78
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	1,668,640.00	1,238,000.00	2,088,342.00	458,500.00	469,860.00	269,000.00	539,500.00	253,660.00	1,069,553.00	-	8,055,055.00	12,262,509.00	4,207,454.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	1,443,400.00	713,200.00	453,412.50	600,700.00	844,000.00	1,348,200.00	309,609.22	229,600.00	695,453.00	-	6,637,574.72	9,707,761.00	3,070,186.28
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	1,876,432.90	364,999.98	834,989.92	901,950.00	397,079.98	1,447,099.78	180,800.00	469,000.00	736,442.11	-	7,208,794.67	9,999,224.00	2,790,429.33
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	1,254,413.62	901,900.00	1,369,792.12	427,600.00	664,300.00	121,600.00	472,500.00	316,000.00	782,597.87	-	6,310,703.61	9,592,236.00	3,281,532.39
TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	1,004,500.00	637,000.00	547,000.00	420,000.00	648,000.00	198,000.00	586,000.00	250,000.00	701,280.00	-	4,941,780.00	7,467,247.00	2,525,467.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	839,302.11	1,038,630.00	640,001.79	614,000.00	271,000.00	717,773.50	90,000.04	247,500.00	627,000.00	-	5,085,207.44	7,416,892.00	2,331,684.56
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	1,478,500.00	430,000.00	630,780.00	385,240.00	718,000.00	1,064,000.00	51,280.00	224,776.00	749,140.00	-	5,731,716.00	8,764,000.00	3,032,284.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	852,080.00	729,720.00	752,642.11	474,096.02	543,300.00	150,000.00	420,303.00	250,560.00	718,220.00	-	4,890,921.13	7,663,517.00	2,772,595.87
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	688,628.00	308,000.00	702,239.90	292,560.00	540,720.00	600,014.00	210,400.00	122,594.00	705,464.56	-	4,170,620.46	6,282,927.00	2,112,306.54
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	1,058,577.80	367,975.00	413,905.86	487,218.01	674,625.35	197,984.00	502,930.59	263,422.00	1,189,792.14	-	5,156,430.75	7,789,767.00	2,633,336.25
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	760,992.00	694,943.00	1,208,742.11	380,340.00	626,000.00	271,327.00	308,070.00	213,100.00	1,026,648.00	-	5,490,162.11	7,758,092.00	2,267,929.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	760,992.00	694,943.00	1,208,742.11	380,340.00	626,000.00	271,327.00	308,070.00	213,100.00	1,026,648.00	-	5,490,162.11	8,016,301.00	2,526,138.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	567,499.99	214,753.00	140,000.00	120,000.00	2,193,319.91	-	355,499.99	50,000.00	1,007,802.10	-	4,648,874.99	7,071,731.00	2,422,856.01
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	1,773,320.00	253,000.00	106,900.00	757,950.00	1,272,199.99	296,000.00	50,000.00	138,000.00	274,250.00	-	4,921,619.99	7,500,000.00	2,578,380.01
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,958,914.61	230,000.00	138,000.00	357,553.00	495,500.00	1,400,962.50	-	300,000.00	157,500.00	-	5,038,430.11	7,670,000.00	2,631,569.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	1,276,222.11	152,100.00	101,400.00	145,760.00	563,300.00	65,000.00	484,400.00	50,000.00	2,750,460.00	-	5,588,642.11	8,514,270.00	2,925,627.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	1,693,880.00	158,342.11	129,710.00	169,700.00	994,055.11	1,270,399.99	-	20,000.00	215,000.00	-	4,651,087.21	6,548,980.00	1,897,892.79
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	2,813,600.00	120,000.00	10,000.00	-	958,400.00	-	1,149,942.11	-	3,329,253.00	-	8,381,195.11	12,780,706.00	4,399,510.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	-	2,105,200.00	70,000.00	10,200.00	420,000.00	44,000.00	138,400.00	49,200.00	2,419,493.00	-	5,256,493.00	8,008,370.00	2,751,877.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	1,901,300.00	350,000.00	50,000.00	386,000.00	514,080.00	929,050.00	150,000.00	-	1,246,922.11	-	5,527,352.11	8,430,400.00	2,903,047.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	1,925,240.00	321,600.00	415,322.11	607,400.00	115,560.00	158,560.00	1,058,750.00	301,000.00	2,550,373.00	-	7,453,805.11	10,514,340.00	3,060,534.89
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	4,635,350.00	418,900.00	824,350.00	1,477,805.00	486,400.00	300,000.00	1,003,750.00	296,700.00	3,379,220.00	-	12,822,475.00	19,516,000.00	6,693,525.00
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	8,224,260.00	715,000.00	295,990.00	617,780.00	-	6,234,395.22	709,999.99	995,000.00	2,453,490.00	-	20,245,915.21	29,253,386.00	9,007,470.79
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	10,957,876.33	413,500.00	1,187,025.00	2,391,720.00	-	8,611,663.84	3,380,650.00	1,742,850.00	2,408,000.00	-	31,093,285.17	55,951,249.00	24,857,963.83
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	3,711,980.00	300,000.00	30,400.00	221,800.00	32,000.00	4,050,254.75	968,000.00	808,800.00	4,892,720.00	-	15,015,954.75	22,236,957.00	7,221,002.25
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	2,081,300.00	1,005,700.00	280,900.00	1,064,120.00	5,889,601.00	4,643,999.94	100,000.00	1,200,850.00	4,723,613.00	-	20,990,083.94	29,020,550.00	8,030,466.06
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	6,863,315.60	5,455,404.99	2,315,938.49	2,954,456.94	7,888,025.73	2,322,999.98	355,360.00	865,299.99	1,598,499.99	-	30,619,301.71	45,324,113.00	14,704,811.29
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	16,318,027.78	533,000.00	1,553,200.00	1,810,970.00	2,751,200.00	4,205,250.00	265,526.32	3,530,600.00	200,000.00	-	31,167,774.10	45,026,613.00	13,858,838.90
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	7,412,200.00	1,195,000.00	733,000.00	3,797,000.00	-	1,480,000.00	-	1,730,000.00	1,473,000.00	-	17,820,200.00	26,929,768.00	9,109,568.00
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	3,486,370.00	1,634,000.00	497,700.00	1,109,200.00	214,600.00	3,681,100.00	3,149,272.54	1,391,400.00	1,872,200.00	142,070,439.07	159,106,281.61	26,840,306.00	(132,265,975.61)
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	6,345,259.85	1,354,660.86	3,122,129.25	3,598,660.25	3,008,391.17	10,365,972.15	5,505,706.48	11,121,392.15	14,079,907.71	-	58,502,079.87	91,688,314.00	33,186,234.13
PROJECT DEVELOPMENT INSTITUTE - ENUGU	7,558,272.00	8,806,411.80	2,060,266.26	14,266,839.29	-	4,912,000.00	2,340,500.00	3,308,380.14	13,734,140.08	-	56,986,809.57	81,852,464.00	24,865,654.43
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	2,022,423.65	2,836,500.00	1,088,900.00	3,592,065.28	3,171,490.00	4,050,576.00	1,810,200.00	2,195,246.00	7,459,150.00	-	28,226,550.93	45,635,338.00	17,408,787.07
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	6,372,575.65	16,504,773.24	809,330.00	2,050,331.26	370,000.00	4,335,500.00	3,335,095.22	1,541,315.00	4,057,394.75	-	39,376,315.12	60,173,701.00	20,797,385.88
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	17,420,880.40	1,428,677.63	595,000.00	869,050.00	3,066,740.00	7,773,347.04	-	272,185.00	15,334,869.67	-	46,760,749.74	69,943,866.00	23,183,116.26
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	16,051,979.93	10,567,454.29	3,107,300.00	18,763,598.14	6,413,950.00	18,165,000.00	2,100,000.00	7,917,366.45	25,328,277.98	-	108,414,926.79	151,689,810.00	43,274,883.21
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	-	-	-	-	-	-	-	-	-	-	-	8,584,000.00	8,584,000.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	-	-	-	-	-	-	-	-	-	-	-	8,584,000.00	8,584,000.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	-	-	-	-	-	-	-	-	-	-	-	8,584,000.00	8,584,000.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	-	-	-	-	-	-	-	-	-	-	-	-	-
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	19,024,150.00	4,896,750.15	10,099,874.75	5,236,635.00	28,238,041.00	4,376,402.87	850,000.00	8,392,766.00	13,718,219.04	-	94,832,838.81	150,227,718.00	55,394,879.19
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	5,729,255.00	911,400.00	310,000.00	1,258,050.00	735,040.00	3,671,199.99	2,303,304.00	804,300.00	2,288,057.31	-	18,010,606.30	26,861,125.00	8,850,518.70
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	6,906,975.68	2,149,510.02	230,000.00	963,042.51	-	2,858,141.00	-	2,740,601.70	79,545.00	-	15,917,815.91	23,413,723.00	7,495,907.09
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	7,592,514.81	3,566,421.65	-	-	-	19,144,159.90	-	-	-	-	30,303,096.36	47,201,740.00	16,898,643.64
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	624,950.00	169,539.00	-	-	-	456,250.00	-	-	-	-	1,250,739.00	2,000,000.00	749,261.00
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	636,290.00	318,843.00	-	-	-	327,200.00	-	-	-	-	1,282,333.00	2,000,000.00	717,667.00
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	158,582.00	636,048.00	-	-	-	460,620.00	-	-	-	-	1,255,250.00	2,000,000.00	744,750.00
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	475,438.00	318,380.00	-	-	-	462,230.00	-	-	-	-	1,256,048.00	2,000,000.00	743,952.00
SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00



NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VARIANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	-	-	-	-	-	-	-	-	-	-	-	7,083,000.00	7,083,000.00
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	7,291,292.47	2,103,046.90	564,596.00	1,494,047.00	-	4,235,985.00	511,250.00	6,039,935.00	3,577,741.00	-	25,817,893.37	40,561,424.00	14,743,530.63
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	-	-	-	578,836.30	-	3,594,226.15	-	1,117,266.66	309,500.00	-	5,599,829.11	8,737,543.00	3,137,713.89
NATIONAL CENTRE FOR REMOTE SENSING - JOS	12,771,719.04	472,500.00	1,533,000.00	964,250.00	1,362,550.00	1,825,000.00	-	1,309,000.00	1,173,000.00	-	21,411,019.04	32,338,030.00	10,927,010.96
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	4,151,435.00	2,610,588.00	1,779,770.00	3,363,460.01	3,405,240.00	5,366,563.98	1,393,045.00	936,800.00	2,086,444.98	-	25,093,346.97	37,808,360.00	12,715,013.03
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	1,514,500.00	1,443,120.01	382,800.00	109,000.00	699,700.00	1,064,642.11	138,200.00	187,700.00	648,494.00	-	6,188,156.12	9,264,722.00	3,076,565.88
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	1,480,640.00	1,689,487.00	1,333,392.11	894,200.00	337,360.00	140,000.00	210,000.00	-	507,240.00	-	6,592,319.11	9,752,455.00	3,160,135.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	2,049,090.00	467,000.00	203,450.00	305,000.00	301,000.00	1,447,000.00	237,258.00	165,000.00	1,147,145.11	-	6,321,943.11	9,634,937.00	3,312,993.89
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	2,137,230.00	51,000.00	205,080.00	525,500.00	500,240.00	1,862,258.52	772,087.49	357,850.00	754,220.00	-	7,165,466.01	11,652,062.00	4,486,595.99
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	2,057,588.00	211,000.00	317,050.00	919,600.00	419,000.00	876,700.00	-	888,500.00	1,079,110.00	-	6,768,548.00	11,507,786.00	4,739,238.00
SOKOTO ENERGY RESEARCH CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	2,923,411.00	186,000.00	287,040.00	1,399,060.00	1,589,217.00	2,689,712.90	-	438,587.89	926,640.99	-	10,439,669.78	15,414,420.00	4,974,750.22
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	3,192,354.00	538,500.00	1,104,200.01	1,570,530.00	1,031,004.00	1,219,200.00	8,600.00	1,209,100.00	955,000.00	-	10,828,488.01	15,685,758.00	4,857,269.99
NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	1,836,619.50	65,309.75	96,150.00	460,800.00	1,003,600.00	21,805.00	446,250.00	83,995.00	647,396.70	-	4,661,925.95	7,083,000.00	2,421,074.05
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	2,384,000.00	68,000.00	234,050.03	1,877,959.17	1,262,003.88	612,000.01	-	2,915,917.56	3,612,503.74	-	12,966,434.39	21,176,991.00	8,210,556.61
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	3,386,226.00	511,000.00	1,070,770.00	2,384,364.07	927,840.00	1,735,246.62	-	261,150.00	1,222,820.00	-	11,499,416.69	18,556,439.00	7,057,022.31
ENERGY COMMISSION OF NIGERIA	2,103,323.20	400,000.00	964,960.92	662,000.00	838,500.46	1,445,432.67	-	164,000.00	206,342.11	-	6,784,559.36	10,297,212.00	3,512,652.64
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	20,495,920.95	13,212,221.98	6,857,810.00	8,358,425.00	21,256,493.14	23,385,366.60	-	5,699,600.00	46,985,871.01	-	146,251,708.68	226,142,418.00	79,890,709.32
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	5,519,317.50	906,000.00	2,323,010.00	3,913,746.88	1,721,600.00	360,000.00	-	757,500.00	1,626,195.60	-	17,127,369.98	24,575,110.00	7,447,740.02
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	1,423,585.00	718,200.00	528,988.76	730,600.00	912,212.50	428,285.00	360,842.50	184,000.00	1,328,293.92	-	6,615,007.68	10,545,527.00	3,930,519.32
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	2,335,733.00	115,000.00	426,000.00	557,200.50	495,200.00	795,200.00	161,800.00	603,200.00	1,398,842.11	-	6,888,175.61	9,291,026.00	2,402,850.39
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	98,855,196.32	33,853,797.56	61,403,602.83	36,030,146.21	20,491,524.00	26,016,470.00	599,200.00	7,948,465.00	68,028,167.76	-	353,226,569.68	508,800,000.00	155,573,430.32
NIGERIAN RAILWAY CORPORATION	36,722,656.38	14,007,485.79	2,508,083.19	1,568,817.33	3,557,400.00	436,000.00	100,000.00	6,559,538.51	202,800.00	-	65,662,781.20	99,400,000.00	33,737,218.80
NATIONAL INLAND WATERWAYS AUTHORITY	23,015,374.82	849,849.70	7,844,473.80	1,103,029.72	9,679,652.76	-	1,003,000.00	3,456,300.60	8,724,315.16	-	55,675,996.56	105,400,000.00	49,724,003.44
MARITIME ACADEMY, ORON	18,461,353.00	8,332,407.32	1,732,250.00	2,591,700.00	-	-	1,098,000.00	-	6,847,500.00	-	39,063,210.32	59,400,000.00	20,336,789.68
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	601,337,433.33	80,262,094.57	436,682,574.07	527,847,035.89	307,361,125.00	174,857,347.17	30,412,406.20	132,794,839.94	476,307,199.90	-	2,767,862,056.07	81,400,000.00	(2,686,462,056.07)
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	4,222,600.00	1,821,500.00	1,117,700.00	2,329,051.00	2,698,900.00	1,903,950.00	2,579,070.00	2,183,700.00	2,972,300.00	-	21,828,771.00	33,400,000.00	11,571,229.00
NIGERIAN METEOROLOGICAL AGENCY	28,853,116.00	62,975,400.00	-	57,872,137.68	-	-	6,712,000.00	-	4,947,340.00	-	161,359,993.68	243,400,000.00	82,040,006.32
FEDERAL INLAND REVENUE SERVICES	34,493,706.25	8,419,782.50	-	17,078,168.56	21,346,830.65	1,360,000.00	4,508,000.00	4,066,911.63	12,410,180.72	-	103,683,580.31	159,400,000.00	55,716,419.69
ACCIDENT INVESTIGATION BUREAU	3,235,732,637.46	1,481,335,374.57	2,166,457,497.80	2,377,785,980.22	2,286,478,672.39	2,872,110,812.25	3,171,431,789.22	2,096,447,167.57	7,577,862,886.18	-	27,265,642,817.66	-	(27,265,642,817.66)
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	56,570,914.55	1,579,800.00	6,330,512.00	3,355,715.75	10,200,418.52	200,000.00	-	1,088,596.10	14,725,004.08	-	94,050,961.00	159,400,003.00	65,349,042.00
NATIONAL RURAL ELECTRIFICATION AGENCY	159,509,874.03	7,904,409.11	34,840,850.55	18,558,607.65	28,692,630.00	21,125,640.00	17,158,314.00	7,084,735.80	48,270,754.09	-	343,145,815.23	777,001,196.00	433,855,380.77
NIGERIAN ELECTRICITY REGULATORY COMMISSION	11,152,906.10	4,317,298.67	6,968,924.00	10,414,844.99	6,314,699.99	7,690,000.00	1,736,500.00	1,228,500.00	11,117,756.49	-	60,941,430.24	92,027,162.00	31,085,731.76
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	54,175,452.17	1,361,955.51	13,816,615.00	14,263,930.00	40,270,276.00	100,000.00	-	2,608,095.00	10,299,650.00	-	136,895,973.68	-	(136,895,973.68)
NATIONAL POWER TRAINING INSTITUTE	80,940,940.63	13,092,600.00	17,631,215.00	22,933,437.98	17,673,413.50	50,883,373.00	16,515,606.00	8,584,770.00	82,244,811.00	-	310,500,167.11	432,241,935.00	121,741,767.89
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	22,776,450.00	11,423,499.56	3,646,450.00	15,909,548.12	4,487,800.00	8,740,000.00	1,788,900.00	1,954,500.00	16,404,477.09	-	87,131,624.77	133,108,198.00	45,976,573.23
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	107,753,604.92	8,525,214.98	31,935,482.37	22,562,175.65	11,306,204.25	27,243,898.18	13,901,126.98	8,112,216.00	70,518,977.83	-	301,858,901.16	257,000,000.00	(44,858,901.16)
FEDERAL SCHOOL OF SURVEY, OYO	70,649,864.88	17,699,494.24	11,240,060.00	25,649,620.50	-	23,329,200.00	2,912,000.00	6,008,000.00	36,773,694.69	-	194,261,934.31	225,000,000.00	30,738,065.69
FEDERAL ROAD MAINTENANCE AGENCY	1,202,600.00	4,396,580.57	45,700.00	4,877,949.99	-	-	-	-	6,390,916.64	-	16,913,747.20	25,839,417.00	8,925,669.80
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	26,412,967.00	15,508,818.90	27,844,455.00	9,296,755,261.64	13,373,160.00	41,892,606.25	76,242,706.42	5,437,812.50	103,427,706.39	-	9,606,895,494.10	14,984,468,075.00	5,377,572,580.90
SURVEY COUNCIL OF NIGERIA	1,185,131.00	271,908.01	90,850.00	1,875,965.46	758,231.00	378,000.00	-	3,000.00	297,050.00	-	4,860,135.47	9,098,771.00	4,238,635.53
REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	5,708,640.10	1,031,100.00	-	-	-	-	-	2,535,598.16	-	-	9,275,338.26	14,055,225.00	4,779,886.74
MINISTRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	-	-	-	-	-	-	-	-	-	-	-	-	-
DEPARTMENT OF PETROLEUM RESOURCES	189,757,714.02	-	51,794,400.72	14,285,410.00	73,811,449.90	-	3,932,250.00	8,504,065.00	102,321,973.63	-	444,407,263.27	711,255,077.00	266,847,813.73
PETROLEUM TRAINING INSTITUTE	6,750,291,581.86	2,196,080,314.10	936,512,466.05	775,221,290.10	1,767,991,139.95	1,017,481,289.70	1,665,930,902.38	355,183,706.62	6,697,594,393.61	-	22,162,287,084.37	592,907,095.00	(21,569,379,989.37)
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	28,500,608.04	36,936,355.88	25,686,112.75	9,455,511.18	2,054,729.00	9,499,767.20	-	1,317,400.00	26,313,720.31	-	139,764,204.36	250,130,838.00	110,366,633.64
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	-	-	-	-	-	-	-	-	-	-	-	-	-
NIGERIA NUCLEAR REGULATORY AUTHORITY	496,967,999.87	228,930,132.84	164,386,997.78	41,736,641.94	368,396,538.04	77,574,752.39	311,192,501.84	28,903,001.00	610,954,096.67	-	2,329,042,662.37	191,239,208.00	(2,137,803,454.37)
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	54,175,452.17	1,361,955.51	13,816,615.00	14,263,930.00	40,270,276.00	100,000.00	-	2,608,095.00	10,299,650.00	-	136,895,973.68	246,878,659.00	109,982,685.32
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	163,685,867.65	21,766,614.12	28,443,870.00	46,336,325.00	41,928,281.84	71,545,570.08	1,198,400.00	54,220,787.45	92,506,244.48	-	521,631,960.62	767,937,312.00	246,305,351.38
NIGERIAN GEOLOGICAL SURVEY AGENCY.	3,569,096.39	1,081,400.00	859,000.00	394,000.00	947,840.00	5,056,684.00	-	859,500.00	2,686,303.00	-	15,453,823.39	23,224,839.00	7,771,015.61
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	47,308,498.83	14,525,074.09	8,806,757.50	22,023,497.24	4,613,200.00	40,486,500.00	4,286,000.00	15,223,595.00	11,072,898.00	-	168,346,020.66	236,115,716.00	67,769,695.34
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	7,295,819.98	2,645,139.15	1,815,100.00	2,834,988.40	6,078,649.00	13,877,438.09	4,335,550.01	3,267,826.30	6,608,409.52	-	48,758,920.45	73,709,852.00	24,950,931.55
METALLURGICAL TRAINING INSTITUTE, ONITSHA	8,007,675.51	2,434,891.62	1,508,396.00	1,043,694.29	-	10,236,907.76	662,000.00	1,267,064.90	11,347,990.00	-	36,508,620.08	51,682,655.00	15,174,034.92
NATIONAL IRON ORE MINING PROJECT - ITAKPE	17,372,433.33	1,548,950.00	3,263,221.22	2,259,800.00	2,518,425.16	19,845,133.32	1,731,333.88	6,187,970.00	5,277,241.45	-	60,004,508.36	90,792,020.00	30,787,511.64
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	10,985,373.00	3,032,015.00	1,131,800.00	2,641,600.00	700,000.00	15,632,111.00	1,130,000.00	227,000.00	995,000.00	-	36,474,899.00	62,626,986.00	26,152,087.00
NIGERIA MINING CADASTRE OFFICE & CENTRES	19,920,503.00	5,433,444.44	2,454,645.00	45,918,896.44	1,565,140.00	13,667,215.00	-	6,487,818.63	8,606,168.61	-	104,053,831.12	82,519,901.00	(21,533,930.12)
AJAOKUTA STEEL COMPANY LIMITED	21,707,586.74	7,945,000.00	35,833,080.41	9,432,380.30	6,485,183.68	8,841,598.20	15,645,299.10	12,055,000.30	22,331,590.59	-	140,276,719.32	195,270,604.00	54,993,884.68
SOLID MINERAL DEVELOPMENT FUND OFFICE	3,818,900.00	5,040,800.00	4,182,690.00	3,326,640.00	2,280,500.00	18,701,120.00	1,501,600.00	7,589,390.00	7,553,360.00	-	53,995,000.00	75,270,150.00	21,275,150.00
BUDGET AND NATIONAL PLANNING	93,537,461.00	3,204,770.00	5,811,040.00	11,889,823.50	1,110,400.00	47,956,098.75	165,205,472.19	5,189,850.00	42,788,464.88	-	376,693,380.32	67,269,822.00	(309,423,558.32)
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	191,748,697.69	23,064,782.12	68,341,466.51	109,044,701.99	73,201,900.14	19,562,500.00	24,925,766.00	24,625,300.01	103,403,826.83	-	637,918,941.29	978,500,003.00	340,581,061.71
	14,714,064.00	17,098,266.80	3,084,500.00	3,205,311.83	8,358,854.80	28,566,620.00	2,079,200.00	1,637,950.00	18,114,817.16	-	96,859,584.59	148,285,169.00	51,425,584.41

NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VARIANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
CENTRE FOR MANAGEMENT DEVELOPMENT	113,926,214.19	14,712,431.57	33,353,656.60	48,590,667.08	618,320,933.38	49,809,626.02	15,509,335.27	24,050,136.80	45,751,418.92	-	964,024,419.83	204,110,466.00	(759,913,953.83)
NATIONAL BUREAU OF STATISTICS	78,244,979.10	25,951,293.84	13,584,049.65	83,321,387.27	3,700,870.00	26,707,502.97	5,917,887.59	20,076,111.19	31,739,744.29	-	289,243,825.90	432,012,795.00	142,768,969.10
BUDGET OFFICE OF THE FEDERATION	121,805,731.75	64,013,148.64	31,443,064.00	12,849,239.00	44,115,549.36	12,462,815.00	245,000.00	24,612,713.00	638,607,247.81	-	949,654,508.56	909,765,346.00	(39,889,162.56)
SERVICE WIDE VOTE	-	-	-	-	-	-	-	-	-	-	-	-	-
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	16,419,779.30	270,700.00	13,017,028.83	6,791,000.05	4,718,828.00	3,579,636.00	-	2,175,450.00	18,049,990.75	-	65,022,412.93	93,981,274.00	28,958,861.07
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	66,557,078.38	18,007,391.86	21,055,100.00	23,903,948.00	11,264,700.00	55,824,091.82	15,853,236.00	30,998,000.00	51,132,369.52	-	294,595,915.58	344,762,287.00	50,166,371.42
FISCAL RESPONSIBLITY COMMISSION	17,783,845.65	5,950,000.00	7,397,948.47	7,676,130.47	4,835,950.00	44,712,580.92	3,811,973.65	10,869,000.00	125,648,642.53	-	228,686,071.69	181,767,615.00	(46,918,456.69)
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	38,514,618.69	17,066,428.29	27,840,168.25	13,797,084.54	9,725,690.10	20,765,196.35	4,614,803.36	23,105,496.77	33,048,916.00	-	188,478,402.35	278,665,581.00	90,187,178.65
NIGERIA HYDROLOGICAL SERVICE AGENCY	2,821,630.60	2,321,500.00	7,742,026.80	12,259,908.40	-	1,349,780.00	-	-	2,050,750.01	-	28,545,595.81	38,935,101.00	10,389,505.19
ANAMBRA/ IMO RBDA	23,214,425.62	604,864.08	1,219,700.00	2,865,020.00	1,448,200.00	862,400.00	-	2,408,040.00	1,876,313.48	-	34,498,963.18	51,935,100.00	17,436,136.82
BENIN/ OWENA RBDA	13,239,470.99	490,236.59	205,156.68	6,536,824.00	-	10,821,749.99	73,000.00	2,260,678.55	821,400.00	-	34,448,516.80	55,605,255.00	21,156,738.20
CHAD BASIN RBDA	9,883,327.25	2,569,600.00	4,262,475.51	3,763,603.76	889,000.00	8,205,745.98	2,259,187.92	1,482,300.00	7,271,138.54	-	40,586,378.96	63,076,963.00	22,490,584.04
CROSS RIVER RBDA	6,508,600.00	2,333,163.64	185,900.00	4,801,398.50	1,970,320.00	5,426,729.18	2,280,000.00	133,000.00	2,311,370.00	-	25,950,481.32	43,388,664.00	17,438,182.68
HADEJIA-JAMAA>ARE RBDA	6,208,658.18	578,966.87	303,826.55	4,044,747.50	4,590,072.90	9,214,241.25	310,000.00	4,326,018.14	8,156,267.62	-	37,730,799.01	61,092,918.00	23,362,118.99
LOWER BENUE RBDA	887,560.00	1,823,400.00	335,100.00	2,107,380.00	851,800.00	10,132,300.00	815,350.00	2,914,430.00	1,609,865.00	-	21,477,185.00	37,233,558.00	15,756,373.00
LOWER NIGER RBDA	5,411,645.00	501,130.72	498,700.00	614,300.00	-	9,977,700.00	3,939,200.00	665,515.00	2,392,835.00	-	24,001,025.72	37,127,744.00	13,126,718.28
NIGER DELTA RBDA	16,352,580.20	1,257,198.08	1,262,000.00	246,200.00	1,277,000.00	520,000.00	1,919,600.00	3,064,800.00	6,363,800.00	-	32,263,173.28	43,441,662.00	11,178,488.72
OGUN/ OSUN RBDA	10,806,400.00	3,593,538.31	1,230,416.00	3,798,265.00	700,713.40	6,075,310.00	-	2,859,950.00	952,800.00	-	30,017,392.71	44,471,585.00	14,454,192.29
SOKOTO RIMA RBDA	25,812,968.71	5,308,903.31	4,514,934.70	1,929,000.00	475,425.00	9,506,300.00	3,131,868.60	353,330.00	2,075,280.00	-	53,108,010.32	51,736,791.00	(1,371,219.32)
UPPER BENUE RBDA	45,376,236.59	37,079,191.22	1,064,450.00	11,008,795.88	18,576,480.80	10,967,199.95	10,622,826.00	2,541,051.00	17,591,590.10	-	154,822,821.54	53,796,591.00	(101,026,230.54)
UPPER NIGER RBDA	9,459,970.00	1,552,044.28	902,375.00	830,300.00	765,000.00	7,013,995.00	-	439,600.00	2,041,610.00	-	23,004,894.28	35,902,342.00	12,897,447.72
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	3,235,490.00	4,169,508.89	604,200.00	2,386,227.73	1,306,024.28	7,597,666.08	498,750.00	965,472.15	4,369,474.40	-	25,132,813.53	37,657,000.00	12,524,186.47
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	6,822,100.00	1,196,751.33	1,898,675.00	3,787,750.00	3,686,450.00	8,587,000.00	6,308,613.82	2,005,300.00	4,338,000.00	-	38,630,640.15	52,193,751.00	13,563,110.85
GURARA WATER MANAGEMENT AUTHORITY	1,118,700.00	-	757,450.00	-	732,700.00	800,000.00	-	-	600,000.00	-	4,008,850.00	-	(4,008,850.00)
NIGERIA CUSTOMS SERVIVES	908,861,240.55	103,220,697.28	941,658,917.68	174,285,848.86	400,596,788.66	234,718,989.25	417,526,898.25	186,302,248.09	551,989,064.44	-	3,919,160,693.06	14,041,576,322.16	10,122,415,629.10
LAW & JUSTICES SECTOR													
NATIONAL JUDICIAL COUNCIL- ABUJA	720,735,613.08	1,039,817,367.98	487,076,737.56	567,237,179.32	399,237,876.32	301,227,323.11	836,231,871.58	215,325,600.00	1,197,409,404.83	-	5,764,298,973.73	6,364,141,735.28	599,842,761.55
SUPREME COURT OF NIGERIA	1,129,999,997.67	251,892,323.65	587,692,642.67	561,997,445.50	317,146,049.40	209,885,554.50	77,957,199.31	333,873,764.02	970,756,193.60	-	4,441,201,170.32	4,599,760,236.19	158,559,065.87
COURT OF APPEAL	1,254,998,436.88	557,036,563.04	817,609,234.68	569,397,011.84	206,110,515.04	445,562,812.57	200,231,353.66	387,947,499.31	1,145,777,508.65	-	5,584,670,935.67	5,685,000,000.00	100,329,064.33
FEDERAL HIGH COURT-LAGOS	1,321,847,570.80	340,080,719.44	666,769,771.71	695,889,383.75	257,546,769.50	803,981,677.94	37,026,150.19	417,547,266.90	396,885,489.42	-	4,937,574,799.65	7,103,517,468.00	2,165,942,668.35
HIGH COURT OF JUSTICE-FCT ABUJA	438,765,227.20	198,155,390.82	850,470,787.10	460,428,516.09	164,331,933.05	273,621,701.00	73,381,750.00	712,883,000.00	940,346,985.56	-	4,112,385,290.82	4,220,487,741.06	108,102,450.24
SHARIA COURT OF APPEAL-ABUJA	232,278,322.00	44,946,296.58	190,277,450.00	96,969,200.00	82,300,000.00	153,000,000.00	25,000,000.00	137,802,521.43	287,881,116.89	-	1,250,454,906.90	1,337,137,316.99	86,682,410.09
CUSTOMARY COURT OF APPEAL-ABUJA	212,999,120.00	36,498,899.20	301,018,495.00	77,825,798.76	74,999,657.50	220,823,399.54	3,000,000.00	130,479,500.00	256,625,687.29	-	1,314,270,557.29	1,289,860,000.00	(24,410,557.29)
NATIONAL INDUSTRIAL COURT	450,344,431.70	270,747,799.24	412,453,322.25	389,816,963.32	99,989,900.00	500,140,824.61	124,230,000.00	382,045,275.24	763,145,027.00	-	3,392,913,533.36	4,135,965,607.56	743,052,074.20
NATIONAL JUDICIAL INSTITUTE-ABUJA	154,898,447.07	111,894,252.16	176,724,139.37	155,219,342.41	288,200,473.35	241,000,179.00	7,995,999.97	114,455,784.23	240,672,185.23	-	1,491,060,802.79	1,548,489,800.00	57,428,997.21
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	182,763,589.00	48,000,005.00	363,981,000.00	267,493,366.08	47,813,960.00	69,499,999.95	39,499,991.00	112,316,712.19	241,761,870.01	-	1,373,130,493.23	1,392,860,078.32	19,729,585.09
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	344,965,643.63	27,712,275.00	257,666,351.70	214,640,563.38	174,956,425.00	232,957,750.00	29,192,391.17	29,714,964.00	349,673,154.86	-	1,661,479,518.74	1,733,189,235.13	71,709,716.39
FEDERAL MINISTRY OF JUSTICE - HQTRS	306,038,027.41	52,020,648.12	260,329,941.30	28,885,789.99	49,283,556.60	55,111,136.89	953,759,369.51	34,007,069.24	1,139,776,016.23	-	2,879,211,555.28	2,946,841,571.00	67,630,015.72
NIGERIAN LAW REFORM COMMISSION	21,923,701.65	2,000,000.00	4,933,765.00	5,278,001.08	3,379,200.00	6,442,003.42	2,086,800.00	527,500.00	13,338,582.29	-	59,909,553.44	78,435,929.00	18,526,375.56
LEGAL AID COUNCIL	120,127,026.99	1,809,900.00	3,818,850.00	4,989,685.00	6,568,885.00	1,502,283.00	62,000.00	1,707,224.00	16,303,348.50	-	156,889,202.49	231,018,494.00	74,129,291.51
COUNCIL OF LEGAL EDUCATION	211,669,037.10	58,231,731.59	135,617,423.21	187,748,637.04	8,329,105.00	83,826,704.74	19,799,749.67	84,689,900.00	499,442,118.24	-	1,289,354,406.59	92,801,126.00	(1,196,553,280.59)
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	17,779,237.67	5,832,491.49	3,090,250.00	2,797,862.46	12,754,078.95	4,927,322.01	2,797,865.00	747,000.00	8,324,087.91	-	59,050,195.49	86,674,416.00	27,624,220.51
NATIONAL HUMAN RIGHTS COMMISSION	65,221,170.00	5,261,000.00	11,401,750.00	90,000.00	-	-	625.50	-	164,052,945.47	-	246,027,490.97	544,583,067.50	298,555,576.53
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	5,872,400.00	2,422,000.00	190,000.00	936,870.00	1,171,000.00	1,170,683.15	2,317,000.00	962,000.00	2,010,798.00	-	17,052,751.15	25,629,777.00	8,577,025.85
NATIONAL DRUG LAW ENFORCEMENT AGENCY	42,860,224.00	3,996,812.51	6,008,550.00	11,212,284.90	4,518,000.50	182,149,602.12	1,977,580.00	2,256,200.00	1,502,813,499.98	-	1,757,792,754.01	393,973,302.00	(1,363,819,452.01)
NIGERIAN COPYRIGHT COMMISSION	53,670,400.00	1,479,200.00	12,914,450.00	4,909,220.00	7,811,800.00	1,809,700.00	2,914,000.00	2,223,000.00	52,642,284.80	-	140,374,054.80	186,430,370.00	46,056,315.20
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	79,664,392.12	9,294,329.69	45,512,810.02	21,704,322.00	810,000.00	25,202,666.70	6,295,500.00	12,463,000.00	38,158,388.59	-	239,105,409.12	358,195,013.00	119,089,603.88
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	464,274,832.24	48,012,584.92	90,785,419.00	120,215,707.15	21,966,650.00	202,056,948.89	64,515,219.24	66,152,896.00	216,375,341.31	-	1,294,355,598.75	1,312,886,013.00	18,530,414.25
CODE OF CONDUCT BUREAU	115,492,681.23	10,685,700.00	47,805,825.01	45,319,593.50	15,709,343.00	44,617,150.00	4,699,476.19	20,203,915.01	542,978,008.40	-	847,511,692.34	435,616,600.00	(411,895,092.34)
REGIONAL SECTOR													
FEDERAL MINISTRY OF NIGER DELTA HQTRS	135,357,334.62	37,838,500.00	36,807,310.00	50,041,021.44	36,051,732.00	80,201,920.10	34,591,998.00	3,563,200.00	97,840,054.55	-	512,293,070.71	877,089,123.00	364,796,052.29
SOCIAL SECTOR													
NATIONAL CENTER FOR WOMEN DEVELOPMENT	-	3,739,134.22	1,065,050.00	1,078,500.00	14,824,800.00	10,302,862.10	102,000.00	8,617,291.25	9,154,200.00	-	48,883,837.57	74,999,992.00	26,116,154.43
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	17,370,894.51	13,435,384.22	9,247,954.76	796,324.02	10,547,438.00	53,332,454.24	2,308,400.00	3,912,999.61	20,876,278.36	63,032,314.61	194,860,442.33	200,000,000.00	5,139,557.67
NATIONAL YOUTH SERVICE CORPS (NYSC)	188,543,763.00	232,383,218.27	103,938,726.06	89,899,797.25	-	399,721,631.79	6,376,345.00	378,632,647.49	5,293,218,999.01	-	6,692,715,127.87	16,084,911,576.00	9,392,196,448.13
NIGERIA FOOTBALL FEDERATION	37,368,135.00	4,661,050.00	3,614,625.00	6,013,040.00	7,454,700.00	2,135,000.00	10,832,000.00	6,179,300.00	524,999,723.55	9,656,297.05	612,913,870.61	905,695,006.00	292,781,135.39
NIGERIA INSTITUTE FOR SPORTS (NIS)	18,482,416.93	14,075,250.00	13,712,998.63	3,312,050.00	10,254,490.50	16,348,264.13	1,474,634.00	3,958,025.00	22,663,928.88	-	104,282,058.07	76,129,500.00	(28,152,558.07)
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	82,274,174.03	9,996,100.00	91,498,922.17	8,921,022.50	14,728,000.00	2,709,500.00	1,907,400.00	4,146,270.00	371,353,176.13	-	587,534,564.83	425,000,009.00	(162,534,555.83)
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	144,021,668.94	343,000.00	24,935,302.20	39,351,835.02	73,789,448.50	44,303,263.01	6,574,000.00	10,942,832.76	5,140,877,984.98	-	5,485,139,335.41	2,096,326,672.00	(3,388,812,663.41)
FEDERAL MINISTRY OF EDUCATION - HQTRS	167,326,360.41	60,489,761.91	109,389,537.19	112,203,873.43	13,137,670.00	8,456,000.00	2,280,000.00	55,245,791.84	128,362,398.92	-	656,892,193.70	1,017,950,190.00	361,057,996.30
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	298,955,090.73	998,552,836.02	17,023,817,024.32	156,278,172.78	166,523,695.49	183,942,803.82	127,904,712.83	38,843,649.00	879,886,761.89	-	19,874,704,546.88	20,141,024,646.64	266,320,099.76
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	1,393,905.70	4,539,565.00	5,423,152.28	5,869,594.02	1,147,164.65	886,193.25	-	2,422,438.36	3,176,578.55	-	24,858,591.81	37,171,291.00	12,312,699.19
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	4,023,641.51	753,250.00	659,100.00	3,637,992.82	492,850.00	-	340,800.00	1,391,000.00	4,771,788.16	-	16,070,422.49	30,212,342.00	14,141,919.51
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	7,212,903.45	3,895,937.00	10,324,161.80	6,831,429.15	1,095,450.00	1,715,033.30	4,316,625.00	2,161,153.31	6,731,410.64	893,143,117.87	937,427,221.52	58,969,640.00	(878,457,581.52)
NATIONAL LIBRARY OF NIGERIA	41,520,731.25	14,164,007.40	7,350,249.95	12,863,536.40	2,489,000.00	19,412,091.80	4,516,879.88	12,531,050.00	32,941,461.12	-	147,789,007.80	227,937,702.00	80,148,694.20
MASS LITERACY COUNCIL	8,535,036.00	6,962,984.92	1,346,920.00	2,965,050.00	-	5,619,627.50	3,040,025.00	1,059,250.00	9,386,818.25	-	38,935,711.67	59,843,673.00	20,907,961.33
NOMADIC EDUCATION COMMISSION	15,210,463.65	3,833,174.68	7,487,210.00	6,450,721.85	1,997,300.00	12,054,567.04	2,027,432.00	810,000.00	12,368,150.90	-	62,239,020.12	93,527,332.00	31,288,311.88
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	48,481,195.52	2,014,553.29	12,206,754.80	4,488,150.00	3,389,780.00	13,364,060.02	2,409,620.00	44,201,820.13	22,258,701.37	-	152,814,635.13	232,852,798.00	80,038,162.87
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	629,167,523.66	110,283,739.59	282,357,563.97	27,718,355.00	673,884.80	84,443,286.57	5,816,620.00	11,861,270.81	23,378,619.08	-	1,175,700,863.48	91,247,626.00	(1,084,453,237.48)
TEACHERS REGISTRATION COUNCIL OF NIGERIA	13,681,761.00	6,760,116.35	7,537,867.28	2,993,415.00	503,600.00	4,651,249.90	-	6,537,000.00	3,813,050.00	-	46,478,059.53	75,340,962.00	28,862,902.47
COMPUTER REGISTRATION COUNCIL OF NIGERIA	4,058,400.00	931,250.00	350,000.00	2,720,500.00	-	567,014.00	2,027,300.00	305,000.00	2,256,986.00	-	13,216,450.00	20,177,852.00	6,961,402.00
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	71,091,659.16	10,307,020.00	15,577,825.76	28,404,327.08	23,085,059.69	16,706,327.19	1,377,000.00	5,721,886.18	27,186,105.97	-	199,457,211.03	282,233,566.00	82,776,354.97
NATIONAL TEACHERS INSTITUTE	13,297,270.00	8,164,357.14	18,089,392.86	15,992,730.55	1,874,430.00	-	4,725,000.00	7,604,804.00	3,765,000.00	-	73,512,984.55	111,880,449.00	38,367,464.45
FEDERAL POLYTECHNIC ADO-EKITI	4,731,010.15	14,363,608.85	4,585,599.64	3,807,676.13	-	23,102,017.24	-	20,893,429.19	6,893,049.98	41,839,888.34	120,216,279.52	99,266,864.00	(20,949,415.52)
FEDERAL POLYTECHNIC BAUCHI	3,513,850.00	11,040,000.00	1,838,400.00	3,988,594.75	1,711,638.38	3,736,360.00	-	5,654,631.49	24,132,503.50	27,123,714.98	82,739,693.10	86,276,380.00	3,536,686.90



NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VARIANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL POLYTECHNIC BIDA	8,276,020.00	5,588,039.15	45,331,658.85	6,354,197.24	6,396,150.00	-	-	3,908,317.00	16,431,217.95	-	92,285,600.19	137,496,530.00	45,210,929.81
FEDERAL POLYTECHNIC IDAH	44,989,609.00	5,202,499.50	5,134,798.00	4,286,420.00	3,766,400.00	11,349,258.50	1,387,000.00	2,389,470.00	70,191,312.37	-	148,696,767.37	124,905,264.00	(23,791,503.37)
FEDERAL POLYTECHNIC KAURA-NAMODA	9,079,081.60	2,097,340.00	3,243,536.25	4,137,290.19	833,154.00	4,111,300.00	726,500.00	2,396,112.50	30,780,035.52	-	57,603,350.06	89,768,948.00	32,165,597.94
FEDERAL POLYTECHNIC MUBI	226,742,793.03	14,084,191.07	225,402,949.82	88,148,269.61	95,879,056.45	67,269,130.00	28,577,000.00	38,407,435.00	111,587,431.44	-	896,098,256.42	88,199,476.00	(807,898,780.42)
FEDERAL POLYTECHNIC NASARAWA	40,699,258.60	41,867,689.26	237,090,985.09	100,219,495.91	117,468,234.21	96,490,652.99	56,461,359.11	42,961,588.73	152,138,825.62	-	885,398,089.52	78,565,357.00	(806,832,732.52)
FEDERAL POLYTECHNIC UWANA-AFIKPO	3,801,560.00	-	24,852,950.00	3,034,144.15	1,066,650.00	-	-	15,386,539.00	2,299,470.00	-	50,641,313.15	87,348,646.00	36,907,332.85
FEDERAL POLYTECHNIC KADUNA	42,793,503.31	85,890,111.86	255,927,819.49	90,096,498.13	221,688,051.20	262,897,764.00	26,695,659.00	23,236,638.00	354,993,096.41	-	1,364,219,141.40	202,401,588.00	(1,161,817,553.40)
FEDERAL POLYTECHNIC OFFA	99,067,952.45	25,182,725.61	127,868,424.29	108,205,159.67	135,045,368.41	101,793,313.47	26,724,932.13	56,609,470.00	288,911,340.66	-	969,408,686.69	84,308,290.00	(885,100,396.69)
FEDERAL POLYTECHNIC EDE	1,878,888.15	6,019,740.53	1,770,102.50	1,187,400.00	-	455,080.00	191,850.00	7,777,970.00	21,569,847.00	-	40,850,878.18	63,474,791.00	22,623,912.82
FEDERAL POLYTECHNIC AUCHI	2,509,000.00	13,530,250.00	8,374,720.00	3,512,490.00	-	968,950.00	-	1,882,350.00	45,807,360.41	-	76,585,120.41	119,154,675.00	42,569,554.59
FEDERAL POLYTECHNIC NEKEDE	3,185,000.00	1,947,049.75	6,795,000.00	1,034,360.00	-	9,319,592.00	9,943,539.50	4,900,000.00	4,310,000.00	-	41,434,541.25	84,181,797.00	42,747,255.75
FEDERAL POLYTECHNIC OKO	151,227,212.75	7,046,136.10	203,458,685.52	164,471,816.26	89,639,209.04	218,888,137.73	45,730,665.50	73,194,300.23	77,686,336.95	-	1,031,342,503.08	120,417,276.00	(910,925,224.08)
FEDERAL POLYTECHNIC DAMATURU	6,358,147.50	11,959,999.99	3,096,000.00	1,229,400.00	-	142,000.00	4,570,530.00	1,533,500.00	9,298,500.00	-	38,188,077.49	53,374,187.00	15,186,109.51
FEDERAL POLYTECHNIC HUSSAINI ADAMU	29,271,565.38	5,888,000.00	60,738,648.62	59,179,471.35	148,970,191.84	24,973,420.00	12,686,276.44	9,244,150.00	32,313,766.25	-	383,265,489.88	93,270,539.00	(289,994,950.88)
FEDERAL POLYTECHNIC GWANDU	62,181,166.47	48,945,508.75	67,688,976.35	27,987,125.48	292,226,826.33	3,222,889.00	90,687,461.86	8,169,897.96	88,757,114.31	-	689,816,946.51	84,175,180.00	(605,641,766.51)
FEDERAL POLYTECHNIC ILARO	8,080,255.02	-	2,426,300.00	-	-	4,212,400.00	-	8,836,405.00	18,153,500.30	-	41,688,860.32	62,000,007.00	20,311,146.68
YABA COLLEGE OF TECHNOLOGY	226,564,597.68	294,439,088.03	241,415,195.97	59,377,672.23	17,298,413.30	395,400,924.00	132,864,865.12	61,246,235.10	925,565,148.26	-	2,354,172,139.69	174,967,784.00	(2,179,204,355.69)
FEDERAL POLYTECHNIC BALI	7,281,660.00	3,827,811.54	3,883,287.28	5,041,788.00	1,833,520.00	2,817,098.50	-	39,880,878.11	38,056,276.99	-	102,622,320.42	150,823,121.00	48,200,800.58
FEDERAL POLYTECHNIC EKOWE	5,847,311.00	59,134,875.00	9,686,760.00	5,521,993.00	-	-	-	7,878,000.00	2,626,600.00	-	90,695,539.00	150,868,103.00	60,172,564.00
FEDERAL POLYTECHNIC BONNY	27,853,230.00	3,483,500.00	25,893,693.89	3,244,462.00	2,750,300.00	19,669,541.31	3,775,000.00	2,848,323.75	30,376,335.00	-	119,894,385.95	151,353,967.00	31,459,581.05
FEDERAL POLYTECHNIC UKANA	1,537,200.00	645,413.48	760,100.00	2,576,130.00	319,000.00	4,691,552.00	811,685.00	2,760,393.78	10,793,552.80	-	24,895,027.06	37,482,085.00	12,587,057.94
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	1,810,138.50	1,320,907.79	5,831,733.50	2,558,040.00	45,000.00	2,510,339.69	2,141,000.00	1,755,670.00	6,464,731.05	-	24,437,560.53	37,482,081.00	13,044,520.47
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	18,794,276.13	654,719.65	1,134,082.51	5,894,346.09	2,995,094.19	1,368,650.00	1,031,870.00	6,728,490.41	25,706,289.31	-	64,308,818.29	100,000,000.00	35,691,181.71
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	13,483,179.91	-	-	-	-	26,575,634.00	-	5.00	-	-	40,058,818.91	61,628,282.00	21,569,463.09
FEDERAL COLLEGE OF EDUCATION AKOKA	5,361,800.00	3,848,000.00	9,898,750.01	4,581,900.00	1,938,100.00	610,400.00	1,339,100.00	1,824,000.00	6,484,446.02	-	35,886,496.03	54,980,730.00	19,094,233.97
FEDERAL COLLEGE OF EDUCATION ASABA	5,550,750.00	35,413,447.50	974,000.00	9,659,430.00	-	168,000.00	-	292,500.00	1,274,000.00	-	52,732,127.50	77,935,550.00	25,203,422.50
FEDERAL COLLEGE OF EDUCATION BICHI	55,512,135.00	3,278,680.00	50,782,543.08	24,649,301.23	127,383,786.77	7,137,441.60	51,973,075.00	16,048,252.27	180,998,253.28	-	517,763,468.23	49,135,101.00	(468,628,367.23)
FEDERAL COLLEGE OF EDUCATION GOMBE	1,043,840.00	3,713,976.00	3,622,543.90	3,306,620.00	169,420.00	597,800.00	-	669,190.00	19,599,170.00	-	32,722,559.90	52,192,019.00	19,469,459.10
FEDERAL COLLEGE OF EDUCATION GUSAU	33,690,464.00	8,556,341.42	43,890,859.78	19,508,175.80	45,336,671.40	6,894,232.18	62,847,667.65	1,021,455.00	61,893,456.22	-	283,639,323.45	63,045,901.00	(220,593,422.45)
FEDERAL COLLEGE OF EDUCATION KANO	7,727,310.00	3,482,807.50	6,924,640.00	5,783,935.00	-	830,000.00	48,500.00	1,548,900.00	20,069,036.20	-	46,415,128.70	73,120,101.00	26,704,972.30
FEDERAL COLLEGE OF EDUCATION KATSINA	41,468,334.50	56,405,682.27	159,860,513.50	61,387,444.48	96,709,584.67	31,917,377.00	7,080,000.00	4,284,340.00	105,095,407.84	-	564,208,684.26	54,442,236.00	(509,766,448.26)
FEDERAL COLLEGE OF EDUCATION KOTANGORA	13,930,879.63	18,679,729.53	2,492,000.00	-	-	-	-	-	532,250.00	-	35,634,859.16	54,100,000.00	18,465,140.84
FEDERAL COLLEGE OF EDUCATION OBUDU	10,829,937.50	3,410,000.00	8,302,650.00	3,407,300.00	1,959,000.00	6,832,156.88	2,459,553.65	13,250,900.00	19,335,590.00	-	69,787,088.03	106,056,200.00	36,269,111.97
FEDERAL COLLEGE OF EDUCATION OKENE	38,547,570.50	20,701,365.24	96,412,421.00	13,218,582.50	35,476,141.00	39,359,239.39	6,968,189.33	15,944,865.00	64,738,366.00	-	331,366,739.96	108,596,145.00	(222,770,594.96)
FEDERAL COLLEGE OF EDUCATION OMUKU	12,031,750.00	555,000.00	1,065,000.00	6,231,071.44	-	4,430,000.00	4,610,000.00	3,580,000.00	6,967,400.00	-	39,470,221.44	61,031,550.00	21,561,328.56
FEDERAL COLLEGE OF EDUCATION ONDO	5,425,609.50	15,739,237.50	516,300.00	-	1,209,620.00	-	-	12,620,979.50	29,897,776.58	-	65,409,523.08	97,948,596.00	32,539,072.92
FEDERAL COLLEGE OF EDUCATION OYO	6,103,023.80	2,124,965.00	4,994,965.00	7,511,356.13	-	20,248,154.23	-	2,838,000.00	15,898,867.09	-	59,719,331.25	91,707,872.00	31,988,540.75
FEDERAL COLLEGE OF EDUCATION PANKSHIN	5,373,659.28	4,611,197.08	14,946,799.69	4,020,938.68	992,443.24	1,498,283.36	2,788,125.14	10,086,896.04	55,092,020.30	-	99,410,362.81	89,960,277.00	34,868,256.72
FEDERAL COLLEGE OF EDUCATION POTISKUM	8,404,837.00	2,047,000.00	5,542,736.67	3,675,891.08	911,210.00	300,000.00	150,000.00	2,491,820.00	13,703,077.76	-	37,226,572.51	56,980,577.00	19,754,004.49
FEDERAL COLLEGE OF EDUCATION UMUNZE	7,535,000.00	2,253,300.00	6,584,050.00	8,419,960.00	2,101,700.00	2,833,470.00	914,391.33	7,064,650.00	13,224,301.92	-	50,930,823.25	71,843,444.00	20,912,620.75
FEDERAL COLLEGE OF EDUCATION YOLA	2,843,700.00	-	4,676,290.00	3,075,350.00	1,982,950.00	-	-	-	12,971,172.00	-	25,549,462.00	40,599,064.00	15,049,602.00
FEDERAL COLLEGE OF EDUCATION ZARIA	14,285,367.00	4,718,060.00	10,584,975.60	5,560,980.00	-	-	-	664,000.00	18,198,320.00	-	54,011,702.60	85,376,993.00	31,365,290.40
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,449,600.00	3,788,150.00	7,294,306.00	3,480,645.00	-	1,014,000.00	-	-	21,368,541.00	-	38,395,242.00	51,948,244.00	13,553,002.00
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	70,693,639.00	41,389,271.08	47,550,992.56	65,228,403.81	78,676,000.00	136,318,018.30	70,894,202.59	25,195,423.20	303,823,703.93	-	839,769,654.47	63,719,740.00	(776,049,914.47)
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	3,846,345,623.52	47,204,930.65	60,409,241.00	55,436,223.35	21,467,977.46	23,779,380.00	7,745,800.00	10,760,700.00	105,596,424.64	-	4,178,746,300.69	737,540,850.00	(3,441,205,450.69)
UNIVERSITY OF IBADAN	5,856,784.00	74,543,243.99	3,219,352.50	1,330,395.00	-	23,993,916.51	-	-	-	-	108,943,692.00	172,364,149.00	63,420,457.00
UNIVERSITY OF LAGOS	317,499,755.64	1,048,183,352.84	3,871,051,899.46	933,558,775.19	100,299,159.69	464,553,336.41	197,550,391.94	8,138,645.74	2,584,123,900.53	-	9,524,959,217.44	115,108,767.00	(9,409,850,450.44)
UNIVERSITY OF NIGERIA, NNSUKA	848,973,698.80	539,899,512.47	449,582,000.69	315,512,331.13	446,111,162.67	172,129,499.94	266,985,997.56	170,651,051.50	1,039,539,265.39	-	4,249,384,520.15	160,349,456.00	(4,089,035,064.15)
AHMADU BELLO UNIVERSITY, ZARIA	43,290,908.85	90,000,000.00	(36,329,006.34)	-	-	-	-	-	-	-	96,961,902.51	160,581,979.00	63,620,076.49
OBAFEMI AWOLOWO UNIVERSITY	1,104,440.00	45,000,000.00	1,632,000.00	2,066,091.00	1,834,650.00	1,208,050.00	-	1,220,650.00	13,986,598.89	-	68,052,479.89	123,248,598.00	55,196,118.11
UNIVERSITY OF BENIN	5,051,775.00	12,266,159.05	4,191,130.00	-	1,411,020.00	10,270,039.93	2,870,750.00	16,752,113.61	16,784,481.63	-	69,597,469.22	121,850,101.00	52,252,631.78
UNIVERSITY OF JOS	-	199,190,172.37	216,136,508.17	472,449,954.78	301,713,237.24	172,724,927.10	133,917,057.02	22,418,846.40	811,484,668.75	24,018,524.50	2,354,053,896.33	129,884,468.00	(2,224,169,428.33)
UNIVERSITY OF CALABAR	196,885,220.90	248,285,696.09	192,926,865.00	240,240,356.97	105,914,945.00	130,413,988.00	48,867,600.00	279,853,775.00	188,998,448.30	-	1,632,386,895.26	198,797,669.00	(1,433,589,226.26)
UNIVERSITY OF ILORIN	654,123,858.16	430,738,454.26	171,187,998.49	645,365,954.91	283,341,110.16	43,299,801.35	10,224,586.18	65,810,178.00	657,568,970.59	-	2,961,660,912.10	127,757,804.00	(2,833,903,108.10)
UNIVERSITY OF ABUJA	-	37,574,645.14	20,118,421.65	-	-	-	-	-	-	-	57,693,066.79	92,262,219.00	34,569,152.21
UNIVERSITY OF AGRICULTURE, ABEOKUTA	-	9,451,059.52	-	9,140,566.52	4,688,907.11	6,721,200.00	-	37,913,811.48	5,843,858.21	-	73,759,402.84	108,999,806.00	35,240,403.16
UNIVERSITY OF AGRICULTURE, MAKURDI	-	5,767,951.64	14,836,749.97	2,576,575.01	1,246,808.00	6,400,000.00	-	-	32,155,607.49	-	62,983,692.11	108,694,325.00	45,710,632.89
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	279,666,283.42	158,593,010.88	132,743,750.46	75,462,617.54	114,813,177.86	250,081,101.42	12,481,420.00	98,866,735.00	532,731,942.65	-	1,655,440,039.23	73,389,074.00	(1,582,050,965.23)
UNIVERSITY OF PORT HARCOURT	7,865,000.00	9,850,000.00	-	13,985,000.00	-	-	-	11,065,000.00	19,575,108.00	-	62,340,108.00	106,866,763.00	44,526,655.00
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	-	24,630,198.29	-	-	-	-	-	-	25,995,880.54	-	50,626,078.83	78,704,778.00	28,078,699.17
UNIVERSITY OF TECHNOLOGY, OWERRI	1,649,192.75	3,572,450.00	19,713,243.82	53,184.35	3,129,474.47	-	-	-	54,878,274.71	-	82,995,820.10	145,036,659.00	62,040,838.90
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	1,042,716.00	23,151,780.74	12,039,689.06	11,888,452.68	1,322,640.00	-	-	4,880,007.50	28,776,582.19	-	83,101,867.97	122,248,738.00	39,146,870.03
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-	2,429,296.00	5,535,801.74	8,510,252.72	2,546,579.00	-	-	8,350,503.62	57,031,922.32	-	84,404,355.40	103,612,337.00	19,207,981.60
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	49,273,149.00	178,739,103.54	185,371,858.72	110,264,974.07	71,080,585.33	54,349,763.00	60,883,274.14	55,503,035.00	143,024,010.59	154,091,784.73	1,062,581,538.12	83,109,143.00	(979,472,395.12)
UNIVERSITY OF UYO	-	22,258,702.78	-	-	-	-	-	40,607,107.60	-	-	62,865,810.38	102,354,973.00	39,489,162.62
UNIVERSITY OF MAIDUGURI	29,549,059.00	5,365,500.00	-	593,040.00	-	-	-	24,340,440.88	31,259,091.46	-	91,107,131.34	136,354,328.00	45,247,196.66
NNAMDI AZIKIWE UNIVERSITY, AWKA	-	-	5,582,005.00	12,566,085.00	-	780,000.00	-	-	34,724,347.68	-	53,652,437.68	86,440,982.00	32,788,544.32
BAYERO UNIVERSITY, KANO	-	-	-	-	-	-	-	10,212,000.00	73,000,000.00	-	83,212,000.00	133,563,418.00	50,351,418.00
USMAN DAN FODIO UNIVERSITY, SOKOTO	-	48,491,356.38	-	-	-	-	-	-	11,540,000.00	-	60,031,356.38	96,545,200.00	36,513,843.62
NATIONAL MATHEMATICAL CENTRE, SHEDA	5,109,763.24	4,069,989.82	13,918,043.97	11,584,360.86	3,866,372.17	3,427,586.67	3,072,505.00	10,348,400.00	15,674,402.48	-	71,071,424.21	104,773,058.00	33,701,633.79
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	39,308,920.20	14,025,458.81	39,552,661.14	39,186,659.27	5,597,850.00	28,067,903.28	3,500,000.00	33,774,367.23	90,989,044.43	-	294,002,864.36	70,809,060.00	(223,193,804.36)
ARABIC LANGUAGE VILLAGE BORNO	15,896,730.00	308,000.00	1,215,050.00	2,611,900.00	5,079,050.00	-	1,040,000.00	-	12,205,975.00	-	38,356,705.00	58,053,566.00	19,696,861.00
NATIONAL INSTITUTE FOR NIGERIAN LANGUAGES	6,323,190.00	1,315,500.00	949,400.00	7,964,014.52	1,165,900.00	389,900.00	1,496,204.02	8,641,335.00	10,372,091.08	-	38,617,534.62	54,975,140.00	16,357,605.38
FEDERAL UNIVERSITY OYE-EKITI	5,143,243.02	25,859,025.11	12,415,895.34	984,460.00	1,028,944.18	2,897,260.00	876,513.00	6,954,352.00	13,099,355.80	-	69,259,048.45	103,145,107.00	33,886,058.55
FEDERAL UNIVERSITY OTUOKE	10,363,121.00	3,666,648.28	18,127,581.14	9,902,618.08	5,215,350.56	-	-	14,702,540.00	3,173,974.00	-	65,152,053.06	98,572,503.00	33,420,449.94
FEDERAL UNIVERSITY DUTSE	100,346,257.80	69,954,145.81	96,352,441.21	44,664,318.21	240,072,697.19	33,159,186.95	3,957,440.48	44,401,130.00	148,357,185.90	-	781,264,803.55	104,521,036.00	(676,743,767.55)
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	23,862,830.00	813,414.97	11,933,770.00	4,547,378.53	6,265,000.00	7,481,200.00	2,947,400.00	10,998,680.00	21,862,624.96	-	90,712,298.46	152,021,236.00	61,308,937.54
FEDERAL UNIVERSITY LAFIA	6,767,678.00	5,261,295.49	10,857,380.00	8,012,838.08	12,036,485.00	-	-	2,353,670.00	27,686,155.00	-	72,975,501.57	103,361,947.00	30,386,445.43
FEDERAL UNIVERSITY DUTSIN-MA	33,821,573.26	2,245,957.20	2,241,903.63	4,457,348.99	188,464,321.71	-	-	13,176,286.23	10,774,462.50	-	255,181,853.52	102,754,672.00	(152,427,181.52)
FEDERAL UNIVERSITY KASHERE	120,561,110.43	23,900,813.65	70,815,709.42	107,688,700.76	272,029,116.67	11,753,880.00	41,175,877.45	56,713,128.69	321,199,588.74	-	1,025,837,925.81	103,135,296.00	(922,702,629.81)

NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VAVIRANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FGGC UMUAHIA	3,852,646.97	7,725,788.06	125,488,408.53	11,437,400.00	162,784.00	2,258,565.00	48,075,800.00	2,979,399.00	11,193,316.00	-	213,174,107.56	250,161,120.00	36,987,012.44
FGGC WUKARI	3,958,000.00	1,730,100.00	30,732,070.00	6,578,700.00	316,000.00	166,000.00	2,661,000.00	2,265,000.00	4,979,150.00	-	53,386,020.00	161,713,138.00	108,327,118.00
FGGC, YOLA	4,653,600.00	3,650,000.00	43,411,095.00	1,670,150.00	-	345,200.00	1,588,800.00	5,479,345.33	2,880,220.00	-	63,678,410.33	154,855,423.00	91,177,012.67
FSTC AHOADA	7,473,200.00	1,405,000.00	72,646,250.00	4,510,750.00	244,000.00	887,000.00	-	2,945,500.00	21,254,400.00	-	111,366,100.00	203,731,231.00	92,365,131.00
FSTC AWKA	14,396,057.98	10,280,919.77	88,389,925.00	7,398,090.00	15,435,900.00	511,700.00	5,542,500.00	1,636,500.00	23,518,245.00	-	167,109,837.75	294,088,224.00	126,978,386.25
FSTC JUBU-IMUSHIN	3,565,427.00	5,086,800.00	109,487,227.65	4,959,200.00	299,399.30	3,432,660.00	-	11,363,032.50	33,604,845.75	-	171,748,592.20	200,626,163.00	28,877,570.80
FSTC MICHIKA	4,188,400.00	1,704,300.00	15,137,390.00	1,125,340.00	405,000.00	384,000.00	830,000.00	590,474.00	16,610,250.00	-	40,975,154.00	22,675,272.00	(18,299,882.00)
FSTC TUNGBO - YENAGOA	460,000.00	728,000.00	1,623,000.00	5,120,000.00	503,000.00	1,550,000.00	-	2,810,000.00	4,061,090.00	-	16,855,090.00	181,011,925.00	164,156,835.00
FSTC USI-EKITI	7,586,728.00	8,530,020.91	40,918,182.80	21,929,200.00	-	-	-	1,458,665.00	19,933,609.25	-	100,356,405.96	140,537,115.00	40,180,709.04
FTC IKARE	3,123,000.00	13,619,500.00	47,087,505.00	4,701,590.00	178,000.00	3,659,550.00	-	4,374,530.00	2,869,227.00	-	79,612,902.00	155,886,627.00	76,273,725.00
FTC ILESA	14,474,691.95	4,123,145.48	39,094,179.66	9,654,645.63	-	856,650.00	-	6,329,726.00	35,032,080.86	-	109,565,119.38	171,475,865.00	61,910,745.62
FTC JALINGO	3,350,000.00	4,798,000.00	49,898,600.00	1,828,500.00	-	1,920,000.00	-	4,390,000.00	1,700,000.00	-	67,885,100.00	142,282,577.00	74,347,477.00
FTC KAFANCHAN	5,643,500.00	3,385,500.00	35,741,092.00	9,052,650.00	-	2,413,000.00	3,987,000.00	6,341,000.00	13,243,847.82	-	79,807,589.82	158,004,026.00	78,196,436.18
FTC LASSA	1,800,000.00	-	4,700,000.00	465,000.00	-	-	-	-	240,000.00	-	7,205,000.00	48,009,361.00	40,804,361.00
FTC OHANSO	379,072.00	156,000.00	783,600.00	704,000.00	400,000.00	468,400.00	90,000.00	669,800.00	781,000.00	-	4,431,872.00	172,689,652.00	168,257,780.00
FTC OROZO	17,266,751.65	9,588,506.82	150,415,252.50	12,165,533.51	-	1,193,000.00	11,757,260.01	9,194,490.00	6,521,810.00	-	218,102,604.49	195,488,802.00	(22,613,802.49)
FTC OTOBI	444,516.98	477,227.66	1,612,406.50	1,623,226.14	272,700.69	628,207.47	129,857.36	1,266,143.36	1,528,949.25	-	7,983,235.41	193,760,863.00	185,777,627.59
FTC OTUPKO	10,949,328.98	15,814,144.14	127,104,086.84	5,645,074.40	283,024.83	350,045.24	89,600.78	2,125,217.95	9,929,797.06	-	172,290,320.22	169,086,900.00	(3,203,420.22)
FTC SHIRORO	1,880,837.90	15,595,000.00	82,552,195.00	6,100,000.00	-	3,900,000.00	-	-	9,658,000.00	-	119,686,032.90	167,120,382.00	47,434,349.10
FTC UROMI	9,373,530.00	3,181,750.00	89,720,531.00	5,434,327.00	5,857,376.00	24,000.00	1,544,750.00	4,392,340.00	7,841,243.00	-	127,369,847.00	159,747,090.00	32,377,243.00
FTC UYO	-	4,122,734.00	63,086,746.75	11,236,200.38	250,000.00	1,515,400.00	2,889,000.00	3,003,467.00	8,586,926.00	-	94,690,474.13	171,033,082.00	76,342,607.87
FTC YABA	9,252,629.53	13,980,873.72	120,800,685.61	185,897,260.71	-	16,731,400.00	95,933,200.00	25,463,499.55	19,193,692.00	-	487,253,241.12	579,606,075.00	92,352,833.88
FTC ZURU	1,381,420.00	126,000.00	2,782,000.00	2,465,000.00	-	420,000.00	75,000.00	1,033,580.00	917,000.00	-	9,200,000.00	147,581,971.00	138,381,971.00
KING'S COLLEGE	2,135,600.00	1,253,000.00	1,584,700.00	3,324,600.00	113,600.00	2,555,000.00	-	2,513,702.00	2,164,600.00	-	15,644,802.00	393,270,429.00	377,625,627.00
QUEEN'S COLLEGE LAGOS	-	1,570,000.00	1,675,000.00	6,241,190.00	393,600.00	2,097,000.00	-	1,825,000.00	3,629,000.00	-	17,430,790.00	347,855,841.00	330,425,051.00
SULEJA ACADEMY	7,281,600.00	6,705,000.00	23,817,701.00	12,513,100.00	-	9,772,641.00	-	3,257,100.00	2,158,000.00	-	65,505,142.00	262,726,867.00	197,221,725.00
FSTC,DOMA	943,768.00	314,000.00	504,000.00	2,663,091.00	314,589.00	1,153,495.00	-	390,254.00	755,000.00	-	7,038,197.00	151,250,847.00	144,212,650.00
FSTC DAYI	2,990,500.00	3,255,000.00	58,911,435.00	7,179,144.10	195,000.00	505,000.00	1,760,000.00	1,509,000.00	2,315,000.00	-	78,620,079.10	152,913,421.00	74,293,341.90
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	2,588,091.24	287,618.95	1,162,861.45	1,633,624.54	-	3,166,201.24	2,069,773.61	2,064,213.14	511,927.05	-	13,483,811.22	19,331,339.00	5,897,527.78
UNESCO PARIS	-	-	-	-	-	-	-	-	-	-	-	192,626,303.00	192,626,303.00
NATIONAL BOARD FOR TECHNICAL EDUCATION	420,139,735.56	19,880,556.42	16,173,449.35	27,609,523.62	2,317,200.00	43,270,121.34	6,592,510.00	2,106,600.00	24,833,579.87	-	562,923,276.16	265,817,728.00	(297,105,548.16)
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	4,368,195.00	1,549,312.17	13,378,110.00	13,717,326.00	1,085,857.14	1,705,000.00	354,264.63	791,000.00	10,638,412.00	-	47,587,476.94	50,000,000.00	2,412,523.06
FEDERAL MINISTRY OF HEALTH - HQTRS	77,573,172.39	23,783,852.00	10,794,710.00	52,840,224.78	21,017,900.00	17,905,122.00	18,250,377.50	17,469,429.33	75,406,225.38	-	315,041,013.38	476,513,638.00	161,472,624.62
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	16,458,969.96	37,924,051.91	10,907,381.65	3,759,380.00	8,542,110.00	11,846,151.00	9,384,635.00	31,751,839.99	20,602,832,553.87	-	20,733,407,073.38	209,330,979.00	(20,524,076,094.38)
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	415,600.00	60,000.00	-	56,500.00	-	-	-	325,900.00	-	-	858,000.00	1,647,534.00	789,534.00
RADIOGRAPHERS REGISTRATION BOARD	-	569,096.00	545,000.00	-	-	-	-	1,123,700.00	985,050.00	-	3,222,846.00	3,950,354.00	727,510.00
DENTAL TECHNOLOGY REGISTRATION BOARD	276,000.00	-	250,000.00	120,000.00	75,000.00	-	-	-	95,944.00	-	816,944.00	1,430,412.00	613,468.00
HEALTH RECORDS REGISTRATION BOARD	-	15,000.00	91,000.00	507,700.00	-	-	-	60,000.00	86,900.00	-	760,600.00	1,541,580.00	780,980.00
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	557,600.00	-	-	199,500.00	-	-	-	147,000.00	31,850.00	-	935,950.00	1,559,546.00	623,596.00
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-	-	-	-	-	-	-	-	-	-	-	1,765,931.00	1,765,931.00
NURSING AND MIDWIFERY COUNCIL	-	-	-	-	-	-	-	-	-	-	-	3,132,062.00	3,132,062.00
PHARMACIST COUNCIL OF NIGERIA COUNCIL	3,611,000.00	484,000.00	-	1,134,000.00	-	-	-	-	-	-	5,229,000.00	8,551,000.00	3,322,000.00
MEDICAL AND DENTAL COUNCIL OF NIGERIA	475,265,277.96	18,137,355.33	93,525,068.04	23,238,645.21	61,308,005.00	24,302,366.47	39,247,050.00	23,984,759.76	355,747,903.93	-	1,114,756,431.70	10,325,369.00	(1,104,431,062.70)
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	-	2,081,219.12	-	-	-	-	-	-	-	-	2,081,219.12	7,568,033.00	5,486,813.88
MEDICAL REHABILITATION THERAPY BOARD	3,947,225.09	422,000.00	1,932,926.50	5,074,600.00	1,487,125.31	908,000.00	605,000.00	1,490,083.00	5,762,383.00	-	21,629,342.90	30,874,671.00	9,245,328.10
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	9,158,986.00	3,252,456.00	671,400.00	6,962,959.00	2,276,978.00	1,297,665.00	-	1,457,500.00	3,679,862.00	-	28,757,806.00	44,000,000.00	15,242,194.00
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	1,560,520.00	38,000.00	115,700.00	-	710,465.00	-	-	-	3,460,817.65	-	5,885,502.65	8,888,262.00	3,002,759.35
NURSE TUTOR TRAINING - ENUGU	12,465,682.35	169,000.00	70,000.00	205,000.00	-	-	-	45,000.00	-	-	12,954,682.35	1,651,498.00	(11,303,184.35)
NURSE TUTOR PROGRAMME AKOKA LAGOS	852,600.00	123,800.00	374,000.00	85,000.00	-	-	-	-	25,000.00	-	1,460,400.00	2,105,000.00	644,600.00
NURSE TUTOR TRAINNING KADUNA	400,000.00	92,550.00	215,850.00	329,800.00	-	40,000.00	-	189,250.00	119,000.00	-	1,386,450.00	2,034,656.00	648,206.00
NURSE TUTOR TRAINNING IBADAN	383,435.00	200,000.00	-	-	-	-	-	-	30,555.00	-	613,990.00	1,651,494.00	1,037,504.00
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-UANIKIN LAGOS	2,734,300.00	1,185,963.37	850,600.00	2,416,062.50	411,200.00	567,700.00	-	2,456,550.00	-	-	10,622,375.87	16,626,390.00	6,004,014.13
PHC TUTORS PROGRAMME,'UCH-IBADAN	479,400.00	350,000.00	80,000.00	-	-	-	-	-	80,000.50	-	989,400.50	1,535,053.00	545,652.50
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	892,949.80	95,000.00	173,650.00	151,630.00	-	367,500.00	-	12,725.00	-	-	1,693,454.80	2,577,362.00	883,907.20
COMMUNITY HEALTH TUTOR PROGRAMME UCH	379,400.00	295,000.00	96,980.00	-	200,000.00	-	-	-	107,000.00	-	1,078,380.00	1,695,207.00	616,827.00
UNIVERSITY COLLEGE HOSPITAL IBADAN	140,209,929.47	451,294,645.90	2,192,200,286.56	147,199,374.68	43,888,724.00	99,947,492.82	90,171,551.80	176,974,812.79	227,841,429.22	-	3,569,728,247.24	104,701,272.00	(3,465,026,975.24)
LAGOS UNIVERSITY TEACHING HOSPITAL	7,626,375.00	16,606,876.00	17,922,885.50	-	14,919,066.75	-	-	11,300,247.00	-	-	66,375,450.25	100,301,959.00	33,926,508.75
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	10,161,050.00	17,906,060.26	449,700.00	4,260,120.00	40,000.00	-	337,000.00	21,273,140.00	988,300.00	-	55,415,370.26	77,711,932.00	22,296,561.74
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	9,406,441.05	11,274,946.42	2,331,000.71	7,501,515.97	1,996,170.65	8,924,629.58	3,706,403.93	2,000,000.00	3,191,526.00	-	50,332,634.31	67,203,564.00	16,870,929.69
UNIVERSITY OF BENIN TEACHING HOSPITAL	10,221,708.97	11,163,000.04	1,700,575.00	-	2,597,040.00	-	14,548,169.10	-	9,708,950.00	-	49,939,443.11	54,204,869.00	4,265,425.89
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	-	27,622,972.73	13,198,998.55	-	-	-	-	13,699,336.99	-	-	54,521,308.27	89,216,093.00	34,694,784.73
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	1,664,640.00	3,045,254.32	2,463,250.00	24,746,310.00	291,080.00	-	148,721,766.86	-	-	-	180,932,301.18	54,885,939.00	(126,046,362.18)
JOS UNIVERSITY TEACHING HOSPITAL	3,714,728.79	18,759,042.04	27,000.00	1,789,680.00	5,989,017.50	-	-	12,464,552.62	-	-	42,744,020.95	66,253,910.00	23,509,889.05
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-	-	-	-	-	-	-	38,130,002.03	-	-	38,130,002.03	64,505,000.00	26,374,997.97
UNIVERSITY OF CALABAR TEACHING HOSPITAL	5,369,000.00	10,906,202.85	3,771,428.64	6,296,542.10	1,661,200.00	-	2,475,000.02	28,068,300.00	2,850,000.00	-	61,397,673.61	98,863,376.00	37,465,702.39
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,064,781.80	16,500,762.30	2,704,977.11	12,636,113.70	2,500,054.14	7,267,247.00	1,526,400.00	22,070,000.00	2,500,000.00	-	71,770,336.05	97,946,535.00	26,176,198.95
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	8,667,590.00	19,836,899.61	727,700.00	14,034,946.45	-	-	-	18,667,584.23	1,024,420.00	-	62,959,140.29	98,422,516.00	35,463,375.71
AMINU KANO UNIVERSITY TEACHING HOSPITAL	55,931,061.99	170,172,293.36	1,667,588,991.58	70,503,903.50	87,269,155.32	170,652,473.39	9,096,110.29	156,361,644.02	127,776,692.51	-	2,515,352,325.96	86,838,480.00	(2,428,513,845.96)
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	-	-	4,259,000.00	-	-	-	29,422,000.00	-	-	33,681,000.00	54,303,506.00	20,622,506.00
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	8,055,000.00	8,170,830.35	9,120,249.85	8,466,700.00	-	694,000.15	6,762,000.00	21,488,630.00	-	-	62,757,410.35	72,739,081.00	9,981,670.65
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	145,960.00	16,080,423.98	974,032.50	3,687,641.00	-	-	102,560.00	16,675,400.35	362,955.50	-	38,028,973.33	61,669,021.00	23,640,047.67
FEDERAL SPECIALIST HOSPITAL, IRRUA	5,493,743.14	9,006,868.36	580,791.00	-	55,199.99	-	3,882,469.99	7,387,298.88	-	-	26,406,371.36	45,209,154.00	18,802,782.64
UNIVERSITY OF UYO TEACHING HOSPITAL	-	3,462,123.39	3,625,535.53	1,878,578.01	-	1,238,716.99	78,258.89	1,633,650.92	15,458,136.27	-	27,375,000.00	45,397,449.00	18,022,449.00

NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VAWRIANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL STAFF HOSPITAL -ABUJA	10,197,500.00	48,118,039.32	557,288,471.57	80,532,281.75	4,464,859.00	47,921,775.06	18,878,350.00	46,927,045.00	107,260,862.56	-	921,589,184.26	28,312,754.00	(893,276,430.26)
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	16,170,830.00	16,177,800.00	38,979,008.30	9,564,606.91	781,360.00	5,852,750.00	884,270.00	3,766,435.00	26,874,878.23	-	119,051,938.44	40,565,489.00	(78,486,449.44)
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	4,518,900.00	192,900.00	671,250.00	3,309,960.00	1,993,160.00	-	3,095,600.00	5,162,425.00	3,327,685.32	-	22,271,880.32	35,294,573.00	13,022,692.68
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	19,993,685.00	3,131,343.96	41,242,806.51	7,739,712.65	-	9,189,300.00	1,000,000.00	5,184,335.00	8,433,380.10	-	95,914,563.22	47,625,228.00	(48,289,335.22)
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,120,100.00	9,999,355.01	670,750.00	2,613,710.00	2,246,420.00	-	-	11,775,259.00	570,000.00	-	28,995,594.01	40,673,518.00	11,677,923.99
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	2,068,900.00	-	-	4,830,150.00	1,183,400.00	-	1,617,300.00	12,226,025.00	1,212,000.00	-	23,137,775.00	33,535,475.00	10,397,700.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	51,594,225.00	59,595,561.91	502,968,861.54	35,653,463.33	8,838,787.50	12,046,370.22	22,427,982.72	34,389,417.40	34,937,527.12	-	762,452,196.74	42,050,112.00	(720,402,084.74)
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	111,200.00	-	1,147,650.00	-	-	-	-	18,616,970.00	-	-	19,875,820.00	33,414,568.00	13,538,748.00
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	763,045.00	-	1,317,555.00	-	-	9,514,000.00	-	-	-	-	11,594,600.00	23,988,688.00	12,394,088.00
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	51,651,550.00	15,425,990.27	142,434,489.26	15,876,415.00	77,369.00	18,376,650.00	7,140,000.00	15,468,570.60	61,309,151.16	-	327,760,185.29	48,057,943.00	(279,702,242.29)
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	61,600.00	737,500.00	1,395,129.00	948,475.00	383,050.00	175,125.00	-	85,400.00	217,650.00	-	4,003,929.00	44,497,650.00	40,493,721.00
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	14,967,912.15	3,956,405.50	4,120,565.00	1,228,200.00	-	31,394,315.60	-	10,808,945.00	2,471,490.00	-	68,947,833.25	35,574,618.00	(33,373,215.25)
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	6,059,292.00	6,520,000.00	555,965.32	1,748,400.00	344,000.00	5,241,159.35	500,000.00	3,156,500.00	647,984.33	-	24,773,251.00	38,749,029.00	13,975,778.00
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	4,555,730.85	9,540,000.00	15,393,435.00	3,953,150.00	5,261,560.00	11,300,600.00	-	11,501,800.00	956,001.00	-	62,462,276.85	86,753,313.00	24,291,036.15
FEDERAL MEDICAL CENTRE, UMUAHIA	8,126,525.00	11,911,685.79	-	-	-	-	-	561,138.00	4,440,070.00	-	25,039,418.79	40,768,000.00	15,728,581.21
FEDERAL MEDICAL CENTRE, OWO	-	-	-	-	-	-	-	27,666,500.00	-	-	27,666,500.00	46,789,361.00	19,122,861.00
FEDERAL MEDICAL CENTRE ABEOKUTA	2,400,000.00	2,900,000.00	-	6,000,000.00	-	-	-	9,000,000.00	-	-	20,300,000.00	29,513,031.00	9,213,031.00
FEDERAL MEDICAL CENTRE, OWERRI	40,796,870.00	50,083,180.72	339,686,536.41	78,015,278.63	-	48,733,200.00	4,000,000.00	73,209,682.32	32,727,526.45	-	667,452,274.53	31,231,258.00	(636,221,016.53)
FEDERAL MEDICAL CENTRE, MAKURDI	3,646,317.80	1,616,788.00	383,500.00	87,020.00	1,412,440.00	-	4,450,000.00	3,781,589.97	-	-	15,377,655.77	30,081,103.00	14,703,447.23
FEDERAL MEDICAL CENTRE, KATSINA	13,943,917.00	5,406,008.00	-	-	-	-	-	2,524,820.00	-	-	21,874,745.00	34,594,000.00	12,719,255.00
FEDERAL MEDICAL CENTRE, GOMBE	45,213,624.00	92,418,754.13	277,069,099.97	40,998,728.60	-	10,341,161.50	5,313,400.00	78,715,272.81	187,229,855.42	-	737,299,896.43	29,612,801.00	(707,687,095.43)
FEDERAL MEDICAL CENTRE, NGURU YOBE	1,519,600.00	3,445,410.00	920,400.00	1,381,000.00	-	-	-	10,346,961.99	-	-	17,613,371.99	27,945,610.00	10,332,238.01
FEDERAL MEDICAL CENTRE, ASABA	10,297,300.00	1,284,300.00	1,745,958.00	6,388,870.00	2,237,600.00	1,826,100.00	-	3,399,725.00	1,260,250.00	-	28,440,103.00	48,487,916.00	20,047,813.00
FEDERAL MEDICAL CENTRE, BIDA	43,840,166.50	23,647,436.54	116,048,179.39	28,712,357.07	7,155,845.00	49,657,353.62	(4,190,550.00)	38,379,569.50	13,529,940.89	-	316,780,298.51	34,003,894.00	(282,776,404.51)
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	15,524,880.00	32,340,974.91	301,018,959.68	86,942,727.00	-	19,821,457.45	1,615,850.00	21,986,450.00	27,190,621.06	-	506,441,920.10	33,303,198.00	(473,138,722.10)
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	45,785,960.03	63,172,547.58	298,624,707.78	55,364,686.42	2,481,000.00	27,877,029.58	20,427,508.36	55,662,704.80	51,462,800.80	-	620,858,945.35	33,973,413.00	(586,885,532.35)
FEDERAL MEDICAL CENTRE, ABAKALIKI	133,149,282.50	39,697,919.25	556,753,786.31	91,736,540.83	7,376,850.00	-	14,930,700.00	102,244,174.50	163,683,803.24	-	1,109,573,056.63	53,211,177.00	(1,056,361,879.63)
FEDERAL MEDICAL CENTRES, IDO-EKITI	4,445,200.00	138,213.00	40,000.00	1,370,133.17	-	339,000.00	-	43,700.00	11,570,773.81	-	17,947,019.98	31,539,862.00	13,592,842.02
FEDERAL MEDICAL CENTRE, KOGI	1,000,000.00	2,457,500.00	141,500.00	8,671,550.00	-	3,898,200.00	645,000.00	-	500,000.00	-	17,313,750.00	39,646,445.00	22,332,695.00
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,787,950.00	4,810,104.00	-	-	-	-	-	7,567,760.00	-	-	15,165,814.00	25,226,866.00	10,061,052.00
FEDERAL MEDICAL CENTRE, KEBBI STATE	4,141,558.08	6,610,043.06	1,494,198.11	2,175,400.00	-	716,100.00	3,170,160.00	5,156,399.43	-	-	23,463,858.68	34,554,956.00	11,091,097.32
FEDERAL MEDICAL CENTRE, TARABA STATE	4,162,240.00	6,729,500.00	669,000.00	3,170,160.00	-	-	100,057,251.65	9,884,770.00	624,902.74	-	125,297,824.39	32,054,510.00	(93,243,314.39)
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	10,957,948.00	4,753,210.92	21,528,798.56	10,422,858.00	-	54,018,939.76	1,565,675.00	32,671,273.00	7,043,040.07	-	142,961,743.31	34,257,201.00	(108,704,542.31)
FEDERAL MEDICAL CENTRE, NASARAWA STATE	734,500.02	-	45,000.01	-	-	-	-	24,768,700.01	503,140,194.47	-	528,688,394.51	49,148,033.00	(479,540,361.51)
FEDERAL MEDICAL CENTRE, BAYELSA STATE	111,236,316.17	5,607,665.42	151,947,483.19	40,311,215.98	37,405,192.50	26,155,078.46	2,556,250.00	85,788,522.68	24,032,772.51	-	485,040,496.91	59,147,566.00	(425,892,930.91)
FEDERAL MEDICAL CENTRE, EBUTE METTA	1,990,518.00	1,691,900.00	(1,473,568.41)	6,239,040.00	1,558,336.00	-	-	8,107,375.00	744,255.50	-	18,857,876.09	30,569,991.00	11,712,114.91
NATIONAL EYE CENTRE KADUNA	8,100,480.00	3,851,096.94	3,690,580.00	6,107,100.00	-	127,400.00	-	4,556,567.00	2,426,252.50	-	28,859,476.44	41,483,853.00	12,624,376.56
NATIONAL EAR CARE CENTRE KADUNA	6,103,916.66	3,344,931.14	955,000.00	3,553,989.55	3,992,680.00	1,971,750.00	2,154,749.85	6,130,000.00	5,065,242.82	-	33,272,260.02	34,515,544.00	1,243,283.98
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	2,625,489.32	68,835.46	175,900.00	966,992.16	5,200,573.48	3,612,000.67	25,000.00	-	2,125,022.00	-	14,799,813.09	12,823,376.00	(1,976,437.09)
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	1,254,383.83	1,905,850.00	7,208,682.15	16,610,685.60	-	8,515,838.90	19,569,727.04	661,592.00	8,051,553.32	-	63,778,312.84	107,490,354.00	43,712,041.16
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	784,600.00	-	794,580.00	571,682.00	-	-	-	-	(11,638,585.72)	-	(9,487,723.72)	3,774,265.00	13,261,988.72
FEDERAL STAFF CLINICS, ABUJA PHASE I	-	350,000.00	-	82,000.00	-	-	-	-	-	-	432,000.00	2,064,000.00	1,632,000.00
FEDERAL STAFF CLINICS, ABUJA PHASE II	-	-	588,000.00	392,000.00	-	196,000.00	-	-	196,000.00	-	1,372,000.00	2,362,500.00	990,500.00
FEDERAL STAFF EYE CLINICS, ABUJA	-	-	616,000.00	374,000.00	-	251,000.00	-	-	251,000.00	-	1,492,000.00	2,362,500.00	870,500.00
FEDERAL STAFF DENTAL CLINICS, ABUJA	-	-	775,000.00	467,000.00	131,000.00	-	-	-	196,000.00	-	1,569,000.00	2,362,500.00	793,500.00
PHS, ABUJA	796,800.00	137,000.00	-	-	-	-	-	-	-	-	933,800.00	1,674,446.00	740,646.00
PHS, YOLA	837,000.00	277,100.00	-	-	-	-	-	-	-	-	1,114,100.00	1,674,446.00	560,346.00
PHS, JALINGO	672,000.00	440,000.00	-	-	-	-	-	-	-	-	1,112,000.00	1,674,446.00	562,446.00
PHS, MAIDUGURI	750,000.00	363,000.00	-	-	-	-	-	-	-	-	1,113,000.00	1,674,446.00	561,446.00
PHS, DAMATURU	702,000.00	402,500.00	-	-	-	-	-	-	-	-	1,104,500.00	1,674,446.00	569,946.00
PHS, KANO	531,600.00	580,700.00	-	-	-	-	-	-	-	-	1,112,300.00	1,674,446.00	562,146.00
PHS, KASTINA	833,000.00	278,000.00	-	-	-	-	-	-	-	-	1,111,000.00	1,674,446.00	563,446.00
PHS, DUTSE	695,700.00	414,500.00	-	-	-	-	-	-	-	-	1,110,200.00	1,674,446.00	564,246.00
PHS, ILORIN	778,300.00	337,850.00	-	-	-	-	-	-	-	-	1,116,150.00	1,674,446.00	558,296.00
PHS, SOKOTO	627,917.22	648,968.44	-	-	-	-	-	-	-	-	1,276,885.66	1,674,446.00	397,560.34
PHS, IBADAN	884,000.00	507,300.00	-	-	-	-	-	-	-	-	1,391,300.00	1,860,496.00	469,196.00
PHS, ABEOKUTA	301,000.00	511,000.00	-	-	-	-	-	-	-	-	812,000.00	1,224,446.00	412,446.00
PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	479,402.00	572,750.00	-	-	-	-	-	-	-	-	1,052,152.00	1,674,446.00	622,294.00
PHS, CALABAR	748,000.00	364,500.00	-	-	-	-	-	-	-	-	1,112,500.00	1,674,446.00	561,946.00
PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	574,000.00	540,000.00	-	-	-	-	-	-	-	-	1,114,000.00	1,674,446.00	560,446.00
PHS, WARRI	523,000.00	591,000.00	-	-	-	-	-	-	-	-	1,114,000.00	1,674,446.00	560,446.00
INSTITUTE OF CHILD HEALTH (UBTH) BENIN	162,500.00	30,000.00	200,000.00	-	100,000.00	-	-	-	156,600.00	-	649,100.00	1,300,000.00	650,900.00
INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	580,000.00	-	-	250,500.00	183,450.00	-	-	43,000.00	69,000.00	-	1,125,950.00	1,356,810.00	230,860.00
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	6,411,586.08	2,389,350.96	1,017,420.00	4,914,904.00	-	1,179,650.00	1,133,500.00	2,474,700.00	3,987,648.08	-	23,508,759.12	34,836,278.00	11,327,518.88
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	69,106,424.80	45,585,315.15	235,037,793.12	71,777,293.51	10,093,107.99	27,815,307.35	21,708,626.26	26,781,235.30	158,916,798.29	-	666,821,901.77	32,241,641.00	(634,580,260.77)
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	810,400.00	-	1,100,000.00	1,828,510.00	-	-	-	-	2,024,760.00	-	5,763,670.00	9,138,665.00	3,374,995.00
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	5,621,780.00	499,100.00	2,125,215.00	6,475,165.50	294,900.00	600,425.62	-	457,200.00	2,990,053.72	-	19,063,839.84	7,839,047.00	(11,224,792.84)
NOMA CHILDREN HOSPITAL, SOKOTO	1,150,000.00	-	5,435,500.00	1,050,000.00	-	-	-	2,954,000.00	-	-	10,589,500.00	15,889,695.00	5,300,195.00
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	1,600,300.00	484,428.20	449,150.00	1,117,153.46	651,659.94	-	-	290,645.00	310,000.00	-	4,903,336.60	7,496,603.00	2,593,266.40
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	3,946,400.00	611,000.00	355,000.00	2,181,700.00	-	240,000.00	-	1,871,000.00	-	-	9,205,100.00	13,824,084.00	4,618,984.00
DENTAL THERAPISTS REGISTRATION BOARD	23,340,200.00	3,694,200.00	8,538,143.00	5,272,650.00	5,004,550.00	126,000.00	1,500,000.00	2,472,500.00	20,888,986.75	-	70,837,229.75	11,065,168.00	(59,772,061.75)
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	4,951,320.00	1,342,528.17	8,685,773.40	1,241,425.00	80,000.00	1,799,125.01	350,000.00	1,989,868.00	2,087,514.75	-	22,527,554.33	33,182,987.00	10,655,432.67
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	3,508,350.00	3,383,140.00	7,351,140.00	-	1,008,483.00	825,800.00	-	5,382,805.00	2,259,180.00	-	23,718,898.00	36,182,987.00	12,464,089.00
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	13,179,315.00	2,592,390.00	6,069,220.00	5,258,066.15	-	-	1,324,800.00	2,750,970.00	2,844,100.20	-	34,018,861.35	45,999,976.00	11,981,114.65
NATIONAL HOSPITAL	20,061,227.41	10,000,000.00	-	2,718,744.00	-	28,998,506.25	20,073,560.61	19,088,000.00	-	-	100,940,038.27	156,444,164.00	55,504,125.73
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	93,901,760.00	41,341,269.97	23,034,208.65	59,729,865.87	30,528,553.33	39,849,762.99	8,767,900.00	39,653,788.50	76,193,330.51	-	413,000,439.82	568,562,422.00	155,561,982.18
NATIONAL PARK HEADQUARTERS	5,240,105.00	3,847,870.97	2,237,200.00	6,360,430.01	1,121,600.00	-	1,282,000.01	6,182,650.00	9,967,850.97	-	36,239,706.96	54,447,671.00	18,207,964.04
KAINJI NATIONAL PARK	3,185,535.38	765,945.96	5,904,970.00	12,327,207.35	1,233,830.86	170,000.00	850,000.00	8,742,044.23	2,219,643.05	-	35,399,176.83	53,198,837.00	17,799,660.17
OYO NATIONAL PARK	5,005,106.42	2,187,405.96	3,317,162.50	11,563,615.00	305,951.56	-	200,000.00	6,728,680.00	4,463,617.70	-	33,571,539.14	50,590,121.00	17,018,581.86

NOTE 15: - Contd.
OVERHEAD COST

MDA	TRAVELS & TRANSPORT - GENERAL	UTILITIES - GENERAL	R&M BRANDS & SUPPLIES - GENERAL	MAINT BRANDS & SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUELS & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VARIANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
CHAD BASIN NATIONAL PARK	3,182,000.00	2,216,600.00	3,127,399.76	7,042,000.00	1,906,850.00	135,000.00	931,001.15	6,040,750.00	3,167,199.95	-	27,928,800.86	40,539,138.00	12,610,337.14
GASHAKA GUMTI NATIONAL PARK	3,703,836.72	3,703,836.72	6,351,630.00	8,580,357.58	1,338,892.52	-	1,352,000.00	6,046,400.00	4,337,800.00	-	35,114,773.54	50,105,537.00	14,990,763.46
CROSS RIVER NATIONAL PARK	5,048,280.00	363,800.00	7,431,707.62	4,955,850.00	2,316,000.00	-	1,074,800.00	5,705,667.00	8,108,130.00	-	35,204,234.62	50,563,970.00	15,359,735.38
KAMUKU NATIONAL PARK	1,209,363.00	842,000.00	4,428,050.00	6,051,850.00	768,600.00	64,000.00	1,861,200.00	4,330,132.00	4,009,221.89	-	25,544,418.89	38,796,289.00	13,251,870.11
OKUMU NATIONAL PARK	2,695,980.00	475,000.00	3,834,979.00	8,544,350.00	370,000.00	-	400,000.00	4,250,000.00	3,827,900.00	-	24,398,209.00	33,847,716.00	9,449,507.00
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,541,600.00	3,299,300.00	7,533,420.00	9,951,575.00	416,800.00	10,731,000.00	853,000.00	1,554,400.00	2,703,200.00	-	39,584,295.00	60,000,000.00	20,415,705.00
FEDERAL COLLEGE OF FORESTRY IBADAN	6,699,729.00	346,100.00	3,823,350.00	11,854,360.00	60,000.00	15,097,950.00	2,099,500.00	4,735,089.60	4,789,098.40	-	49,505,177.00	70,000,000.00	20,494,823.00
FEDERAL COLLEGE OF FORESTRY JOS	4,050,990.00	2,107,600.00	4,693,050.00	8,079,020.00	-	17,355,988.75	1,320,487.26	2,299,550.00	3,891,288.00	-	43,797,984.01	62,000,000.00	18,202,015.99
FORESTRY RESEARCH INSTITUTE OF IBADAN	22,813,261.40	6,373,730.00	4,756,601.96	34,416,738.73	1,011,900.00	42,657,525.00	1,911,000.00	16,588,246.03	6,682,607.90	-	139,211,610.99	220,791,532.00	81,579,921.01
FORESTRY MECHANISATION COLLEGE AFAKA	2,050,240.00	3,568,562.66	2,517,630.00	4,074,864.85	-	17,244,596.26	1,207,980.00	1,038,426.87	1,065,680.00	-	32,767,920.64	48,000,000.00	15,232,079.36
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	38,521,450.35	3,041,300.00	1,207,175.00	5,073,130.00	8,574,807.76	24,778,453.10	196,745.00	4,495,000.00	7,065,386.25	6,785,605.71	99,739,053.17	160,909,523.00	61,170,469.83
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA)	168,781,847.97	8,620,115.99	13,223,800.00	82,354,602.83	29,677,150.00	53,597,612.27	1,898,105.00	6,619,046.89	137,717,049.08	-	502,489,330.03	160,075,955.00	(342,413,375.03)
REGULATIONS ENFORCEMENT AGENCY													
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	4,453,800.00	1,404,144.00	13,954,328.00	6,748,467.60	999,560.00	10,716,947.63	3,275,360.01	2,500,806.34	8,347,030.00	-	52,400,443.58	70,019,999.00	17,619,555.42
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	418,984.50	5,737,000.00	5,938,350.00	5,142,162.54	-	5,695,791.67	-	8,305,000.00	12,986,049.12	-	44,223,337.83	64,739,100.00	20,515,762.17
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	5,329,056.25	1,229,745.79	3,389,902.00	2,218,406.31	3,837,060.00	245,859.00	1,203,004.06	619,051.25	13,616,379.31	-	31,688,463.97	50,070,000.00	18,381,536.03
NATIONAL POPULATION COMMISSION	61,809,102.01	20,281,908.82	32,099,340.00	74,087,660.51	40,432,200.00	38,637,382.86	13,044,700.00	13,305,000.00	16,883,850.00	-	310,581,144.20	70,019,999.00	(240,561,145.20)
GRAND-TOTAL	80,629,399,587.80	28,922,717,620.25	87,912,536,838.85	54,102,916,463.34	33,979,330,804.69	40,766,063,298.00	271,702,018,370.69	28,183,583,267.36	820,000,983,538.83	3,622,869,488.15	1,449,822,419,277.94	3,170,371,743,520.27	1,720,541,828,335.24
GRAND-TOTAL (APPROX. TO ₦ BILLION)	80,629	28,922	87,912	54,102	33,979	40,766	271,702	28,183	820,000	3,622	1,449,822	3,170,371	1,720,541

NOTE 16:
GRANTS & CONTRIBUTION

MDA	GRANTS & CONTRIBUTION.
	₦
ADMINISTRATIVE SECTOR	
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	27,311,802.93
GENERAL SERVICE	108,899,280.00
FOREIGN MISSION: BATA	26,018.63
FOREIGN MISSION: KUALA LUMPUR	149,253.73
FOREIGN MISSION: MOSCOW	272,727.27
NATIONAL GALLERY OF ART	4,763,045.26
NATIONAL ORIENTATION AGENCY	19,558,046.45
POLICE FORMATION & COMMAND HQTRS	23,445,256.50
PUBLIC COMPLAINTS COMMISSION	2,074,200.00
FEDERAL ROAD SAFETY COMMISSION	12,213,785.00
ECONOMIC SECTOR	
FEDERAL MINISTRY OF FINANCE - HQTRS	14,992,213.00
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	18,290,368,611.45
FEDERAL INLAND REVENUE SERVICES	3,747,511,818.67
NIGERIA CUSTOMS SERVIVES	29,104,890.95
CONSOLIDATED REVENUE FUND	17,257,802,722.63
STANDARD ORGANIZATION OF NIGERIA	1,541,750.00
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	19,478,250.00
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	6,547,847.01
MARITIME ACADEMY, ORON	57,321,374.00
DEPARTMENT OF PETROLEUM RESOURCES	130,000,000.00
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	4,500,000.00
BUDGET OFFICE OF THE FEDERATION	18,000,000.00
LOWER BENUE RBDA	658,209.52
ECONOMIC SECTOR	
HIGH COURT OF JUSTICE-FCT ABUJA	4,900,000.00
FEDERAL MINISTRY OF JUSTICE - HQTRS	37,321,955.54
SOCIAL SECTOR	
TERTIARY EDUCATION TRUST FUND	202,189,217,263.56
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	158,517,895,942.61
FEDERAL POLYTECHNIC NASARAWA	2,900,000.00
FEDERAL POLYTECHNIC KADUNA	3,536,410.00
FEDERAL POLYTECHNIC OFFA	10,000.00
YABA COLLEGE OF TECHNOLOGY	5,710,000.00
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	200,000.00
UNIVERSITY OF LAGOS	19,562,490.00
UNIVERSITY OF JOS	14,105,400.00
UNIVERSITY OF ILORIN	10,323,750.00
FGC GARKI	1,200,000.00
FGC MAIDUGURI	6,652,725.00
FGGC BAJOGA	1,514,150.00
FGGC UMUAHIA	1,733,400.00
FSTC AWKA	1,534,300.00
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	122,000.00
NATIONAL PARK HEADQUARTERS	207,692,736.00
GRAND-TOTAL	**400,802,673,625.71**
GRAND-TOTAL (APPROX. TO₦ BILLION)	**400.80**

NOTE 17: SUBSIDIES

MDA	SUBSIDIES ₦
ADMINISTRATIVE SECTOR	
FOREIGN MISSION: BUDAPEST	2,366,003.06
FOREIGN MISSION: CAIRO	2,480,533.33
ECONOMIC SECTOR	
FPO MINNA	9,283,000.00
SOCIAL SECTOR	
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	53,048,926.31
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	4,893,114.78
F.S.C. SOKOTO	145,080,730.63
FGC AZARE	156,980,000.00
FGC BUNI-YADI	65,202,000.00
FGC BIRIN YAURI	106,919,967.69
FGC DAURA	127,871,000.00
FGC GANYE	166,048,600.00
FGC GARKI	197,425,400.50
FGC IJANIKIN	262,100,000.00
FGC IKET NISE	192,450,788.00
FGC IKET VANDAKYA	123,288,650.00
FGC IKOM	117,056,290.33
FGC IKOT EKPENE	204,823,696.47
FGC IKURIN	154,173,938.83
FGC JOS	189,041,563.71
FGC KADUNA	223,431,536.00
FGC KANO	241,716,300.00
FGC KEFFI	215,997,568.73
FGC KIYAWA	215,997,568.73
FGC KWALI	316,439,500.00
FGC MAIDUGURI	291,417,500.00
FGC MINJIBIR	206,217,700.00
FGC MINNA	260,190,720.00
FGC ODIKOLOGUNA	132,122,822.27
FGC ODOGBOLU	190,336,475.00
FGC OGBOMOSHMO	165,089,448.98
FGC OGOJA	169,740,000.00
FGC OHAFIA	119,565,721.63
FGC OKIGWE	259,504,200.00
FGC OKPOSI	167,302,277.85
FGC ONITSHA	207,702,638.00
FGC PORT HARCOURT	210,920,223.66
FGC POTISKUM	103,939,000.00
FGC RUBBOCHI	146,012,000.00
FGC SOKOTO	193,963,700.69
FGC UGWOLAWO	104,976,930.00
FGC WARRI	255,332,410.66
FGC ZARIA	148,748,339.00
FGC, BILLIRI	172,678,800.00
FGC, IDO-ANI	169,182,186.01
FGC, IKOLE	138,538,064.34
FGGC ABAJI	184,294,465.00
FGGC ABULOMA	190,494,800.00
FGGC AKURE	183,470,000.00
FGGC ANKA	164,661,624.52
FGGC BAJOGA	57,038,000.00
FGGC BAKORI	171,289,970.48
FGGC BAUCHI	238,764,853.41
FGGC BENIN	215,650,000.00
FGGC BIDA	147,417,193.99
FGGC BWARI	227,160,298.00
FGGC CALABAR	192,455,833.96
FGGC EFON ALAYE	108,320,000.00
FGGC EFON IMNRINGI	132,547,000.00

NOTE 17: - Contd.
SUBSIDIES

MDA	SUBSIDIES
	₦
FGGC ENUGU	283,646,783.13
FGGC EZZAMGBO ABAKALIKI	134,745,778.90
FGGC GBOKO	151,780,000.00
FGGC GUSAU	181,874,161.33
FGGC GWANDU	163,880,000.00
FGGC IBILLO	122,305,000.00
FGGC IBUSA	183,891,287.90
FGGC IKOT-OBIO-ITONG	126,284,287.56
FGGC ILORIN	153,015,000.00
FGGC IPETUMODU	146,269,800.00
FGGC JALINGO	138,807,696.00
FGGC KABBA	160,708,520.00
FGGC KAZAURE	157,620,000.00
FGGC LANGTANG	125,552,000.00
FGGC LEJJA	142,265,200.00
FGGC MONGUNO	83,565,000.00
FGGC NEW BUSA	162,565,600.00
FGGC OMU-ARAN	95,689,000.00
FGGC OWERRI	230,317,851.68
FGGC OYO	225,849,350.00
FGGC SHAGAMU	183,757,259.00
FGGC GUMI TAMBAWAL	164,694,159.16
FGGC UMUAHIA	224,646,768.00
FGGC WUKARI	130,650,000.00
FGGC, YOLA	132,722,000.00
FSTC AHOADA	169,735,241.00
FSTC AWKA	251,737,459.52
FSTC JUBU-IMUSHIN	173,247,710.00
FSTC MICHIKA	12,207,000.00
FSTC TUNGBO - YENAGOA	155,394,202.00
FSTC USI-EKITI	117,390,000.00
FTC IKARE	126,973,370.00
FTC ILESA	152,152,650.00
FTC JALINGO	118,063,200.00
FTC KAFANCHAN	92,299,200.00
FTC LASSA	33,945,000.00
FTC OHANSO	153,023,801.00
FTC OROZO	168,986,000.63
FTC OTOBI	163,002,656.00
FTC OTUPKO	159,348,000.00
FTC SHIRORO	146,921,320.00
FTC UROMI	133,012,000.00
FTC UYO	143,597,212.83
FTC YABA	554,802,001.00
FTC ZURU	123,940,000.00
KING'S COLLEGE	369,239,861.50
QUEEN'S COLLEGE LAGOS	321,281,480.00
SULEJA ACADEMY	211,844,893.00
FSTC,DOMA	127,320,618.00
FSTC DAYI	125,586,791.00
GRAND-TOTAL	**17,833,316,044.69**
GRAND-TOTAL (APPROX. TO₦ BILLION)	**17.83**

NOTE 18:
DEPRECIAT

MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR												
STATE HOUSE - HQTRS	107,039,942.59	17,673,674.95	23,882,388.91	409,492,599.19	9,100,269.50	12,298,073.17	-		29,864,708.00	71,882,672.61		681,234,328.91
STATE HOUSE OPERATIONS - VICE PRESIDENT	-	-	-	320,000.00	2,500,000.00	2,396,001.00	-		-			5,216,001.00
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	-	-	6,767,607.50	3,600.00	-		-			6,771,207.50
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	300,000.00	108,787,382.61	-	-	-		2,192,906.70			111,280,289.31
STATE HOUSE MEDICAL CENTRE	3,493,607.03	-	8,775,341.83	-	-	-	-		102,441,086.34			114,710,035.20
STATE HOUSE LAGOS LIAISON OFFICE	7,416,322.77	-	-	-	-	-	-		-			7,416,322.77
OFFICE OF THE SENIOR SPECIAL ASST. TO THE PRESIDENT - MDGS (OSSAP-MDGS)	145,806,695.83	219,989,144.02	85,351,252.95	240,425,076.48	56,416,249.94	5,293,172.33	-		-			753,281,591.55
NIPSS, KURU	4,881,677.96	4,608.66	5,510,050.00	23,550,000.00	-	38,000.00	-		-			33,984,336.62
BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	-	-	-	1,468,813.14	-		-			1,468,813.14
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,620,038.99	-	6,600.00	-	3,855,041.51	-	-		-			5,481,680.50
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	106,230,794.07	6,319,875.75	40,392,263.62	374,892,721.06	408,282,717.63	164,926,991.49	-		-	1,082,558.99		1,102,127,922.61
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-	383,101.59	2,726,930.00	8,990,533.09	10,885,428.89	6,937,531.60	-		-			29,923,525.17
BUREAU OF PUBLIC PROCUREMENT (BPP)	2,140,243.16	-	-	18,685,685.34	253,943.75	7,023,683.10	-		-	96,127.50		28,199,682.86
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	-	-	970,081.00	8,606,350.00	6,932,145.61	6,353,513.50	-		-			22,862,090.11
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	9,646,540.56	30,274,401.60	9,808,881.30	21,872,892.40	13,580,207.00	8,571,837.00	-		3,898,008.90			97,652,768.76
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	-	-	3,627,096.43	1,661,967.59	-		-			5,289,064.01
NASS MANAGEMENT	9,978,838.84	116,924,924.14	23,339,731.38	477,618,257.99	255,910,329.90	100,495,734.37	-		37,059,416.50			1,021,327,233.12
SENATE	-	146,199,122.20	24,404,476.68	1,856,692,176.85	764,060,239.18	120,970,531.05	-		1,558,647.79			2,913,885,193.75
HOUSE OF REPRESENTATIVES	-	59,141,617.25	-	2,059,409,463.67	682,045,584.21	160,737,522.76	-		-			2,961,334,187.89
LEGISLATIVE AIDES	-	-	-	-	121,310,867.50	39,767,540.00	-		-			161,078,407.50
GENERAL SERVICE	-	15,405,240.17	12,673,110.50	179,693,820.00	89,006,129.54	42,518,550.90	-		-	90,055,687.25	1,113,235,000.80	1,542,587,539.16
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	14,293,031.53	-	1,111,562.17	206,680,647.00	14,783,745.90	48,989,976.30	-		-			285,858,962.90
FEDERAL DEFENCE MINISTRY- MAIN MOD	898,009,015.26	672,370.00	4,242,391.99	161,406,698.61	255,720,454.61	100,766,812.02	-		119,754,615.37	660,000.00	860,126,010.84	3,401,358,368.70
DEFENCE HEADQURTERS	15,181,299.49	-	2,278,080.00	299,525,768.12	-	81,755,540.63	-		-	2,352,202.97		401,092,891.21
NIGERIAN ARMY	192,717,633.74	194,302,662.82	-	2,611,393,818.28	444,838,881.51	1,534,302,598.30	-		2,178,274,177.59			7,155,829,772.24
NIGERIA ARMY UNIVERSITY, BIU	3,522,238.80	-	-	-	-	-	-		11,385,357.30			14,907,596.10
NIGERIAN NAVY	-	-	-	4,979,961,679.23	-	-	-		841,866,105.88			5,821,827,785.11
NIGERIAN AIRFORCE	1,166,137.38	-	-	-	(0.01)	-	-		6,285,196,387.87			6,286,362,525.23
NIGERIANACADEMY DEFENCE(NDA)	5,000,000.00	15,000,000.00	182,012,922.59	-	-	-	-		180,782,292.44			383,795,215.03
NIGERIANCOLLEGE DEFENCE	125,177,647.24	16,318,801.63	11,156,501.42	168,453,809.74	497,500.00	21,860,543.74	-		7,062,000.57			350,526,804.33
COMMANDCOLLEGE, JAJIAND STAFF	134,069,897.17	15,000,000.00	-	-	-	-	-		-			149,069,897.17
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	38,212,063.57	2,946,100.00	43,215,714.27	7,020,000.00	4,343,508.75	80,693,782.67	-		8,680,861.18			185,112,030.44
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	-	25,435,835.80	119,928,350.57	-	37,500.00	35,145,897.80	-		8,933,126.15			189,480,710.32
DEFENCE SCHOOL INTELLIGENCE	12,747,719.08	43,085,750.00	-	6,725,788.89	-	-	-		11,000,000.00			73,559,257.97
DEFENCE AGENCY INTELLIGENCE	92,279,442.97	492,924,838.84	99,660,866.75	362,732,584.59	-	183,160,622.87	-		905,339,414.80			2,136,097,770.81
DEFENCE MISSIONS	94,069,525.42	-	1,419,634.32	80,298,968.61	7,695,801.66	13,617,325.78	-		193,154,130.23			390,255,386.03
DEFENCE SPACE ADMINISTRATION	13,690,837.69	18,583,967.21	-	779,800.00	7,414,210.13	2,938,057.07	-		228,173,206.38			271,580,078.47
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	17,228,637.11	38,939,442.91	-	34,355,587.40	33,459,956.22	5,676,290.00	-		-		503,116,280.00	632,776,193.63
TECHNICAL AIDS CORPS	1,656,246.79	195,750.00	-	-	1,747,625.00	-	-		-			3,599,621.79
FOREIGN SERVICE ACADEMY (FSA)	3,069,235.40	711,120.00	3,573,325.40	9,996,000.00	1,196,081.25	898,800.00	-		-			19,444,562.05
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	424,399.58	70,433.15	148,900.00	9,446,724.00	848,400.00	2,077,089.00	-		-			13,015,945.73
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	117,180.21	373,176.22	-	12,000.00	4,478,973.52	-	-		-			4,981,329.94
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	520,332.55	-	190,528.58	13,000,000.00	8,580,468.60	1,986,232.72	-		-			24,377,562.45
FOREIGN MISSION: ABIDJAN	71,198.31	-	-	-	-	-	-		-			71,198.31
FOREIGN MISSION: ADDIS ABABA	1,950,494.35	-	-	-	-	-	-		-			1,950,494.35
FOREIGN MISSION: BAMAKO	(3,059,789.77)	162,970.88	346,843.95	4,173,991.20	-	(415,428.93)	-		-			1,208,587.33
FOREIGN MISSION: BANGKOK	4,700,002.27	5,039.25	-	-	-	153,223.62	-		7,681.27			4,865,946.41
FOREIGN MISSION: BANJUL	971,535.58	-	-	-	-	-	-		-			971,535.58
FOREIGN MISSION: BATA	911,692.77	-	-	-	-	-	-		-			911,692.77
FOREIGN MISSION: BUCHAREST	-	-	-	6,510,724.85	-	-	-		-			6,510,724.85
FOREIGN MISSION: BUDAPEST	-	-	-	-	228,848.39	4,872,133.33	-		-			5,100,981.72
FOREIGN MISSION: BUJUMBURA	170,974.56	445,159.01	-	-	-	-	-		-			616,133.57
FOREIGN MISSION: CANBERRA	-	-	-	826,086.96	378,115.37	2,427,257.33	-		-			3,631,459.66
FOREIGN MISSION: DAR-ES-SALAAM	189,869.33	-	-	-	-	-	-		-			189,869.33
FOREIGN MISSION: DOUALA	-	-	-	-	-	-	-		-	74,516.77		74,516.77
FOREIGN MISSION: DUBAI TRADE MISSIONS	-	-	-	-	57,458.34	21,650.00	-		-			79,108.34
FOREIGN MISSION: DUBLIN	-	-	-	1,966,020.69	-	-	-		-			1,966,020.69
FOREIGN MISSION: JAKARTA	664,254.55	-	-	-	-	-	-		-			664,254.55
FOREIGN MISSION: JOHANNESBURG	566,911.24	-	-	-	-	-	-		-			566,911.24
FOREIGN MISSION: KINGSTON	135,060.42	-	-	-	-	-	-		-			135,060.42
FOREIGN MISSION: KINSHASA	1,079,367.49	-	16,156.86	-	7,352.94	-	-		-			1,102,877.29
FOREIGN MISSION: LONDON	-	-	-	-	125,872.06	8,444,894.12	-		-			8,570,766.18
FOREIGN MISSION: MNROVIA	3,960.47	-	-	-	-	-	-		-			
FOREIGN MISSION: N'DJAMENA	-	-	-	4,545,454.55	-	-	-		-			4,545,454.55

NOTE 18: -
Contd.

MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
FOREIGN MISSION: NEW YORK (PM)	4,936,197.92	1,517,028.63	-	-	-	-			-			6,453,226.55
FOREIGN MISSION: OTTAWA	-	-	-	7,540,831.63	-	-			-			7,540,831.63
FOREIGN MISSION: PARIS	296,202.47	-	-	-	-	-			-			296,202.47
FOREIGN MISSION: SEOUL	-	-	-	781,320.00	-	-			-			781,320.00
FOREIGN MISSION: SINGAPORE	-	-	-	-	-	-		2,078,888.88	-			2,078,888.88
FOREIGN MISSION: WASHINGTON	-	-	-	-	149,187.88	48,427.27			-			197,615.15
FOREIGN MISSION LILONGWE, MALAWI	-	-	-	1,864,408.60	-	-			-			1,864,408.60
FOREIGN MISSION BELGRADE, SERBIA	569,159.96	-	-	-	-	-			-			669,159.96
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	-	-	-	-	7,351,494.90			-			7,351,494.90
PERMANENT REPRESENTATION, ECOWAS, ABUJA	254,980.02	-	-	-	-	-			-			254,980.02
FEDERAL MINISTRY OF INFORMATION - HQTRS	1,677,893.85	23,481,008.10	10,792,760.20	27,957,820.00	9,613,038.75	37,971,698.60			2,000,000.00		381,365,279.00	494,859,498.49
NIGERIAN TELEVISION AUTHORITY	271,936,213.30	737,545.20	909,442,325.66	346,082,905.57	79,015,190.29	179,691,397.52			5,302,500.00			1,792,208,077.54
FEDERAL RADIO CORPORATION OF NIGERIA	-	-	114,005,181.77	175,840.02	752,959.39	1,354,535.37			-			116,288,516.55
NEWS AGENCY OF NIGERIA	41,222,788.60	1,139,174.46	83,799,373.27	41,484,838.40	91,333,738.79	34,100,195.29			240,691.50			293,320,800.31
VOICE OF NIGERIA	1,990,622.54	54,096,605.36	22,665,217.78	9,200,000.00	71,555,906.13	3,355,257.06			-			162,863,608.86
NIGERIAN FILM CORPORATION	2,763,162.08	448,421.50	-	3,995,064.94	-	3,292,152.20			-	1,152,211.77		11,651,012.49
NATIONAL BROADCASTING COMMISION	446,478.00	-	14,600,578.64	-	860,852.72	6,046,780.30			-			21,954,689.65
NIGERIA PRESS COUNCIL	-	-	-	23,151,384.10	16,493,839.62	4,487,611.00			-			44,132,834.72
NATIONAL FILM AND VEDIO CENSOR BOARD	200,000.00	-	-	-	5,000.00	1,896,350.00			-			2,101,350.00
ADVERTISING PRACTIONERS OF NIGERIA	-	-	-	518,700.00	1,037,531.25	-			-			1,556,231.25
NIGERIAN TOURISM DEVELOPMENT CORPORATION	48,901.24	19,517,672.83	-	24,989,299.00	3,956,532.50	2,338,600.75			-			50,851,006.32
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,032,968.55	1,032,190.00	-	17,450,395.00	-	-			1,790,019.00			22,305,572.55
NATIONAL COUNCIL OF ARTS AND CULTURE	2,192,654.13	-	-	-	612,225.00	790,500.00			-			3,595,379.13
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	752,224.91	230,142.05	5,459,851.65	-	545,965.84	-			-			6,988,184.44
NATIONAL TROUPE OF NIGERIA	-	201,115.03	-	-	446,926.25	803,880.00			-			1,451,921.28
NATIONAL THEATRE	3,303,147.87	4,368,430.70	2,610,211.88	-	-	3,513,453.75			1,259,774.95			15,055,019.14
NATIONAL GALLERY OF ART	518,838.00	359,915.00	399,950.00	25,799,210.00	3,809,425.71	2,718,124.00			-			33,605,462.70
NATIONAL WAR MUSEUM - UMUAHIA	199,900.00	181,000.00	-	-	1,013,818.00	-			-			1,394,718.00
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	545,769.64	2,668,220.50	1,634,146.40	11,363,634.00	3,951,115.00	4,028,724.30			254,660.80			24,546,270.65
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	963,524.78	-	-	4,477,077.60	437,500.00	5,039,790.00			-			10,917,892.38
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	-	481,050.85	-	-	581,400.00	-			-			1,062,450.85
NATIONAL ORIENTATION AGENCY	7,189,509.46	26,371,283.20	9,039,816.00	143,043,082.00	29,169,466.25	52,182,881.00			-			266,996,037.91
FEDERAL MINISTRY OF INTERIOR - HQTRS	14,378,101.26	22,733,001.79	3,419,999.74	-	119,116,449.07	-			3,331,545.73			162,979,097.59
NIGERIAN PRISON SERVICE	268,330,362.97	34,939,226.75	-	978,848,673.71	-	34,580,000.00			-			1,316,698,263.43
NIGERIA IMMIGRATION SERVICE	107,938,980.44	150,439,756.90	21,871,780.57	688,777,280.65	162,946,554.61	35,805,884.08			35,885,370.21			1,203,665,607.46
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	5,525,483.02	111,293,164.20	135,402,843.98	552,812,400.47	24,725,000.00	354,436,941.54			225,547,509.21			1,409,743,342.42
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,640.00	1,018,762.50	552,000.00	8,674,680.00	10,386,562.50	-			-			20,633,645.00
FEDERAL FIRE SERVICE	49,581,753.10	49,744,186.74	706,067,940.24	59,401,302.52	-	71,099,724.29			463,500,539.57			1,369,395,446.47
NIGERIA POLICE ACADEMY WUDIL, KANO	17,783,873.57	13,565,959.94	8,149,580.62	6,443,750.00	329,500.00	12,249,149.64			1,185,940.94			59,707,754.70
POLICE FORMATION & COMMAND HQTRS	31,201,172.21	548,076,736.27	84,421,437.38	1,819,361,237.10	5,860,000.00	-			4,844,045.00	922,180.59		2,544,686,808.55
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	13,932,171.37	10,167,086.90	3,008,980.02	47,295,931.22	9,813,099.32	3,970,240.70			428,652.00			88,616,161.52
FEDERAL GOVT STAFF HOUSING LOANS BOARD	39,985,317.51	-	-	-	-	-			-			39,985,317.51
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	2,151,685.35	2,976,805.57	-	13,510,225.45	-	2,695,885.50			-	146,734.35		21,481,336.22
FEDERAL TRAINING CENTRE,ENUGU	373,860.78	-	-	-	-	541,571.42			-			915,432.20
FEDERAL TRAINING CENTRE,ILORIN	150,349.25	225,654.85	-	-	-	-			-			376,004.10
FEDERAL TRAINING CENTRE,KADUNA	574,076.12	-	-	-	-	-			-			574,076.12
FEDERAL TRAINING CENTRE,LAGOS	295,954.58	-	-	-	-	-			-			295,954.58
FEDERAL TRAINING CENTRE,MAIDUGURI	90,261.90	-	-	-	-	2,342,000.03			-			2,432,261.93
FEDERAL TRAINING CENTRE,CALABAR	735,653.10	214,786.85	-	-	-	-			-			950,439.95
PUBLIC SERVICE INSTITUTE OF NIGERIA.	2,065,719.26	3,663,678.52	6,225,095.90	9,093,000.00	3,715,510.00	36,360,026.65			-	7,396,028.06		68,519,058.38
SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-	675,000.00	-	12,615,680.00	9,669,814.00	11,063,136.80			-			34,023,630.80
AUDITOR GENERAL FOR THE FEDERATION	1,359,982.00	3,491,406.21	3,135,600.00	14,014,123.38	57,872,640.86	-			-			79,873,752.44
PUBLIC COMPLAINTS COMMISSION	1,229,907.83	4,122,713.85	-	-	16,550,900.00	-			-			21,903,521.68
FEDERAL CIVIL SERVICE COMMISSION	-	175,000.00	6,985.00	25,498,774.98	4,745,965.00	1,504,000.00			-			31,930,724.98
INDEPENDENT NATIONAL ELECTORAL COMMISSION	21,548,201.93	423,000.00	261,186,464.28	383,932,731.27	1,118,978,496.76	783,382,284.67			-			2,569,451,178.91
FEDERAL CHARACTER COMMISSION	40,295,288.48	210,955.00	-	44,215,890.30	16,704,772.50	187,314,495.20			-			288,741,401.48
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	37,880,700.65	13,165,092.06	26,771,594.32	19,893,801.49	5,261,154.02	-			-			152,972,342.54
NIGERIA COMMUNICATION SATELLITE	-	74,989,329.81	-	-	8,315,940.68	2,528,159.07			-			85,833,429.55
NIPOST	3,822,420.54	-	1,342,951.10	17,336,540.00	14,430,673.67	3,399,270.00			-			40,331,855.30
NATIONAL SECURITY ADVISER	20,300,000.00	318,977,000.00	-	5,320,000.00	-	-			567,509,288.92			912,106,288.92

NOTE 18: -
Contd.

MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL ₦	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL ₦	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL ₦	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL ₦	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL ₦	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS ₦	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE ₦	DEPRECIATION CHARGES - SPECIALISED ASSETS ₦	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL ₦	RECURRENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
DIRECTORATE OF STATE SECURITY SERVICE	24,898,590.00	-	73,715,050.00	368,590,934.92	46,080,000.00	-	-	-	798,302,641.79	-	-	1,311,587,216.71
NATIONAL INTELLIGENT AGENCY	5,230,000.00	1,792,000.00	133,267,939.00	70,944,000.00	280,000.00	-	-	-	330,058,376.30	-	-	541,572,315.30
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	9,930,107.20	1,792,000.00	327,307,403.00	133,324,000.00	280,000.00	9,010,000.00	-	-	7,095,000.00	-	-	488,738,510.20
CODE OF CONDUCT TRIBUNAL	14,131,611.66	-	2,727,500.00	22,888,889.36	352,500.00	47,029,827.71	-	-	2,589,950.00	78,400.00	-	89,798,678.73
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	4,707,625.66	-	-	33,942,300.59	5,044,243.78	7,167,007.92	-	-	-	-	-	50,861,177.95
POLICE SERVICE COMMISSION HQTRS	1,608,956.42	-	2,379,178.75	7,300,217.81	5,698,218.75	-	-	-	-	-	-	16,986,571.74
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	5,381,018.22	172,680,653,996.39	203,401,001.58	181,758,130.70	12,900,700.00	26,421,061.09	-	-	45,696,705.80	-	-	173,157,212,613.77
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-	-	-	4,662,411.70	2,602,951.25	-	-	-	-	-	-	7,265,362.95
NATIONAL COMMISSION FOR REFUGEES	26,556,738.18	77,120,063.95	83,657,216.98	80,287,486.83	2,853,917.50	8,359,126.00	-	-	1,996,670.00	-	-	280,831,219.44
LAGOS LIAISON OFFICE	7,432,483.98	2,932,392.75	20,000.00	-	-	-	-	-	-	-	-	10,384,876.73
NATIONAL IDENTITY MANAGEMENT COMMISSION	2,051,746.17	171,411,512.56	50,977,464.77	-	1,114,000.00	1,028,174.00	-	-	-	-	-	226,582,897.50
NATIONAL MERIT AWARD	1,370,001.22	765,145.01	716,997.00	-	5,622,571.25	3,961,000.00	-	-	-	-	-	12,435,714.48
FEDERAL ROAD SAFETY COMMISSION	25,412,392.26	14,343,272.77	1,689,680.00	569,121,213.76	11,097,840.56	41,681,265.09	-	-	5,165,093.10	-	-	668,510,757.53
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	960,250.31	5,524,429.45	1,427,159.57	3,784,999.13	3,197,255.12	5,120,676.80	-	-	-	-	-	20,014,770.38
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	-	3,472,347.00	-	3,862,879.79	-	-	-	249,500.00	-	-	7,584,726.79
NATIONAL PENSION COMMISSION	308,000.00	-	-	-	-	-	-	-	-	-	-	308,000.00
NATIONAL HAJJ COMMISSION OF NIGERIA	1,218,838.02	424,037.50	-	3,149,950.60	1,654,537.50	2,818,200.00	-	-	-	-	-	9,265,563.62
NIGERIA CHRISTIAN PILGRIM COMMISSION	149,784.66	526,498.75	-	7,525,503.00	6,580,037.48	7,022,568.00	-	-	-	24,128.00	-	21,828,519.89
NATIONAL LOTTERY TRUST FUND	-	4,259,202.57	-	10,119,593.77	21,235,550.00	452,800.00	-	-	35,554,950.13	-	-	71,622,096.47
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,167,206.22	-	-	10,006,535.00	-	17,351,233.14	-	-	-	-	-	28,524,974.36
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	576,970.65	993,586.70	-	-	-	-	-	-	-	-	1,570,557.35
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	15,753,748.97	422,635.71	2,659,699.72	59,802,410.00	5,477,675.00	5,762,990.00	-	-	-	396,319.22	-	90,275,478.63
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	27,346,407.59	78,028,043.81	46,542,259.63	12,906,951.75	3,901,753.85	151,500.40	-	-	4,370,714.84	4,624,825.62	-	177,872,457.48
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	51,346,766.77	-	10,262,411.70	1,873,651.43	-	-	-	-	-	-	63,482,829.90
ECONOMIC SECTOR												
FEDERAL MINISTRY OF AGRICULTURE	148,304,252.46	1,020,179,192.78	5,268,043,964.36	59,373,451.25	44,026,350.25	1,758,440.00	-	-	1,002,903,310.00	4,205,963.40	-	7,548,794,924.49
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNKANO	[illegible]	-	4,602,313.02	5,856,168.84	163,330.25	346,560.00	-	-	186,121.00	-	-	11,985,183.41
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	12,242,982.95	5,344,308.76	25,829,399.97	27,246,180.08	30,970,860.51	46,855,167.96	-	-	-	2,839,303.60	-	151,328,203.82
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	5,513,583.35	5,252,648.81	23,875,522.78	19,931,880.00	11,997,139.86	14,361,362.80	-	-	-	19,415,148.00	1,231,058,911.92	1,332,406,197.52
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	8,207,933.79	31,269,653.36	16,742,683.03	21,413,803.95	13,426,551.47	6,377,005.60	-	-	-	-	233,203,665.25	325,641,296.45
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	975.00	24,000.00	8,081,334.80	57,875.00	189,400.00	-	-	2,000.00	-	-	8,355,584.80
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,691,104.97	16,857,198.53	-	-	-	-	-	-	-	-	-	18,548,303.50
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	18,000.00	525,568.77	315,000.00	1,491,090.73	-	142,215.00	-	-	-	-	-	2,491,874.50
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	2,211,001.25	3,763,807.50	3,795,460.80	-	2,204,550.00	7,797,216.68	-	-	743,137.50	-	-	20,515,173.72
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,519,298.87	956,536.75	114,500.00	-	-	-	-	-	-	-	-	2,590,335.62
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,323,306.58	3,406,840.07	17,080,458.28	-	-	-	-	-	-	-	-	21,810,604.94
NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTR	5 278,567.91	2,945,483.63	3,100.00	378,626.50	1,247,649.13	-	-	-	-	-	-	4,853,427.17
COCOA RESEARCH INSTITUTE- IBADAN	4,228,633.32	8,558,862.04	25,137,842.31	14,285,918.75	6,224,133.48	1,076,933.40	-	-	3,703,109.47	2,135,915.59	-	62,351,348.35
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	286,066.30	4,165,298.21	10,161,867.29	1,352,884.00	30,000.00	156,095.00	-	-	-	-	-	16,152,210.81
RUBBER RESEARCH INSTITUTE- BENIN	5,121,039.99	3,001,411.64	343,927.50	-	-	1,932,170.00	-	-	-	-	-	10,398,549.12
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	4,139,728.70	2,784,866.60	-	1,640,000.00	-	-	-	-	2,588,782.00	-	-	11,153,377.29
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,649,666.20	466,909.60	-	-	-	13,605,533.81	-	-	472,185.00	588,286.54	-	16,782,581.15
VETERINARY COUNCIL OF NIGERIA	4,055,591.45	1,590,662.98	517,975.39	17,010,504.98	3,132,846.56	22,566,008.76	-	-	20,659,479.80	-	-	69,533,069.91
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IB	ADAN35,953.18	11,669,537.96	3,989,509.57	15,585,298.25	-	-	-	-	-	2,785,605.50	-	37,065,904.45
FEDERAL COLLEGE OF AGRICULTURE - AKURE	728,633.09	-	-	5,412,330.00	-	-	-	-	959,115.99	-	-	7,100,079.08
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	2,563,473.28	18,670,120.19	18,086,356.17	9,933,000.00	-	12,932,593.14	-	-	-	-	-	62,185,542.77
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,494,863.65	14,083,844.79		18,000,000.00		4,000,000.00			1,079,699.99			38,658,408.43
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,130,649.70	7,141,496.24	3,100,633.89	13,456,525.00	15,493,477.75	20,396,073.09	-	-	7,192,476.50	-	-	67,911,332.16
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - V	OM 134,314.00	2,119,652.60	4,485,040.01	12,916,220.00	12,945,018.91	13,561,332.42	-	-	25,434,713.83	11,653,755.22	-	83,250,046.99
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	2,562,346.52	1,515,000.00	8,944,169.80	6,400,000.00	6,261,846.00	13,055,490.00	-	-	5,687,758.60	3,560,904.31	-	47,987,515.23
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	14,184,699.38	46,264,112.33	47,186,929.97	21,328,435.76	-	7,131,371.43	-	-	589,410.00	2,134,072.70	-	138,819,031.57
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,781,686.12	10,647,911.83	-	3,999,520.58	-	1,220,000.00	-	-	-	-	-	17,649,118.53
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	3,529,491.17	10,663,922.67	1,999,940.00	1,301,980.07	-	14,234,594.90	-	-	-	1,689,545.62	-	33,419,474.43
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	1,518,038.66	7,588,694.67	1,050,275.00	-	278,750.00	21,835,143.07	-	-	202,400.00	-	-	32,473,301.40
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	682,750.52	3,000.00	2,247,282.97	-	6,049,732.25	-	-	-	-	811,999.99	-	9,694,765.73
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	4,532,879.88	1,117,474.56	2,024,904.76	8,002,421.52	174,108.50	615,701.60	-	-	-	-	219,000,000.00	235,467,490.83
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	436,316.00	77,948,656.07	9,509,757.98	33,600.00	-	4,069,543.66	-	-	98,750.00	1,456,859.90	-	93,253,483.61
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	15,192,083.10	-	475,399.00	38,617,588.17	7,327,763.42	1,296,132.35	-	-	-	-	50,000,000.00	122,908,966.04
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	254,000.00	-	-	-	-	2,606,688.00	-	-	-	-	-	2,860,688.00
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	-	-	1,403,450.00	3,199,100.00	-	239,400.00	-	-	-	-	-	4,841,950.00
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	21,678,591.35	29,449,398.59	13,794,679.10	50,089,788.67	9,131,212.00	21,678,137.10	-	-	7,124,966.00	-	-	152,946,772.82
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	5,487,891.88	6,751,784.21	-	-	303,450.00	-	-	-	2,022,227.28	2,706,318.71	-	18,271,672.08
NATIONAL AGRICULTURE SEEDS COUNCIL	5,583,022.34	4,445,628.66	3,522,668.11	-	14,084,761.25	7,085,406.77	-	-	248,201.20	-	4,926,006,324.21	4,961,976,012.54
NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,148,857.09	823,582.89	37,366,239.72	9,850,000.00	1,344,000.00	257,040.00	-	-	-	19,880,750.02	-	70,670,469.71

NOTE 18: -
Contd.

MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	384,530.00	-	-	-	2,588,760.00	-	-		-	9,928,045.62		12,901,335.62
OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	583,559.82	723,650.00	-	-	-	-	-		-			1,407,209.82
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	7,801,650.28	25,000.00	-	-	-	-	-		5,000.00			7,831,650.28
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	4,194,225.59	-	9,600,000.00	29,893,185.00	29,755,512.44	21,026,390.00	-		-			94,469,313.03
FEDERAL MINISTRY OF FINANCE - HQTRS	1,714,924.39	99,650.00	1,460,559.55	27,706,596.80	38,309,590.99	10,469,784.30	-		-			79,761,106.02
DEBT MANAGEMENT OFFICE	7,001,501.36	447,288.20	2,842,865.04	41,326,563.00	27,258,369.13	6,713,841.34	-		-			85,590,428.07
INVESTMENT AND SECURITIES TRIBUNAL	7,315,639.32	733,394.39	-	10,201,805.00	6,083,240.87	1,871,134.22	-		-			26,205,213.80
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	5,015,713.94	1,803,162.84	-	16,736,880.00	-	4,774,605.21	-		1,747,600.00			31,077,961.99
FPO YOLA	-	9,605.00	-	2,720.00	383,750.00	-	-		-			396,075.00
FEDERAL INLAND REVENUE SERVICES	550,566,587.56	-	360,352,637.63	1,239,635,958.76	2,333,026,262.50	640,468,579.79	-		-		54,260,321.24	5,178,310,347.48
NIGERIA CUSTOMS SERVIVES	160,583,886.56	54,999,928.49	1,977,001.25	1,791,643,641.14	-	1,570,634.14	-		-			2,020,775,091.59
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	16,395,205.35	11,095,670.94	16,060,287.51	12,818,044.80	26,411,128.28	17,857,456.43	-		-			100,637,793.30
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	53,511,886.64	649,851.29	28,374,688.50	135,078,860.55	85,550,043.10	1,276,292,768.54	-		-			1,579,458,098.61
STANDARD ORGANIZATION OF NIGERIA	49,263,647.02	1,883,150.55	8,387,524.80	39,626,930.80	34,957,839.78	8,170,185.20	-		-			142,289,278.15
INDUSTRIAL TRAINING FUND	2,293,700.00	1,062,793.80	1,152,282.75	6,457,050.60	12,663,879.76	10,911,386.36	-		-			34,541,093.27
FINANCIAL REPORTING COUNCIL OF NIGERIA	4,129,674.58	290,279,799.45	9,578,637.87	39,758,454.51	22,835,327.55	12,892,310.32	-		-			379,474,204.29
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	269,937.53	-	-	47,905,387.72	137,311,085.47	5,403,115.03	-		5,146,701.99	15,091,633.34		211,127,861.07
CONSUMER PROTECTION COUNCIL	-	1,262,801.49	-	17,666,666.52	24,628,608.73	1,839,911.60	-		9,550,000.00			54,947,988.34
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	5,119,075.40	8,379,371.04	-	29,105,895.00	-	9,709,793.32	-		-			52,314,134.77
FEDERAL PRODUCE INSPECTION	-	-	-	-	-	-	-		-	103,950.00		103,950.00
EXTERNAL TRADE SECTOR, GENEVA (WTO)	2,893,244.00	2,451,419.58	-	31,034,500.10	2,875,000.00	-	-		-			39,254,163.67
ONNE OIL AND GAS FREE ZONE AUTHORITY	10,323,179.66	601,027.60	7,290,363.30	41,246,484.20	-	53,491,549.55	-		-			112,952,604.31
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	2,590,745.01	-	-	8,700.00	-	700.00	-		-			2,600,145.01
NIGERIA COMMODITY EXCHANGE (NCX)	5,813,022.51	-	5,932,989.50	2,598,716.75	179,812.50	-	-		-			14,524,541.26
NIGERIA TRADE OFFICE, CHINA	4,483,611.74	75,017,300.61	14,960,706.50	17,401,141.00	342,983.26	-	-		-			109,205,743.11
SMEDAN - H/QTRS	-	575,000.00	631,072.50	35,761,702.50	10,935,228.00	11,425,993.43	-		-			59,328,996.43
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	437,156.98	-	-	30,548,056.00	12,901,880.58	10,482,262.90	-		-			54,369,356.46
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	2,234,784.13	41,305,880.31	11,397,322.53	39,403,017.00	239,424,302.24	128,403,292.56	-		253,626.00			462,422,224.77
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,810,240.37	1,426,236.38	485,374.00	10,583,999.81	14,368,112.13	-	-		-			28,673,962.68
INDUSTRIAL ARBITRATION PANEL	1,075,280.84	1,932,500.62	3,290,500.00	14,510,664.80	-	12,744,575.57	-		-			33,553,521.83
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	12,881,799.19	220,000.00	19,646.00	11,996,835.80	1,020,000.00	5,526,272.86	-		-	1,709,104.33		33,373,658.17
NATIONAL PRODUCTIVITY CENTRE	4,281,513.38	7,215,008.96	18,170,557.00	25,307,201.00	2,267,500.00	964,550.00	-		-	1,878,018.88		60,084,349.23
NATIONAL DIRECTORATE OF EMPLOYMENT	4,794,149.86	28,340,194.66	-	2,039,600.95	373,125.01	4,929,067.26	-		-		844,149,164.00	884,625,301.74
GENEVA LABOUR DESK OFFICE	-	-	1,411,509.55	8,477,962.50	12,743,809.06	5,127,231.22	-		-			27,760,512.33
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	16,727,185.34	95,890,848.34	29,790,889.19	44,092,507.36	1,212,093.13	987,191.05	-		2,244,858.00			190,945,572.39
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	2,809,112.52	252,877.50	540,000.00	5,166,000.00	52,500.00	64,000.00	-		18,890,441.53	2,144,499.86		29,929,431.41
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	4,272,415.81	1,294,923.21	4,813,598.56	2,182,000.00	-	8,767,348.13	-		4,927,304.54			26,257,590.25
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	17,420,691.94	39,710,201.43	36,753,679.34	4,209,971.16	1,394,614.00	13,031,897.50	-		-			112,521,055.37
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	4,507,480.12	357,846.14	5,760,550.06	18,099,012.56	-	297,400.00	-		-			29,022,288.88
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	517,434.58	-	-	2,294,849.20	-	1,899,110.64	-		-			4,711,394.42
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM	STATE 1,500,000.00	-	-	485,099.79	-	377,160.00	-		-			2,402,259.79
ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	563,426.24	-	-	-	-	-	-		1,955,251.73			2,518,677.96
ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	1,771,393.44	-	-	-	-	-	-		-			1,771,393.44
ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	3,937,345.36	-	819,795.00	-	-	-	-		-			4,757,140.35
ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	1,720,868.91	-	-	-	-	-	-		-			1,720,868.91
NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	3,304,301.41	1,815,708.25	-	-	-	-	-		-			5,120,009.66
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE ST	ATE 1,861,394.99	-	-	-	-	-	-		-			1,861,394.99
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU	STATE 661,575.08	2,000,000.00	-	-	-	-	-		-			4,661,575.08
COOPERATIVE INFORMATION NETWORK	4,485,098.92	-	11,957,828.18	-	3,163,069.89	1,168,577.07	-		-			20,774,574.06
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	3,896,106.49	53,452,605.60	13,775,000.00	11,279,999.00	1,608,700.00	563,200.00	-		6,993,275.64			101,568,886.73
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	341,592.81	242,500.00	-	-	6,763,139.80	2,190,584.74	-		-			9,537,817.35
BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	538,046.79	3,120,228.63	-	7,200,000.00	5,457,650.04	5,508,070.15	-		-			22,923,995.60
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	3,125,910.00	175,000.00	-	595,238.09	3,551,249.98	1,537,397.79	-		-			8,984,795.86
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	562,724.26	-	-	-	1,221,299.98	2,618,599.93	-		-		174,917,850.00	179,320,474.17
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	1,281,071.38	1,088,580.00	-	-	2,533,902.93	1,059,400.00	-		-		9,082,625.00	15,045,579.31
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	449,399.93	1,525,025.00	-	-	3,884,851.88	3,397,178.20	-		-			9,256,455.02
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	814,806.15	1,474,640.04	-	-	4,173,746.88	3,003,514.99	-		-			8,966,708.05
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	2,061,050.24	-	-	-	2,037,740.00	1,586,324.94	-		-			5,685,115.18
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	3,308,962.58	-	-	-	4,902,103.50	3,947,859.83	-		-			12,158,925.91
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER	STATE 3,349,343.28	-	-	7,905,600.00	1,149,600.00	899,800.00	-		-			13,904,343.28
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	397,674.36	6,178,729.99	-	-	-	600.00	-		-			7,077,004.34
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	239,955.94	1,081,637.58	-	-	-	264,105.59	-		-			1,585,699.11
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS	RIVER STATE 3,787.55	406,533.66	-	-	1,700,000.00	2,399,695.17	-		-			4,660,016.39
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	-	-	-	-	750,000.00	1,800,280.00	-		-			2,550,280.00
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-	-	-	-	562,499.99	800,000.00	-		-			1,362,499.99
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	-	-	-	381,250.01	1,600,000.00	-		-			1,981,250.01

NOTE 18: -
Contd.

MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	-	-	-	-	1,124,773.13	722,141.60	-		-	-	-	1,846,914.72
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	89,237.40	-	-	-	10,779,578.65	1,299,000.01	-		-	-	-	12,117,816.06
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	226,000.00	-	-	-	-	186,939.99	-		-	-	-	412,939.99
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	31.80	-	-	-	1,249,987.45	1,899,999.99	-		-	-	-	3,150,069.24
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	-	-	-	-	955,060.00	2,100,000.00	-		-	-	-	3,055,060.00
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	-	-	-	-	2,845,000.00	2,348,048.00	-		-	-	-	5,193,048.00
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	221,550.00	-	-	2,000,000.00	1,498,218.75	998,550.00	-		-	-	-	4,718,318.75
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE			23,709.08	17,325,678.16								17,349,387.24
BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	88,000.00	-	-	-	-	1,000,000.00	-		-	-	-	1,088,000.00
AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	7,727,020.60	5,567,761.16	637,231.35	6,426,000.00	-	-	-		-	-	-	20,358,013.10
BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	533,637.04	343,310.75	-	-	-	-	-		-	-	-	1,476,947.79
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	866,306.39	5,738,103.73	2,650,000.00	-	6,280,522.13	-	-		-	-	-	15,034,932.24
TECHNOLOGY INCUBATION CENTRE, GOMBE	1,288,439.71	1,610,284.20	1,322,163.15	-	-	-	-		-	-	-	4,220,887.06
TECHNOLOGY INCUBATION CENTRE, KATSINA	1,201,185.39	1,085,120.87	1,307,000.00	-	-	1,583,628.15	-		-	-	-	5,176,934.41
TECHNOLOGY INCUBATION CENTRE, LAFIA	-	1,690,086.23	1,102,500.00	-	-	-	-		-	-	-	2,792,586.23
TECHNOLOGY INCUBATION CENTRE, LOKOJA	-	-	1,365,000.00	-	-	-	-		-	-	-	1,365,000.00
TECHNOLOGY INCUBATION CENTRE, MAKURDI	-	-	1,099,098.30	-	-	-	-		-	469,556.66	-	1,568,654.96
NORTH WEST ZONAL OFFICE, KANO	-	-	4,371,680.00	-	-	-	-		-	-	-	4,371,680.00
NORTH EAST ZONAL OFFICE, BAUCHI	-	-	2,501,000.00	-	-	-	-		-	-	-	2,501,000.00
NORTH CENTRAL ZONAL OFFICE, MINNA	-	-	2,501,000.00	-	-	-	-		-	11,318.26	-	2,512,318.26
SOUTH WEST ZONAL OFFICE, LAGOS	-	-	3,220,899.96	-	-	-	-		-	-	-	3,220,899.96
SOUTH SOUTH ZONAL OFFICE, BENIN	379,488.00	249,999.95	2,996,290.00	-	-	-	-		-	-	-	3,625,777.95
SOUTH EAST ZONAL OFFICE, NNEWI	98,910.00	167,685.00	3,388,066.80	-	-	-	-		-	-	-	3,654,661.80
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	259,503.88	248,184.53	1,921,500.00	-	-	347,400.00	-		-	-	-	2,776,588.39
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	736,435.22	1,328,512.50	8,062,461.12	-	-	-	-		-	-	-	10,127,408.84
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	58,680.00	149,625.00	3,629,971.58	-	-	-	-		-	-	-	3,838,276.58
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	81,368.41	93,290.00	1,775,152.32	-	-	-	-		-	-	-	1,949,810.72
TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	71,663.47	149,975.00	2,401,743.24	-	-	-	-		-	-	-	2,623,381.71
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	733,044.56	-	2,702,369.27	-	-	-	-		-	-	17,497,000.01	20,932,413.85
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	88,203.36	247,977.50	1,760,668.26	-	-	-	-		-	-	-	2,096,849.11
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	237,738.32	-	2,159,494.47	-	-	-	-		-	-	-	2,397,232.79
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	88,228.92	154,228.86	2,770,860.04	-	-	-	-		-	-	-	3,013,317.82
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	286,345.00	-	735,821.27	3,935,925.00	-	-	-		-	258,742.20	-	5,216,833.46
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	808,839.11	89,775.00	1,471,421.50	-	-	187,147.89	-		-	-	-	2,057,183.50
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	310,685.21	240,379.40	2,559,172.60	-	132,500.00	187,147.89	-		-	-	-	3,429,885.10
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	403,527.04	-	1,942,725.80	-	-	-	-		-	-	-	2,346,252.84
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	927,300.00	119,175.00	987,157.50	-	-	-	-		-	-	-	2,033,632.50
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	79,942.88	-	2,453,408.38	-	-	-	-		-	-	-	2,533,351.26
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	553,346.20	925,000.00	456,750.00	-	-	-	-		-	-	-	1,935,096.20
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	96,600.00	249,775.00	2,149,764.12	-	-	-	-		-	-	-	2,496,139.12
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	173,521.00	512,956.51	5,027,999.95	-	-	-	-		-	-	-	5,714,477.46
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	35,155.43	239,400.00	2,545,660.00	-	-	-	-		-	-	-	2,870,215.43
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	-	-	7,620,422.89	-	-	-	-		-	-	-	7,620,422.89
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	315,189.53	7,523,540.80	8,636,889.52	6,250,000.00	-	4,310,428.51	-		347,000.00	-	-	27,883,048.36
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	540,481.79	5,000.00	-	2,952,218.95	1,000,000.05	-		-	-	-	4,497,700.78
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	275,959.96	-	-	-	-	-	-		-	-	-	275,959.96
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	56,227.52	58,250.00	4,939,128.17	1,399,050.00	2,588,747.98	5,267,362.35	-		6,815,310.52	-	-	21,134,076.53
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS	1,368,904.17	-	837,857.09	-	-	-	-		-	-	-	2,206,761.25
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	259,910.00	18,267,420.73	11,058,704.35	1,999,700.00	2,062,532.41	5,357,650.00	-		3,980,949.00	-	-	42,986,866.49
AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	-	9,891,066.79	-	-	-	-	-		-	-	-	9,891,066.79
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	1,047,928.99	4,114,242.08	-	-	-	-		-	213,571.40	25,050,605.42	30,426,347.89
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	244,321.02	813,975.00	1,923,615.89	-	-	500,000.12	-		-	-	-	3,481,912.03
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	17,125,382.38	55,946,584.69	47,035,844.40	4,364,509.38	3,779,298.30	22,844,588.51	-		-	-	-	161,096,207.68
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	487,916.59	9,721,788.64	16,582,490.44	5,175,828.00	-	23,000.00	-		-	-	-	31,991,023.67
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	3,359,458.77	432,949,977.89	31,586,107.08	4,612,868.14	3,264,501.99	32,787,150.11	-		26,759,856.86	-	-	535,319,920.84
PROJECT DEVELOPMENT INSTITUTE - ENUGU	576,573.83	178,940,900.65	22,888,520.57	12,206,549.27	20,931,509.75	12,136,301.63	-		-	890,958.94	-	248,671,314.64
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	6,986,793.84	992,400.52	23,503.45	17,321,888.06	-	38,199,192.80	-		-	5,752,931.24	600,000.00	69,876,709.90
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	3,727,602.56	13,635,950.54	35,023,639.28	-	-	-	-		-	-	-	52,387,192.38
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	-	452,084.51	-	-	2,563,813.80	5,640.00	-		-	-	-	3,021,538.32
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	-	-	-	-	-	-	-		19,555,369.85	2,929,598.02	-	22,484,967.87
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	-	-	-	-	-	-	-		498,048.08	9,500,000.00	-	9,998,048.08
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	-	-	-	-	-	-	-		249,151.35	-	-	249,151.35
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	-	-	-	-	-	-	-		456,673.35	-	-	456,673.35
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	1,738,112.44	14,583,287.85	1,294,164.06	3,990,000.00	-	-	-		499,369.69	-	-	22,104,934.04
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	-	4,260,806.05	30,488,983.80	9,131,180.00	-	220,000.00	-		55,728,999.50	-	-	99,829,969.36
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	382,889.21	11,137,772.64	25,475,531.50	4,124,736.84	-	-	-		-	288,526.00	-	41,909,456.20
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	1,092,586.28	-	17,152,000.00	-	-	-		4,265,877.99	-	-	22,510,464.27

NOTE 18: -
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MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTR	-	726,529.97	4,936,988.65	-	-	5,000,002.20	-		21,342,332.31			32,005,853.13
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	-	-	4,570,842.11	-	-	660,265.00	-		178,987.60			5,410,094.70
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	-	399,000.00	-	-	-	-	-		423,926.36		104,369,583.54	105,192,509.90
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	-	-	-	-	-	-	-		2,269,169.59		-	2,269,169.59
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	-	-	-	-	-	400,000.00	-		1,299,238.68		-	1,699,238.68
SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOGUN STATE	OKUTA -	-	-	2,000,000.00	-	-	-		-		-	2,000,000.00
SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CEOWERRI INTER IMO STATE	6,288,134.02	10,348,634.38	6,548,607.54	-	-	-	-		-		-	23,185,375.94
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENTEXTENSIO CENTRE, AFUZE - EDO STATE	767,850.00	809,077.31	2,921,666.08	3,400,000.00	250,000.00	2,089,930.00	-		-		-	10,238,523.39
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	-	9,828,034.68	6,465,765.50	-	-	771,493.52	-		-		-	17,065,293.70
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKO	6,264,195.62	2,068,968.50	15,355,693.19	20,017,861.67	8,637,330.63	-	-		-		-	52,334,049.60
NATIONAL CENTRE FOR REMOTE SENSING - JOS	363,712.10	-	840,223.75	-	344,500.00	1,814,771.75	-		-		-	3,363,207.60
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	340,726.58	54,024,243.06	4,822,410.33	591,372.86	-	1,569,450.69	-		-		-	61,848,203.51
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	394,785.16	250,000.00	2,708,524.79	-	-	-	-		-	160,130.63	-	3,513,440.57
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	3,297,292.45	629,237.50	47,402,337.94	4,519,632.14	14,342,400.39	3,913,843.90	-		-		-	74,104,744.32
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	2,930,104.29	5,833,298.02	10,321,574.46	5,607,200.00	4,084,075.00	2,269,483.60	-		-		-	31,045,735.37
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,869,295.75	1,692,976.63	1,463,849.91	5,958,491.00	593,250.00	1,397,130.00	-		-	24,012.00	-	12,999,005.28
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	3,187,687.62	5,706,810.00	647,540.00	1,970,237.06	1,587,130.00	-	-		-		-	13,099,404.68
SOKOTO ENERGY RESEARCH	-	4,000.00	4,833,847.56	2,074,325.00	-	-	-		-		-	6,912,172.56
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	1,257,527.06	34,296,586.53	249,475.80	3,135,720.00	-	-	-		-		-	38,939,309.38
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITYLAGOS.	OF 1,357,339.98	-	2,539,972.95	-	-	-	-		-		-	3,897,312.93
NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVILORIN	ERSITY OF 2,73 3,704.59	8,254,078.59	335,555.00	-	-	1,081,326.25	-		-		-	12,404,664.43
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	5,717,944.52	256,522,632.81	25,463,044.30	54,919,034.80	-	28,457,560.20	-		-		-	371,080,216.63
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	2,092,767.35	-	1,696,367.40	3,248,700.00	-	-	-		-		-	7,037,834.75
ENERGY COMMISSION OF NIGERIA	4,900,470.96	47,933,602.96	583,302.25	-	-	1,014,641.84	-		-		-	54,432,018.01
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRDABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	), 1,097,725.46	-	1,632,865.60	-	4,375,892.50	1,671,380.00	-		-		-	8,777,863.57
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	2,540,069.54	1,607,264,968.09	14,650,668.78	5,747,517.50	11,386,278.00	40,513,617,362.02	-		-		172,609,824.24	42,327,816,688.17
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	5,958,349.98	5,168,640.46	635,200.00	-	-	483,932,280.23	-		69,676,796.32		-	566,371,266.99
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	14,374,851.91	6,248,021,442.25	734,932,828.87	106,401,142.26	1,260,693.39							7,104,990,958.68
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	10,039,507.57	584,583,594.63	3,459,590.50	136,416,256.98	925,746,417.18	783,205.60	-		52,514.00		-	1,661,081,086.45
NIGERIAN RAILWAY CORPORATION	54,135,945.86	169,984,559.51	27,290,628.32	1,672,601,753.62	58,000,416.94	104,627,173.69	-		17,819,136.07	5,519,917.39	3,316,338,044.75	5,436,317,576.16
NATIONAL INLAND WATERWAYS AUTHORITY	26,297,908.10	288,588,945.71	1,528,003.50	118,718,146.95	-	-	-		29,004,039.54		-	464,137,043.80
MARITIME ACADEMY, ORON	46,271,414.78	73,957,617.14	79,898,602.50	25,656,400.00	44,953,235.92	39,135,692.19	-		6,947,962.50	7,213,236.48	-	324,034,161.51
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	52,251,587.48	87,406,575.48	230,703,131.57	20,605,540.00	-	196,768,790.79	-		6,027,562.03		-	593,763,187.35
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	835,611,380.03	241,706,996.16	559,630,859.02	2,134,806,454.92	5,598,767,257.59	1,975,447,586.66	-		4,213,366.38		-	11,350,183,900.75
NIGERIAN METEOROLOGICAL AGENCY	15,092,586.32	1,805,000.00	266,522,694.92	78,829,258.53	21,050,738.81	9,064,002.80	-		1,930,738.76	1,050,127.72	-	395,345,147.85
ACCIDENT INVESTIGATION BUREAU	363,882,403.29	10,008,817,363.95	1,746,551,143.71	102,470,531.44	130,927,838.40	72,246,753.23	-		22,632,322.05		-	12,447,528,356.07
NIGERIA AIRSPACE MANAGEMENT AGENCY	-	1,241,986,395.45	136,315,666.60	128,449,239.60	17,334,674.50	10,684,497.40	-		-		-	1,534,770,473.55
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	2 453,710,623.84	28,394,715,203.42	239,081,477.12	1,862,648,260.76	651,489,004.86	595,049,494.82	-		78,080,062.32	3,868,384.87	-	34,278,642,512.01
NATIONAL RURAL ELECTRIFICATION AGENCY	253,845,002.71	1,322,801,738.63	22,771,200.00	10,363,000.00	132,080,123.88	14,898,033.36	-		-		243,960,354.62	2,000,719,453.20
NIGERIAN ELECTRICITY REGULATORY COMMISSION	5,820,828.48	45,642,265.67	28,180,174.64	6,325,708.60	55,808,875.00	28,896,501.78	-		9,626,490.19		-	180,300,844.36
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	4,989,684.26	-	13,528,281.87	8,129,200.00	7,539,012.50	5,925,905.44	-		-		-	41,112,084.07
NATIONAL POWER TRAINING INSTITUTE	392,455.12	1,585,980,008.51	-	34,376,050.85	-	33,624,324.93	-		4,912,860.20		34,887,336.12	1,694,673,035.72
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	-	1,556,845.02	-	116,604,476.70	-	116,370,214.25	-		-		24,853,700.00	259,385,235.97
TRANSMISSION COMPANY OF NIGERIA	1,852,688.81	933,255,537.45	92,297,622.44	20,958,780.00	31,716,022.08	-	-		-		-	1,080,080,650.78
NIGERIAN BULK ELECTRICITY TRADING PLC	1,295,199.13	-	2,465,000.00	5,354,864.36	-	30,419,281.36	-		-		-	39,534,344.86
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	15,836,510.34	913,848,136.38	85,212,397.61	48,596,679.35	21,286,323.14	24,132,970.12	-		-	5,537,147.62	-	1,114,450,164.56
FEDERAL SCHOOL OF SURVEY, OYO	3,398,795.33	11,220,148.81	2,508,340.13	18,142,764.76	1,263,569.14	1,522,580.88	-		5,754,396.78	80,000.00	-	43,890,595.83
FEDERAL ROAD MAINTENANCE AGENCY	1,908,287.00	1,109,704,184.53	18,863,432.50	20,534,664.86	11,485,309.41	847,300.00	-		-		-	1,163,343,178.30
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	1,402,013.68	1,285,483.51	10,266,087.30	13,034,444.44	1,480,224.38	2,126,325.80	-		17,357,965.59		-	46,952,544.70
SURVEY COUNCIL OF NIGERIA	2,767,118.39	13,708,607.59	14,490,908.04	6,784,806.60	39,216,118.83	24,917,349.68	-		-		499,999,989.00	601,884,898.12
REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	36,459,802.61	4,408,575.00	59,831,963.32	577,528,482.48	105,847,830.98	143,094,683.06	-		18,592,848.19		-	995,764,185.63
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	210,456.84	47,546,206.74	27,837,543.65	20,065,500.00	19,731,170.52	335,497.66	-		500,000.00	965,559.35	-	117,191,934.77
DEPARTMENT OF PETROLEUM RESOURCES	53,471,152.71	30,342,684.13	85,169,464.03	93,066,666.67	96,099,645.08	129,410,161.84	-		36,189,105.99		-	523,748,880.44
PETROLEUM TRAINING INSTITUTE	729,855.00	3,877,585.80	9,468,890.87	117,599,801.46	4,628,750.00	8,594,374.00	-		21,357,163.44		-	166,256,420.57
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	1,168,853.31	8,778,657.27	16,650,605.90	-	-	1,265,239.71	-		-		-	27,863,356.19
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	3,421,822.45	42,944,665.06	54,217,555.20	210,737,995.47	169,754,967.87	89,582,563.48	-		20,598,432.22		-	591,258,001.75
NIGERIA NUCLEAR REGULATORY AUTHORITY	-	7,954,088.18	18,547,725.00	-	55,668,375.00	1,121,511.60	-		-		-	83,291,699.78
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	3,007,916.14	67,989,260.97	156,226,360.15	20,930,282.98	-	-	-		-		-	250,153,820.24
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	-	981,330.71	61,435,706.10	49,249,019.40	4,198,161.74	41,000.00	-		92,250.00		-	115,997,467.95
NIGERIAN GEOLOGICAL SURVEY AGENCY.	3,490,385.99	1,660,424.36	59,409,401.57	28,893,269.00	-	-	-		24,200,000.00		-	117,653,480.92
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,528,579.37	8,374,782.70	43,717,304.20	8,330,473.02	1,215,700.00	1,700,000.00	-		3,113,007.13		-	67,979,846.42

NOTE 18: -
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MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	1,345,387.99	4,494,378.81	3,157,600.52	17,994,150.00	-	926,420.00	-		-			27,917,937.32
METALLURGICAL TRAINING INSTITUTE, ONITSHA	296,769.30	4,863,757.20	6,925,851.94	1,500,000.00	10,760,632.75	70,965.00	-		-			24,417,976.18
NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,184,784.98	10,114,241.34	2,499,900.00	38,723,730.15	6,541,650.00	7,584,167.80	-		3,348,252.19			69,996,726.46
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-	2,903,764.87	34,176,461.36	-	11,709,084.69	-	-		472,150.60	1,516,104.21		50,777,565.72
NIGERIA MINING CADASTRE OFFICE & CENTRES	-	-	-	13,628,419.91	-	10,803,858.00	-		-			24,432,277.91
AJAOKUTA STEEL COMPANY LIMITED	-	36,019,335.53	19,776,478.47	16,927,385.20	3,999,487.50	13,757,235.00	-		982,449.00		68,498,267.40	159,960,638.10
SOLID MINERAL DEVELOPMENT FUND OFFICE	446,563.58	374,647.86	3,150,000.00	34,639,872.53	1,167,500.00	-	-		-			39,778,583.97
BUDGET AND NATIONAL PLANNING	7,512,771.71	-	-	4,930,587.50	6,053,262.78	6,553,317.39	-		-			25,049,939.37
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	4,901,820.70	-	2,625,307.80	28,026,366.80	10,373,375.00	11,220,175.60	-		-			57,147,045.90
CENTRE FOR MANAGEMENT DEVELOPMENT	7,594,132.49	-	4,119,000.00	32,792,250.60	26,566,721.19	14,863,596.88	-		-		1,521,004,850.23	1,606,940,551.38
BUDGET OFFICE OF THE FEDERATION	131,575.82	10,633,082.95	749,905.00	29,261,140.08	16,493,773.22	3,500,700.00	-		-			60,770,177.06
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	14,673.00	-	2,145,900.00	22,966,412.95	4,406,687.50	3,235,667.52	-		-			32,769,340.98
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	73,579,907.07	3,643,260,057.64	73,518,140.18	10,934,000.00	14,578,065.00	14,827,847.80	-		85,933,519.05	87,900.00		3,916,719,436.73
FISCAL RESPONSILIBITY COMMISSION	991,086.80	31,880,393.64	350,229.87	7,419,665.63	2,806,584.44	1,254,686.53	-		-			44,702,646.90
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	806,812,304.63	1,938,192,855.83	13,047,705.28	33,107,850.54	6,744,252.71	9,194,647.96	-		10,140,711.56	10,673,752.07		2,327,914,080.57
NIGERIA HYDROLOGICAL SERVICE AGENCY	34,119,423.03	15,281,964.85	-	-	-	-	-		-			49,401,387.88
ANAMBRA/ IMO RBDA	10,732,848.55	62,449,395.57	33,006,708.59	18,062,141.56	-	-	-		235,202,792.59		115,987,035.19	475,440,922.05
BENIN/ OWENA RBDA	6,656,786.50	752,637,314.10	59,492,746.64	65,804,619.80	-	45,341,923.80	-		12,891,875.67			941,825,266.50
CHAD BASIN RBDA	4,182,502.40	344,571,726.26	75,709,365.01	-	-	-	-		1,697,997.67			426,161,591.34
CROSS RIVER RBDA	15,511,089.13	193,446,476.33	24,502,000.96	1,000,000.00	-	2,877,000.00	-		181,911,938.56	13,808,006.08	785,314,342.16	1,218,370,853.23
HADEJIA-JAMAÃ»ARE RBDA	14,715,042.65	132,276,586.01	57,399,391.63	-	-	17,923,363.43	-		58,272,009.70	3,145,957.81		283,732,351.24
LOWER BENUE RBDA	3,385,660.71	85,950,865.55	2,715,752.09	-	450,000.00	-	-		4,048,765.04	578,338.95		97,129,382.33
LOWER NIGER RBDA	7,947,344.63	23,416,939.17	45,451,818.05	2,179,304.04	8,750,000.00	75,654,794.02	-		92,928,361.98	30,218.45		256,358,780.32
NIGER DELTA RBDA	5,851,073.48	238,119,203.73	5,506,151.63	4,037,526.20	-	64,908,561.21	-		69,270,972.65	400,000.00	15,771,312.13	403,864,801.02
OGUN/ OSUN RBDA	3,577,467.91	163,290,084.10	18,459,698.73	-	-	-	-		24,304,952.15		596,450,975.94	811,083,178.82
SOKOTO RIMA RBDA	5,427,298.20	272,022,492.47	11,021,229.22	4,025,520.00	-	12,185,080.45	-		53,349,328.41		841,352,969.53	1,199,383,918.27
UPPER BENUE RBDA	5,448,287.93	21,121,554.51	124,219,695.96	34,887,507.79	21,393,059.50	30,683,211.88	-		696,312.00		32,137.58	239,481,767.15
UPPER NIGER RBDA	121,740.00	8,944,530.50	32,956,980.87	19,881,930.00	359,650.00	-	-		43,256,238.75	1,170,603.67	471,912,784.30	578,604,458.09
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	2,503,401.43	17,482,338.79	231,150.00	4,611,922.00	23,856,313.79	5,215,118.68	-		10,002,599.57	15,437,070.90		79,339,915.16
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	165,312,177.43	10,837,238.03	3,991,273.42	666,841,147.45	37,751,562.93	2,023,526.40	-		5,985,000.00	946,529.57		893,688,455.24
GURARA WATER MANAGEMENT AUTHORITY	7,143,275.14	1,749,103.31	-	-	-	-	-		-	2,505,385.73		11,397,764.19
LAW & JUSTICE SECTOR												
NATIONAL JUDICIAL COUNCIL- ABUJA	29,507,682.11	15,770,153.99	3,781,890.00	92,022,620.00	354,705,266.32	34,636,178.52	-		47,825,070.02			578,248,860.96
SUPREME COURT OF NIGERIA	264,157,873.46	18,598,926.72	65,860,210.59	577,877,641.11	80,217,989.29	334,427,851.99	-		182,545,898.08			1,523,686,391.24
COURT OF APPEAL	139,917,955.84	10,241,669.86	48,292,969.39	356,811,628.65	100,397,206.88	308,121,847.96	-		26,687,050.80			990,470,329.37
FEDERAL HIGH COURT-LAGOS	1,181,752,855.15	25,609,236.31	130,212,197.98	1,498,538,229.10	224,195,556.97	1,405,841,454.56	-		65,596,815.10	1,345,540.00		4,533,091,885.17
HIGH COURT OF JUSTICE-FCT ABUJA	1,688,081,463.62	29,004,847.38	253,815,243.76	967,581,793.72	150,875,386.93	1,452,628,986.15	-		-			4,441,987,721.56
SHARIA COURT OF APPEAL-ABUJA	22,976,288.72	1,607,703.39	1,802,500.00	100,623,600.00	10,621,187.50	16,185,500.01	-		4,773,000.00			158,589,779.62
CUSTOMARY COURT OF APPEAL-ABUJA	280,562,497.54	45,582,345.00	17,185,517.25	271,306,094.25	37,690,086.00	214,663,386.41	-		-			866,989,926.45
NATIONAL INDUSTRIAL COURT	160,303,205.53	79,277,830.08	50,680,965.62	347,597,424.80	78,515,123.31	338,648,875.99	-		39,850,786.76			1,094,874,212.09
NATIONAL JUDICIAL INSTITUTE-ABUJA	1,102,169,891.05	100,063,282.09	76,572,206.00	557,798,227.40	683,342,610.25	1,264,583,463.61	-		183,310,874.60			3,967,840,555.00
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	19,663,033.50	-	4,189,220.15	32,999,800.00	3,909,662.17	12,595,623.01	-		499,000.00			73,856,338.83
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	-	17,663,979.75	7,066,534.90	128,275,848.46	46,879,534.09	110,608,020.39	-		-			310,493,917.59
FEDERAL MINISTRY OF JUSTICE - HQTRS	1,867,186.24	-	16,046,703.63	42,642,146.96	44,265,310.37	-	-		3,436,177.63	7,433,967.98		115,691,492.81
NIGERIAN LAW REFORM COMMISSION	-	-	-	-	11,432,865.34	2,644,325.00	-		998,448.00			15,075,638.34
LEGAL AID COUNCIL	489,293.05	-	1,020,273.32	-	1,674,987.50	2,997,370.00	-		1,210,406.00	361,687.87		7,754,017.74
COUNCIL OF LEGAL EDUCATION	16,833,771.07	5,523,673.33	16,402,031.95	55,982,566.56	185,830.00	7,416,291.56	-		-			102,344,164.46
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	545,617.83	248,507.15	-	683,163.20	-	1,620,000.00	-		1,456,715.00	3,273,698.12		7,927,701.30
NATIONAL HUMAN RIGHTS COMMISSION	3,155,253.22	-	4,769,970.52	23,758,713.40	11,014,407.16	15,519,646.08	-		-		301,719,620.33	364,937,610.72
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	358,893.77	36,580.00	400,000.00	5,553,621.60	3,500,000.00	1,000,000.00	-		416,122.40			11,265,217.77
NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	661,511.55	-	38,897,573.72	-	-	-		-	915,340.84		40,474,426.11
NIGERIAN COPYRIGHT COMMISSION	-	790,000.00	-	-	4,469,000.00	-	-		-			5,259,000.00
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,129,736.18	691,812.50	37,140.00	12,991,999.99	163,150.00	1,193,520.00	-		1,058,750.00			17,266,108.67
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	47,989,691.65	4,387,974.59	73,508,428.83	16,866,573.50	24,856,508.04	-		126,811.80	2,046,139.10		169,782,127.51
CODE OF CONDUCT BUREAU	-	30,836,143.91	42,300,000.00	-	8,467,260.00	10,663,722.65	-		18,100,015.23			110,367,141.78
REGIONAL SECTOR												
FEDERAL CAPITAL TERRITORY ADMINISTRATION	83,160,615.11	1,509,767,962.49	-	-	-	-	-		-			1,542,928,577.60
FEDERAL MINISTRY OF NIGER DELTA HQTRS	36,950,568.12	3,043,802,934.82	143,211,746.46	-	19,673,917.94	1,289,475.00	-		14,771,283.65	47,290,169.40		3,356,990,095.39
SOCIAL SECTOR												
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	73,100,640.47	29,504,968.98	49,626,180.90	12,136,000.00	7,517,525.25	32,161,664.75	-		6,260,410.28			210,307,390.63
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	19,343,905.27	6,567,755.89	4,002,210.60	33,727,235.59	12,357,562.32	49,563,917.40	-		41,280,014.16			166,842,601.22
NATIONAL YOUTH SERVICE CORPS (NYSC)	1,878,130.00	13,612,527.04	68,242,842.03	143,373,530.20	-	18,946,233.88	-		-	296,889.48		246,350,152.63
NIGERIA FOOTBALL FEDERATION	1,401,057.48	3,070,265.85	3,377,330.17	27,560,500.00	6,947,494.75	4,894,950.00	-		1,795,835.80			49,047,434.05
NIGERIA INSTITUTE FOR SPORTS (NIS)	7,326,630.12	781,863.75	1,459,150.67	16,132,552.00	12,715,689.62	9,702,044.55	-		999,555.00			49,117,485.71

NOTE 18: -
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MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	27,409,609.66	-	10,501,783.54	236,809,072.50	109,905,214.19	20,971,899.80	-	-	-		275,248,301.98	680,845,881.66
NATIONAL CENTER FOR WOMEN DEVELOPMENT	21,406,840.86	-	10,000.00	9,315,600.00	-	-	-	-	-			30,732,440.86
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	499,420.19	4,072,291.34	-	-	-	-	-	-	-			4,571,711.53
FEDERAL MINISTRY OF EDUCATION - HQTRS	11,286,202.89	41,292,786.23	8,674,787.07	52,245,174.47	20,709,377.85	27,522,154.80	-	-	157,969.90		3,098,934,018.61	3,260,822,471.81
TERTIARY EDUCATION TRUST FUND	22,007,329.72	-	24,748,750.01	70,775,111.09	94,249,377.29	25,711,651.70	-	-	789,204.36			238,281,424.17
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	470,032,461.69	-	3,057,414.59	48,668,934.04	38,335,915.53	319,083,259.47	-	-	-			929,177,985.32
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	791,754.89	-	-	3,613,238.40	-	8,201,651.71	-	-	-			12,606,644.99
JOINT ADMISSIONS MATRICULATION BOARD	1,131,761.65	-	-	-	-	-	-	-	-			1,131,761.65
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,027,641.82	-	-	-	110,319,510.05	-	-	-	-			113,347,151.86
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	-	776,114.43	-	-	-	2,099,840.00	-	-	-			2,875,954.43
NATIONAL LIBRARY OF NIGERIA	46,651,506.16	13,536,233.25	13,723,671.69	5,400,000.00	12,189,153.59	15,550,590.00	-	-	20,680,404.00			127,731,558.69
NATIONAL EXAMINATIONS COUNCIL	49,251,070.54	-	5,549,377.20	2,530,509.53	536,133,899.00	24,932,922.00	-	-	-			618,397,778.27
MASS LITERACY COUNCIL	600,358.45	35,000.00	47,027,540.97	33,964,879.06	14,083,212.25	41,873,027.87	-	-	-	827,504.03		138,311,522.64
NOMADIC EDUCATION COMMISSION	21,306,316.33	-	-	12,623,249.30	3,792,962.50	9,928,369.50	-	-	-			52,650,897.63
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	15,691.56	-	-	14,728,000.00	-	679,604.00	-	-	153,890.00	380,740.90		15,957,926.47
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,559,893.37	349,622.25	88,995.00	25,719,617.26	14,427,616.30	195,400.40	-	-	-	156,280.96		42,497,425.54
TEACHERS REGISTRATION COUNCIL OF NIGERIA	3,802,803.14	2,987,100.00	4,357,299.93	45,625,028.10	74,258,323.73	65,907,866.38	-	-	-	-		201,938,421.27
COMPUTER REGISTRATION COUNCIL OF NIGERIA	346,436.37	-	-	4,754,918.70	247,275.00	404,250.00	-	-	-	291,900.00		6,044,780.07
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,635,887.14	-	4,101,812.00	85,343,548.00	1,623,549.38	99,978,276.29	-	-	-	34,432,372.81		227,115,445.61
NATIONAL TEACHERS INSTITUTE	5,899,253.28	-	-	34,586,814.98	222,500.00	-	-	-	-	-		41,708,568.27
FEDERAL POLYTECHNIC ADO-EKITI	32,376,038.70	1,769,097.84	7,352,081.70	19,617,893.11	5,683,333.12	87,420,067.08	-	-	13,211,323.90			167,429,835.44
FEDERAL POLYTECHNIC BAUCHI	9,846,299.91	-	2,922,064.03	-	2,552,721.06	10,416,754.84	-	-	5,921,987.45			25,659,827.30
FEDERAL POLYTECHNIC BIDA	57,354,014.24	26,813,321.48	25,132,300.96	33,349,470.61	78,275,601.10	157,868,153.77	-	-	128,450,048.30	8,558,681.40		525,801,591.85
FEDERAL POLYTECHNIC IDAH	31,253,770.93	20,885,300.91	35,806,187.54	40,656,953.80	-	99,016,696.20	-	-	27,767,293.50			255,386,202.88
FEDERAL POLYTECHNIC KAURA-NAMODA	3,498,915.89	-	398,767.13	71,400.00	9,623,184.38	541,348.00	-	-	-			19,133,615.39
FEDERAL POLYTECHNIC MUBI	2,278,300.04	501,249.54	485,750.00	9,916,600.00	22,416,551.33	15,190,313.36	-	-	153,950.00			51,042,714.26
FEDERAL POLYTECHNIC NASARAWA	442,496.14	7,572,281.88	1,491,966.93	18,475,190.40	35,047,027.79	55,059,504.78	-	-	46,769,047.07			164,857,514.99
FEDERAL POLYTECHNIC UWANA-AFIKPO	70,887,908.34	3,848,747.67	14,979,027.80	36,561,193.00	2,996,779.14	9,883,333.85	-	-	11,050,638.80			156,207,628.60
FEDERAL POLYTECHNIC KADUNA	19,121,630.76	309,741.74	671,558.33	9,326,400.82	51,512,893.95	115,007,713.47	-	-	5,848,171.14	907,503.38		203,205,613.57
FEDERAL POLYTECHNIC OFFA	51,417,905.68	2,231,268.23	21,140,523.67	55,121,223.34	19,918,806.95	114,406,650.68	-	-	2,339,513.52	3,301,618.17		269,877,510.24
FEDERAL POLYTECHNIC EDE	1,461,548.99	1,665,642.61	1,960,000.00	13,714,600.00	10,641,155.93	11,694,692.60	-	-	-			41,137,640.14
FEDERAL POLYTECHNIC AUCHI	5,068,420.48	2,749,014.21	7,311,358.80	5,052,725.00	1,731,607.69	6,797,619.80	-	-	-			29,710,745.98
FEDERAL POLYTECHNIC NEKEDE	9,606,971.62	9,867,459.80	678,316.60	-	12,980,922.25	55,756,060.95	-	-	290,000.00			89,179,731.22
FEDERAL POLYTECHNIC OKO	94,334,667.88	12,016,565.10	57,946,273.30	75,113,566.40	475,277,045.46	196,559,543.75	-	-	95,184,196.33	135,658.94		946,567,517.15
FEDERAL POLYTECHNIC DAMATURU	32,060,263.66	4,225,809.74	10,965,601.80	19,087,201.00	32,221,090.00	190,515,495.00	-	-	12,445,081.10			301,520,542.30
FEDERAL POLYTECHNIC HUSSAINI ADAMU	4,013,760.37	4,870,465.48	3,982,949.09	-	25,635,573.59	15,899,279.36	-	-	-			54,402,027.88
FEDERAL POLYTECHNIC GWANDU	9,240,673.25	2,355,700.00	1,633,201.00	7,094,101.79	-	3,782,415.00	-	-	-			24,106,091.04
FEDERAL POLYTECHNIC ILARO	45,750,675.33	21,264,081.69	30,936,951.55	49,328,857.17	63,974,716.36	100,188,167.64	-	-	41,195,497.03			352,638,946.77
YABA COLLEGE OF TECHNOLOGY	-	754,665.59	-	-	44,773,738.58	8,387,549.31	-	-	-			53,915,953.47
FEDERAL POLYTECHNIC BALI	41,469,441.81	1,454,206.78	36,078,334.73	54,727,871.94	361,829,862.01	117,917,509.38	-	-	-			613,477,226.65
FEDERAL POLYTECHNIC EKOWE	-	941,057.38	6,409,255.00	250,000.00	1,101,188.64	-	-	-	851,816.64	11,478,391.15		21,031,708.80
FEDERAL POLYTECHNIC BONNY	42,075.82	972,513.03	-	3,838,095.00	1,923,499.99	7,784,695.17	-	-	-			14,960,879.00
FEDERAL POLYTECHNIC UKANA	2,528,017.54	2,313,148.81	1,005,800.00	-	-	1,600,463.21	-	-	-			7,447,429.57
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,591,061.75	-	6,120.00	9,025,328.67	11,337,946.75	855,063.76	-	-	266,241.00			24,081,761.92
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	486,680.00	557,813.51	1,213,016.67	27,842,749.42	15,216,249.05	5,077,771.69	-	-	4,378,112.06			54,772,392.40
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	3,444,816.17	-	13,241,994.60	56,187,269.99	206,377,447.62	100,279,319.12	-	-	27,220,429.67	2,295,686.82		419,046,963.97
FEDERAL COLLEGE OF EDUCATION AKOKA	299,845.45	16,170,339.67	10,153,760.50	21,407,487.60	58,375,459.75	122,684,999.32	-	-	14,790,413.30			243,882,305.59
FEDERAL COLLEGE OF EDUCATION ASABA	3,049,738.44	-	-	-	3,911,005.13	25,140,892.51	-	-	-			32,101,636.08
FEDERAL COLLEGE OF EDUCATION BICHI	2,809,597.24	3,951,941.34	-	11,949,909.77	5,987,745.60	29,538,967.51	-	-	600,216.00			54,838,377.46
FEDERAL COLLEGE OF EDUCATION GOMBE	116,674,000.00	38,525,149.79	81,422,553.35	94,752,280.00	250,500,053.76	422,581,225.29	-	-	18,214,993.13	1,154,988.04		1,013,825,243.35
FEDERAL COLLEGE OF EDUCATION GUSAU	7,530,535.93	2,728,395.23	-	12,781,563.86	1,157,355.00	11,524,886.82	-	-	6,850,349.02			42,573,085.85
FEDERAL COLLEGE OF EDUCATION KANO	6,245,909.09	438,869.01	5,395,449.33	6,108,788.76	5,402,882.45	11,622,802.23	-	-	-	581,039.91		38,895,740.77
FEDERAL COLLEGE OF EDUCATION KATSINA	10,265,446.79	292,604.53	-	12,300,308.72	3,214,598.38	44,123,942.53	-	-	-			75,196,900.94
FEDERAL COLLEGE OF EDUCATION KOTANGORA	9,573,933.26	388,375.00	1,449,316.85	4,729,334.75	566,525.00	958,468.00	-	-	-			12,365,952.86
FEDERAL COLLEGE OF EDUCATION OBUDU	718,707.15	259,947.00	-	5,680,000.00	4,621,200.00	12,043,453.30	-	-	-			23,323,307.46
FEDERAL COLLEGE OF EDUCATION OKENE	108,628,994.91	21,736,557.40	79,200,860.79	147,021,707.00	119,539,646.23	475,756,836.34	-	-	710,846.00			952,595,448.67
FEDERAL COLLEGE OF EDUCATION OMUKU	8,156,515.08	309,546.25	27,992,628.84	53,507,739.81	44,011,747.06	141,605,033.37	-	-	41,101,706.49			311,684,916.90
FEDERAL COLLEGE OF EDUCATION ONDO	58,797,378.34	1,167,762.90	25,213,478.29	46,002,619.00	59,170,387.19	115,935,112.78	-	-	44,959,063.92			351,245,802.42
FEDERAL COLLEGE OF EDUCATION OYO	10,424,520.60	2,626,517.88	5,161,122.98	1,482,065.79	25,431,055.02	45,791,532.59	-	-	6,189,053.15			97,105,868.01
FEDERAL COLLEGE OF EDUCATION PANKSHIN	15,481,794.96	1,446,894.11	427,835.14	13,680,977.60	13,374,984.75	21,232,366.80	-	-	-			65,644,853.36
FEDERAL COLLEGE OF EDUCATION POTISKUM	5,171,764.89	440,625.15	4,280,436.78	2,168,087.00	21,315,518.93	24,904,761.07	-	-	1,975,210.82			60,256,404.64
FEDERAL COLLEGE OF EDUCATION UMUNZE	42,279,348.08	16,610,946.25	9,803,946.90	45,689,720.60	58,345,121.50	80,097,958.54	-	-	993,938.40			253,820,980.27
FEDERAL COLLEGE OF EDUCATION YOLA	968,295.45	-	-	-	-	-	-	-	2,151,668.42			3,119,963.87
FEDERAL COLLEGE OF EDUCATION ZARIA	58,724,439.15	-	21,377.00	8,974,032.80	101,163,964.07	138,583,970.00	-	-	4,828,921.90			312,296,704.92
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	7,899,031.31	384,690.90	4,265,009.40	19,328,070.80	70,476,291.00	137,405,766.39	-	-	-			239,758,859.80
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	5,764,061.85	3,967,597.92	2,504,238.49	5,844,786.15	26,163,924.64	9,930,337.06	-	-	-	11,816.12	1,113,240,594.83	1,167,427,357.04
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	26,375,370.54	48,610.00	-	29,216,187.00	1,193,437.50	-	-	-	-			56,833,605.04

NOTE 18: -
Contd.

MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
UNIVERSITY OF IBADAN UNIVERSITY	27,499,602.67	10,985,131.03	4,538,393.46	49,967,089.56	47,527,260.18	22,993,991.89	-		4,102,982.72	86,792.97		167,701,244.48
OF LAGOS UNIVERSITY OF NIGERIA,	1,320,464,066.20	9,118,412.60	1,363,161.41	106,968,271.57	536,784,409.09	255,737,689.21	-		5,386,761.85	-		2,235,822,771.93
NNSUKA AHMADU BELLO UNIVERSITY, ZARIA	70,773,771.31	76,383,004.64	3,358,870.95	31,073,780.00	12,201,220.76	23,605,643.19	-		9,224,157.85	32,006.05		226,652,454.74
OBAFEMI AWOLOWO UNIVERSITY UNIVERSITY	27,336,741.61	88,823,993.64	504,865.78	- 17,952,667.34	4,958,169.25	8,684,063.26	-		- 15,000.00	-		130,307,833.53
OF BENIN UNIVERSITY OF JOS	8,842,272.07	-	- 1,984,859.47	- 63,027,590.20	- 21,383,246.00	- 19,886,341.65	-		5,432,164.88	4,199,884.69		26,809,939.41
UNIVERSITY OF CALABAR UNIVERSITY	134,996,021.95	4,286,267.38	4,700,453.20	15,416,000.00	41,838,618.55	28,932,522.20	-		34,587,611.98	5,314,432.11	-	210,495,811.15
OF ILORIN UNIVERSITY OF ABUJA	109,007,087.79	11,892,792.82	9,819,685.50	225,963,073.05	6,864,296.09	69,624,394.28	-		81,231,815.25	-		299,301,108.85
UNIVERSITY OF AGRICULTURE, ABEOKUTA	23,922,662.84	27,198,867.71	33,775,552.52	185,576,540.23	98,951,937.23	49,319,906.46	-		649,275,911.75	29,574,911.43		234,077,721.67
UNIVERSITY OF AGRICULTURE, MAKURDI	364,117,362.39	15,810,336.09	69,962,846.14	-	57,606,600.04	245,702,620.94	-		4,022,618.63	-		1,466,788,990.90
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	242,354,158.75	1,760,230.66	4,305,000.00	30,940,000.00	-	-	-		-	-		806,985,615.38
UNIVERSITY OF PORT HARCOURT ABUBAKAR	95,040.00	18,599,104.81	-	127,741,774.80	- 29,053,171.85	- 58,432,698.11	-		25,275,620.53	1,478.13		22,999,144.81
TAFAWA BALEWA UNIVERSITY, BAUCHI UNIVERSITY OF	640,763.76	-	- 1,786,417.50	7,030,000.00	472,832,162.62	458,580,826.60	-		-	-		640,763.76
TECHNOLOGY, OWERRI FEDERAL UNIVERSITY OF	24,046,663.12	1,727,641.95	- 8,916,936.95	8,627,825.00	7,774,755.55	16,898,649.45	-		5,421,186.44	-		169,477,273.69
TECHNOLOGY, AKURE FEDERAL UNIVERSITY OF TECHNOLOGY,	262,051,666.25	32,335,738.29	2,427,488.68	1,357,142.86	5,949,635.21	11,470,998.69	-		2,210,688.31	-		1,355,328,586.06
MINNA FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	18,568,133.73	5,821,637.76	- 53,625,132.72	15,700,862.26	2,983,411.54	7,140,553.15	-		618,691.76	1,981,816.62		90,185,740.72
UNIVERSITY OF UYO	5,127,435.53	5,953,515.19	10,050.00	83,646,878.43	-	-	-		-	-		48,257,034.88
UNIVERSITY OF MAIDUGURI NNAMDI	8,758,901.97	8,617,328.10	- 2,359,395.99	30,184,000.00	165,956,759.56	223,149,881.30	-		255,059,295.52	-		31,903,518.05
AZIKIWE UNIVERSITY, AWKA BAYERO	-	-	6,469,420.84	7,143,488.00	1,855,585.00	45,152,553.40	-		3,009,425.20	516,575.97		17,682,678.89
UNIVERSITY, KANO USMAN DAN FODIO	21,777,326.96	17,222,731.51	- 14,136,005.30	49,248,034.00	39,037,989.77	6,391,129.01	-		4,460,750.90	2,492,290.94		820,438,006.00
UNIVERSITY, SOKOTO NATIONAL MATHEMATICAL	16,108,938.84	4,091,400.59	-	20,400,048.34	16,276,405.53	34,436,623.38	-		4,861,460.21	-		100,411,953.03
CENTRE, SHEDA FRENCH LANGUAGE VILLAGE	1,097,215.88	8,407,279.67	-	10,820,658.10	19,774,211.75	77,395,561.78	-		12,620,444.21	-		67,054,429.21
BADAGARY, LAGOS ARABIC LANGUAGE VILLAGE	8,062,380.85	2,401,713.10	-	21,079,043.67	864,599.88	6,233,504.35	-		26,247,200.59	-		117,646,013.05
BORNO NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	32,269,339.70	31,815,201.44	867,716.45	8,079,405.00	21,045,876.41	44,311,828.82	-		8,478,976.38	-		203,236,519.00
FEDERAL UNIVERSITY OYE-EKITI FEDERAL	8,817,732.32	2,171,982.65	7,115,941.66	-	-	-	-		-	1,407,005.68		55,155,677.89
UNIVERSITY OTUOKE FEDERAL UNIVERSITY	4,067,956.95	13,885,201.47	32,000.00	-	-	1,105,952.64	-		-	232,600.00		127,004,888.99
DUTSE FEDERAL UNIVERISTY NDUFU ALIKE IKWO	144,151.60	527,943.77	- 30,934,004.82	5,305,720.00	- 13,516,957.52	-	-		- 23,612,534.37	15,497,026.52		8,751,500.37
FEDERAL UNIVERSITY LAFIA FEDERAL	415,718.79	-	9,220,651.31	31,843,787.00	751,511.92	29,009,289.99	-		4,972,579.37	19,386,061.52		1,521,671.43
UNIVERSITY DUTSIN-MA FEDERAL UNIVERSITY	1,343,635.57	-	13,000.00	29,652,184.50	34,148,138.06	9,726,166.74	-		- 15,940,523.41			2,750,641.24
KASHERE FEDERAL UNIVERSITY LOKOJA	10,802,828.56	54,603,771.93	-	12,150,420.10	18,834,815.56	43,993,296.92	-		- 98,006,223.74			136,851,102.37
FEDERAL UNIVERSITY WUKARI FEDERAL	233,895.75	680.00	667,007.14	11,922,500.00	-	20,558,690.53	-		2,745,973.13			48,628,937.22
UNIVERSITYOF BERNIN KEBBI FEDERAL	24,394,288.63	12,630,881.19	6,504,125.71	70,975,537.60	27,928,549.06	4,517,142.00	-		536,150.00			217,431,757.47
UNIVERSITYOF GASHUA FEDERAL UNIVERSITYOF	17,961,338.51	41,243,255.04	15,800.00	13,535,519.48	13,255,883.12	149,000,962.19	-		18,677,559.67			146,107,104.68
GUSAU DIVISION OF AGRICULTURAL COLLEGE, ABU	3,019,531.00	40,451,081.02	141,500.00	1,320,375.71	2,202,734.04	7,224,648.17	-		5,320,478.18			59,910,254.02
ZARIA	25,081,270.06	15,321,789.37	1,070,387.86	11,731,244.09	6,210,532.00	7,131,205.74	-		7,447,998.32			417,248,336.84
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	17,548,758.94	2,837,742.22	20,311,670.44	280,000.00	11,811,884.38	44,561,489.49	-		10,931,293.79			66,369,176.37
NATIONAL OPEN UNIVERSITY	5,096,687.38	6,803,264.80	978,829.25	6,936,000.00	738,672.62	4,443,034.36	-		-			23,103,417.67
F.S.C. SOKOTO FGC	18,317,556.37	2,364,682.51	301,875.00	3,996,000.00	-	12,995,057.28	-		-			101,863,064.13
AZARE FGC BUNI-	7,680,653.50	3,147,917.54	1,956,051.22	-	2,655,639.07	13,141,407.02	-		3,841,981.70	-		26,539,090.72
YADI FGC BIRIN YAURI	10,436,969.99	51,258,397.40	-	9,180,171.86	237,211,187.75	-	-		- 23,000.00	9,459,490.48		116,390,433.06
FGC DAURA FGC	11,338,904.28	47,809,467.70	1,469,390.91	7,717,500.00	-	6,593,602.77	-		-	801,560.28		87,971,545.41
GANYE FGC	1,212,594.10	4,447,655.54	-	1,639,000.00	10,388,945.50	114,475,207.20	-		-	307,000.00		5,801,749.65
GARKI FGC	12,297,893.00	632,500.43	937,565.05	3,000,000.00	-	-	-		-	458,880.00		32,430,194.99
IJANIKIN FGC IKET	40,976,397.85	49,306,994.10	-	-	5,137,323.74	564,618.73	-		-			483,300,429.52
NISE FGC IKET	296,800.32	-	1,191,300.00	-	-	-	-		-			3,716,189.85
VANDAKYAFGC	-	1,509,387.13	-	1,367,000.00	-	-	-		-			16,094,826.35
IKOM FGC IKOT	961,195.72	2,592,357.56	1,268,008.16	2,590,202.30	-	2,769,757.32	-		- 30,159.47			5,968,484.50
EKPENE FGC	-	832,882.85	-	-	3,001,250.00	1,559,725.00	-		-			5,970,206.59
IKURIN FGC JOS	399,175.35	903,711.90	-	-	-	-	-		141,992.66			4,139,268.16
FGC KADUNA	2,286,269.25	1,894,774.74	343,600.00	2,359,868.44	807,500.00	2,961,600.00	-		-			9,541,003.60
	788,478.01	2,232,051.99	-	-	3,500,000.00	373,600.00	-		-			5,517,820.04
FGC KANO FGC	1,715,380.61	-	-	-	-	1,480,000.00	-		-			1,715,380.61
KEFFI FGC KIYAWA	1,682,879.89	1,977,133.96	600,000.00	2,625,000.00	-	-	-		-			8,981,482.29
FGC KWALI FGC	822,675.40	2,138,273.01	-	7,444,547.52	-	1,281,200.00	-		-			7,557,257.89
MAIDUGURI FGC	806,952.70	3,503,656.89	-	-	-	-	-		-			5,790,609.58
MINJIBIR FGC	4,266,952.96	5,103,177.80	-	-	3,370,057.03	6,804,000.00	-		-			10,177,630.76
MINNA FGC	475,630.62	1,726,761.92	-	-	-	-	-		-			11,018,593.36
ODIKOLOGUNAFGC	2,006,434.95	1,666,509.79	-	-	6,199,264.46	6,155,094.11	-		2,118,925.00			11,117,492.25
ODOGBOLU	1,975,268.34	564,106.66	-	-	-	1,984,060.98	-		-			9,343,375.00
	-	-	-	-	-	-	-		-			
	486,438.52	865,359.09	-	-	3,526,954.18	455,140.00	-		-			1,695,397.61
	657,607.87	3,282,260.79	-	-	3,560,132.75	-	-		1,101,987.52			13,465,019.80
	1,380,242.96	4,699,677.76	-	-	1,481,506.25	4,054,187.32	-		-			3,364,303.94
	485,164.41	652,017.80	-	-	-	804,230.00	-		-			13,503,031.63
	1,276,222.50	3,564,642.80	-	-	-	-	-		-			2,983,380.30
	-	100,000.00	-	-	-	-	-		-			3,564,642.80
	1,651,009.99	359,972.47	-	-	-	-	-		-			11,624,276.19
	460,000.00	1,698,199.89	-	-	-	-	-		-			5,984,335.22
	1,547,729.93		-	800,000.00	-	-	-		-			6,405,119.06

NOTE 18: -
Contd.

MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FGC OGBOMOSHMO FGC	2,330,610.36	-	-	-	3,437,500.00	350,000.00	-		-	-		6,118,110.36
OGOJA FGC OHAFIA	3,917,040.74	1,008,718.75	-	-	-	-	-		3,575,593.89	-		8,501,353.38
FGC OKIGWE FGC	496,589.70	7,896,886.22	90,677.50	621,973.69	1,230,573.93	2,537,729.51	-		738,837.77	239,592.13		13,852,860.46
OKPOSI FGC	3,369,736.30	1,102,771.44	-	4,000,000.00	2,000,192.86	-	-		-			10,472,700.60
ONITSHA FGC PORT	2,712,148.45	981,100.00	-	-	-	1,397,000.00	-		-			5,090,248.45
HARCOURTFGC	1,765,998.05	1,161,683.91	-	-	-	- 14,400.00	-		-			2,927,681.97
POTISKUM FGC	2,552,577.31	1,627,217.20	-	-	-	-	-		-			4,194,194.51
RUBBOCHI FGC	1,809,136.21	-	-	-	-	1,860,000.00	-		-			1,809,136.21
SOKOTO FGC	1,026,493.56	3,511,346.36	-	3,400,000.20	-	892,406.00	-		-			7,937,840.12
UGWOLAWO FGC	527,529.52	-	-	2,999,999.94	-	2,144,000.00	-		1,084,279.90			6,471,809.36
WARRI FGC ZARIA	3,333,233.42	3,122,100.72	- 1,383,579.45	-	456,250.00	-	-		2,019,356.59	-		11,206,926.18
FGC, BILLIRI FGC,	791,813.12	-	-	2,238,600.00	98,000.00	1,905,019.36	-		115,180.00	1,224,069.26		6,611,662.38
IDO-ANI FGC, IKOLE	1,077,653.06	2,851,864.96	-	7,876,800.00	9,000,000.00	752,410.00	-		-			9,402,350.24
FGGC ABAJI FGGC	884,809.98	1,848,787.25	-	-	447,897.19	-	-		-			5,641,694.30
ABULOMA FGGC	791,997.23	176,553.58	-	2,390,000.00	-	-	-		-			14,030,784.48
AKURE FGGC ANKA	1,143,503.67	5,151,918.45	-	-	-	3,220,000.00	-		-			2,072,467.25
FGGC BAJOGA	1,965,419.27	638,317.08	- 1,980,304.20	-	-	- 57,000.00	-		-			7,117,337.72
	1,778,576.17	1,600,902.38	-	-	625,000.00	-	-		501,900.00			5,524,097.45
FGGC BAKORI FGGC	2,394,042.40	2,434,738.86	-	-	-	-	-		-			7,214,944.78
BAUCHI FGGC BENIN	1,853,569.65	1,611,284.22	-	-	4,475,000.00	6,434,167.00	-		-			4,288,308.50
FGGC BIDA FGGC	1,290,669.25	-	2,179,488.50	-	-	-	-		-			7,433,953.46
BWARI FGGC CALABAR	-	-	2,942,625.00	268,740.00	375,000.00	464,550.00	-		-			
FGGC EFON ALAYE FGGC	1,655,205.69	-	- 157,500.00	3,999,999.99	-	1,580,080.00	-		-			4,478,434.19
EFON IMNRINGIFGGC	1,319,522.74	3,314,196.11	-	-	-	-	-		-			5,319,522.73
ENUGU	1,295,143.35	445,902.07	20,000.00	-	-	810,422.54	-		-			10,671,935.35
FGGC EZZAMGBO ABAKALIKI	1,506,649.06	585,211.71	- 2,649,439.99	-	652,148.44	1,235,413.00	-		-			4,820,845.17
FGGC GBOKO FGGC	109,194.11	5,936,660.36	-	-	172,375.00	572,800.00	-		139,693.49			1,177,146.18
GUSAU FGGC GWANDU	1,722,813.82	2,518,457.10	-	-	-	-	-		-			4,679,947.45
FGGC IBILLO	58,800.00	2,552,512.62	-	-	1,593,822.07	-	-		878,105.49			6,187,835.36
FGGC IBUSA FGGC	775,419.31	2,487,205.70	-	1,900,000.00	587,812.50	886,400.00	-		-			4,104,298.95
IKOT-OBIO-ITONG FGGC	719,401.28	620,893.85	84,983.86	-	1,343,737.50	1,574,163.78	-		496,252.48			9,628,694.45
ILORIN FGGC IPETUMODU	274,626.00	1,035,838.85	832,222.01	8,280,773.00	2,942,314.30	-	-		-			5,822,444.20
FGGC JALINGO FGGC	1,922,429.00	2,584,328.89	-	2,180,000.00	-	3,331,839.80	-		-			3,887,060.34
KABBA FGGC KAZAURE	3,078,902.54	-	-	-	- 17,350.00	670,000.00	-		-			15,834,081.16
FGGC KEANA FGGC	1,647,709.24	364,900.57	-	11,812,969.98	-	2,914,956.45	-		-			6,412,038.13
LANGTANG FGGC	458,328.88	2,572,735.07	-	-	1,472,025.00	371,500.00	-		-			1,344,728.88
LEJJA FGGC MONGUNO	1,353,983.26	1,341,907.60	-	2,856,000.00	-	-	-		-			15,191,001.45
FGGC NEW BUSA FGGC	1,055,984.98	1,136,367.32	-	2,338,402.50	-	-	-		-			4,478,292.06
OMU-ARAN FGGC	2,581,230.03	270,884.49	- 1,497,066.85	-	-	-	-		-			7,254,977.42
OWERRI FGGC OYO	1,183,212.85	7,806,780.26	-	-	-	3,683,672.89	-		-			7,317,605.17
FGGC SHAGAMU FGGC	571,867.45	976,395.00	- 1,681,760.10	-	-	1,080,000.00	-		-			6,196,110.88
GUMI TAMBAWALFGGC	1,518,925.47	2,135,989.46	1,168,695.00	-	-	-	-		-			9,697,205.73
UMUAHIA FGGC	2,567,096.97	2,913,034.08	-	-	-	6,397,227.94	-		-			3,543,491.97
WUKARI FGGC,	106,497.79	3,438,913.07	-	2,160,000.00	-	6,695,716.02	-		-			2,242,487.24
YOLA FSTC AHOADA	1,476,983.87	4,135,686.20	-	-	-	127,380.00	-		-			4,390,017.95
FSTC AWKA FSTC	420,430.09	3,899,015.96	-	-	-	540,000.00	-		- 16,000.00			9,040,082.90
JUBU-IMUSHIN FSTC	2,108,287.34	8,700,232.80	-	3,601,400.00	-	2,081,168.84	-		-			9,483,973.54
MICHIKA	2,109,906.19	2,143,706.60	- 1,244,502.00	-	-	-	-		-			6,008,922.15
FSTC TUNGBO - YENAGOA	1,279,515.43	490,423.18	503,480.00	3,981,400.00	-	2,912,143.02	-		-			18,074,736.28
FSTC USI-EKITI FTC	1,919,172.64	3,824,564.79	-	1,798,130.47	-	14,876,967.20	-		-			11,927,290.27
IKARE	1,503,329.63	274,900.00	-	4,683,254.05	793,229.50	12,419,322.99	-		-			5,722,532.82
FTC ILESA FTC	2,224,808.98	2,884,517.13	-	2,720.00	-	9,735,450.03	-		-			6,589,373.76
JALINGO FTC	1,435,120.44	5,074,945.82	-	-	1,308,275.00	11,571,537.76	-		-			5,691,420.44
KAFANCHANFTC	329,992.45	1,534,099.90	676,900.00	-	-	28,722,742.57	-		-			8,387,038.39
LASSA	1,726,961.40	12,000.00	94,857.14	-	1,789,975.00	22,105,109.82	-		-			11,485,161.28
	1,727,110.29	295,566.64	-	-	707,020.79	4,361,151.21	-		-			7,484,348.20
	2,296,849.57	5,623,060.99		2,940,000.00	940,072.18	1,238,685.62	-		-			17,185,816.76
	1,762,860.97	1,487,150.00		2,399,428.57	-	1,000,000.00	-		5,120,765.10			15,722,252.60
	1,075,378.87	1,316,335.00		2,471,640.00	- 53,000.00	- 11,038,148.17	-		-			18,727,344.89
	2,342,398.59	1,865,064.31		2,000,000.00	3,094,500.00		-		-			16,108,107.14
	1,626,329.05	6,067,897.06		8,394,000.00	-		-		-			32,605,478.80
	1,369,371.03	1,100,659.66			-		-					25,339,545.16
	291,116.68	-			-		-					18,680,930.06
	1,146,601.93	-			-		-					6,615,275.77
	1,601,258.78	150,000.00			-		-					8,167,398.78
	2,069,342.29				-		-					4,164,199.43
	116,999.83				-		-					19,699,148.01

NOTE 18: -
Contd.

MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FTC OHANSO FTC	1,629,568.04	2,230,725.00	-	-	-	57,000.00	-		-			3,917,293.04
OROZO FTC	2,398,273.12	1,413,093.75	1,334,848.56	-	-	-	-		-			5,146,215.43
OTOBI FTC	774,277.34	5,145,958.04	-	-	1,692,428.25	1,619,339.20	-		-			9,232,002.83
OTUPKO FTC	1,614,068.92	3,096,809.40	-	-	-	4,399,940.81	-		644,639.19			9,755,458.33
SHIRORO FTC	-	3,560,817.64	3,601,382.84	5,377,777.78	-	-	-		-			8,938,595.42
UROMI FTC	1,370,136.50	17,500.00	-	-	-	300,000.00	-		-			5,289,019.34
UYO FTC YABA	870,050.05	-	7,080,399.23	-	-	4,411,302.43	-		-	-		5,281,352.48
FTC,ZURU KING'S COLLEGE	461,552.26	809,769.99	-	3,089,990.00	-	-	-		-	200,000.00		11,641,711.47
QUEEN'S COLLEGE LAGOS	854,574.57	641,610.65	2,792,600.00	-	618,750.00	-	-		-			2,114,935.22
SULEJA ACADEMY	742,000.08	4,932,428.35	367,000.00	3,550,050.00	-	-	-		-			12,017,078.43
FSTC,DOMA	620,105.91	6,271,123.96	2,926,863.28	3,990,000.00	1,750,000.00	-	-		-			12,998,229.86
FSTC DAYI LIBRARIANS	602,456.94	387,337.50	776,902.50	-	145,000.00	400,000.00	-		-			4,461,657.72
REGISTRATION COUNCIL OF NIGERIAUNESCO	1,094,680.03	850,000.00	3,788,240.57	-	1,994,924.00	1,056,130.60	-		-			5,772,637.13
PARIS NATIONAL BOARD FOR TECHNICAL EDUCATION	441,716.12	186,220.50	726,479.30	12,344,944.32	42,875.00	401,928.00	-		-			4,860,980.19
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS FEDERAL MINISTRY OF HEALTH - HQTRS NATIONAL HEALTH INSURANCE SCHEME NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY NATIONAL ARBOVIRUS AND VECTOR RESEARCH RADIOGRAPHERS REGISTRATION BOARD DENTAL TECHNOLOGY REGISTRATION BOARD HEALTH RECORDS REGISTRATION BOARD OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD NURSING AND MIDWIFERY COUNCIL PHARMACIST COUNCIL OF NIGERIA COUNCIL MEDICAL AND DENTAL COUNCIL OF NIGERIA NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROLMEDICAL REHABILITATION THERAPY BOARD FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN NURSE TUTOR TRAINING - ENUGU NURSE TUTOR PROGRAMME AKOKA LAGOS NURSE TUTOR TRAINNING KADUNA NURSE TUTOR TRAINNING IBADAN NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOSPHC TUTORS PROGRAMME,UCH-IBADAN PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC COMMUNITY HEALTH TUTOR PROGRAMME UCH UNIVERSITY COLLEGE HOSPITAL IBADAN LAGOS UNIVERSITY TEACHING HOSPITAL AHMADU BELLO UNIVERSITY TEACHING HOSPITAL UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU UNIVERSITY OF BENIN TEACHING HOSPITAL OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN JOS UNIVERSITY TEACHING HOSPITAL UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL UNIVERSITY OF CALABAR TEACHING HOSPITAL UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO AMINU KANO UNIVERSITY TEACHING HOSPITAL NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHIFEDERAL SPECIALIST HOSPITAL, IRRUA UNIVERSITY OF UYO TEACHING HOSPITAL FEDERAL STAFF HOSPITAL -ABUJA FEDERAL PSYCHIATRIC HOSPITAL ENUGU FEDERAL PSYCHIATRIC HOSPITAL KADUNA FEDERAL PSYCHIATRIC HOSPITAL CALABAR FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,370,136.50 870,050.05 461,552.26 854,574.57 742,000.08 620,105.91 602,456.94 1,094,680.03 441,716.12 65,788.80 - 1,873,653.13 4,494,823.61 35,194,428.05 - 78,757,285.72 1,094,314.25 - 359,200.00 1,329,321.00 881,370.00 45,960.00 4,552,869.15 3,056,058.19 1,964,978.92 1,812,870.92 1,461,814.01 1,563,809.94 213,544.79 197,190.00 203,385.00 99,475.80 198,739.50 1,612,924.00 2,654,373.28 1,058,493.10 3,159,402.48 888,330,069.13 13,737,991.24 3,817,108.57 52,820,037.55 13,017,860.44 15,538,150.26 599,235.88 4,148,401.75 3,367,108.75 304,896.10 488,498.16 2,710,379.49 2,282,550.23 2,208,061.02 1,538,514.15 1,148,241.21 301,049.31 302,179.52 2,176,912.93 - 418,602.55 10,071,672.31 5,433,354.15 185,980.64 2,666,058.05	- 809,769.99 641,610.65 4,932,428.35 6,271,123.96 387,337.50 850,000.00 186,220.50 - - 229,590.20 1,769,486.17 50,356,934.85 - 136,432,813.80 - - - 111,819.75 - 1,050,000.00 - - 262,748.48 - - 825,305.00 253,855.65 - - - - - 187,854.06 - 132,525.38 814,042.88 1,712,957.04 1,305,588.37 23,798,088.42 1,844,867.75 4,847,837.93 1,914,888.42 4,179,312.71 8,250,437.32 32,398,241.95 1,079,510.00 3,553,869.28 69,637.50 2,793,965.10 2,063,988.91 105,000.00 930,783.94 2,709,751.91 609,104.40 965,000.00 330,000.00 1,446,745.35 5,379,123.81 - 1,177,650.79	- - - - - -

NOTE 18: -
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MDA	DEPRECIATION CHARGES - LAND & BUILDINGS -GENERAL	DEPRECIATION CHARGES - INFRASTRUCTURE - GENERAL	DEPRECIATION CHARGES - PLANT & MACHINERY - GENERAL	DEPRECIATION CHARGES - TRANSPORTATION EQUIPMENT - GENERAL	DEPRECIATION CHARGES - OFFICE EQUIPMENT - GENERAL	DEPRECIATION CHARGES - FURNITURE & FITTINGS - GENERAL	DEPRECIATION CHARGES - SERVICE CONCESSION ASSETS	DEPRECIATION CHARGES - LEASED ASSETS - FINANCE LEASE	DEPRECIATION CHARGES - SPECIALISED ASSETS	DEPRECIATION CHARGES - INVESTMENT PROPERTY - LAND& BUILDING - GENERAL	RECURRENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	19,632,192.67	7,766,083.70	8,724,210.22	34,126,650.30	14,162,750.60	14,358,750.15	-	-	29,014,067.37	-	-	127,784,705.01
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	816,876.45	-	50,400.00	-	331,675.00	6,837,600.00	-	-	70,200.00	-	-	8,106,751.45
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,621,772.64	-	14,156,373.17	7,626,315.86	479,253.00	9,015,859.61	-	-	18,746,592.33	308,503.36	-	53,954,669.98
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,911,842.87	-	6,271,138.10	-	-	-	-	-	2,309,981.56	-	-	10,492,962.54
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	3,035,689.59	1,024,537.50	2,121,227.50	422,400.00	18,464,067.36	1,111,200.00	-	-	3,313,276.27	161,031.76	-	29,653,429.98
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	7,348,741.45	-	2,500,000.00	8,000,000.00	-	-	-	-	28,790,580.07	-	-	46,639,321.52
FEDERAL MEDICAL CENTRE, UMUAHIA	3,253,902.61	4,289,807.75	220,545.00	-	163,750.00	10,356,856.40	-	-	92,238,395.25	2,122,457.42	-	112,645,714.43
FEDERAL MEDICAL CENTRE, OWO	3,665,683.33	2,650,999.96	1,368,000.00	-	-	-	-	-	9,356,209.49	-	-	17,040,892.77
FEDERAL MEDICAL CENTRE ABEOKUTA	3,437,740.91	4,006,799.36	2,406,513.75	14,638,050.98	1,167,916.74	2,062,690.86	-	-	26,723,557.16	-	-	54,443,269.78
FEDERAL MEDICAL CENTRE, OWERRI	3,985,965.49	-	16,595,186.69	-	4,164,545.94	2,049,639.21	-	-	73,594,577.76	-	-	100,389,915.09
FEDERAL MEDICAL CENTRE, MAKURDI	80,964,474.47	2,999,892.07	14,945,618.28	9,335,000.00	2,235,125.00	5,653,980.00	-	-	46,756,322.81	-	-	162,890,412.62
FEDERAL MEDICAL CENTRE, KATSINA	23,839,024.02	4,046,371.91	7,890,503.50	20,681,708.40	9,068,735.00	24,743,777.20	-	-	81,738,642.74	-	-	172,008,762.77
FEDERAL MEDICAL CENTRE, GOMBE	4,387,491.34	-	873,323.36	35,237,321.30	3,648,873.86	-	-	-	15,131,660.65	-	-	59,278,670.51
FEDERAL MEDICAL CENTRE, NGURU YOBE	10,649,535.01	78,281.25	3,382,766.73	1,557,278.55	-	5,066,712.93	-	-	11,342,064.99	-	-	32,076,639.46
FEDERAL MEDICAL CENTRE, ASABA	-	3,427,712.59	3,850,000.00	-	3,907,195.03	5,023,643.72	-	-	49,153,775.42	-	-	65,362,326.76
FEDERAL MEDICAL CENTRE, BIDA	-	4,181,822.14	6,471,313.79	9,820,499.52	34,500.00	2,934,565.65	-	-	35,532,648.37	-	-	58,975,349.48
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	1,825,075.43	11,580,353.13	1,220,000.00	-	3,776,231.27	-	-	14,734,411.62	-	-	33,136,071.46
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	325,410.00	4,178,000.00	4,718,880.00	3,664,317.50	8,139,939.82	-	-	18,675,642.48	-	-	39,702,189.80
FEDERAL MEDICAL CENTRE, ABAKALIKI	4,141,620.21	-	7,523,006.88	33,799,185.60	12,813,209.25	56,280,781.27	-	-	37,462,509.75	-	-	152,020,312.97
FEDERAL MEDICAL CENTRES, IDO-EKITI	6,963,179.90	23,624.50	5,832,405.99	12,000,000.00	926,100.00	1,807,174.00	-	-	37,376,422.27	-	-	64,928,906.66
FEDERAL MEDICAL CENTRE, KOGI	1,022,043.76	68,435.00	14,781,770.90	38,922,078.40	20,227,077.34	51,797,358.40	-	-	83,947,366.26	2,111,762.98	-	212,877,893.04
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	28,667.60	5,120,166.00	12,522,111.05	23,835,023.00	18,402,556.50	31,997,798.81	-	-	90,316,355.05	-	-	182,222,678.01
FEDERAL MEDICAL CENTRE, KEBBI STATE	11,232,489.92	2,246,778.43	4,540,872.10	63,723,664.44	14,254,233.20	10,498,358.00	-	-	51,417,674.45	182,000.00	105,130,010.62	263,226,081.17
FEDERAL MEDICAL CENTRE, TARABA STATE	6,535,095.27	112,825.50	3,094,286.00	18,489,996.00	9,820,142.50	15,168,711.26	-	-	24,077,817.99	-	-	77,298,874.51
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	18,349,992.57	-	3,425,664.70	231,484.40	102,500.00	334,605.40	-	-	3,917,023.50	-	-	26,361,270.57
FEDERAL MEDICAL CENTRE, NASARAWA STATE	-	-	-	-	-	19,284,000.00	-	-	-	-	-	19,284,000.00
FEDERAL MEDICAL CENTRE, BAYELSA STATE	480,982.65	2,674,534.16	16,638,075.90	23,294,856.60	651,000.00	15,379,909.00	-	-	8,412,324.70	223,052.05	-	67,754,735.06
FEDERAL MEDICAL CENTRE, EBUTE METTA	1,485,401.06	-	71,181,448.47	27,306,247.40	113,782,526.18	16,268,418.82	-	-	4,382,424.01	-	-	234,406,465.94
NATIONAL EYE CENTRE KADUNA	2,011,000.53	49,850.01	8,636,399.35	15,958,822.53	-	6,592,022.00	-	-	17,868,216.90	-	-	51,116,311.32
NATIONAL EAR CARE CENTRE KADUNA	830,416.62	49,850.01	386,260.50	6,770,942.43	-	1,202,021.93	-	-	4,963,999.94	-	-	14,203,491.43
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	-	-	8,364,144.39	-	-	-	-	7,119,440.80	94,250.00	-	15,577,835.19
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	3,147,666.20	2,511,040.00	11,721,972.80	-	11,942,704.00	-	-	-	-	-	29,323,383.00
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	3,080,964.27	1,549,371.57	4,545,325.00	21,939,190.50	7,160,142.50	-	-	-	29,932,997.42	-	-	68,207,991.27
PHS, KANO	834,412.80	-	-	-	-	-	-	-	-	-	-	834,412.80
INSTITUTE OF CHILD HEALTH (UCH) IBADAN	-	-	446,044.90	3,470,530.00	3,402,321.00	670,353.20	-	-	-	2,794,746.50	-	10,783,995.60
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	1,892,323.86	-	141,750.00	4,855,210.00	-	5,036,578.84	-	-	363,425.20	-	-	12,289,287.90
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	4,713,142.12	10,484,960.40	17,000.00	9,037,220.12	29,175,531.71	27,394,452.04	-	-	17,181,228.17	-	-	98,003,534.55
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	379,588.37	1,231,425.48	-	-	-	9,578,708.22	-	-	-	-	-	11,189,722.07
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	434,230.60	1,243,363.25	15,500.00	4,049,094.00	1,168,125.00	885,930.00	-	-	-	-	-	7,796,242.85
NOMA CHILDREN HOSPITAL, SOKOTO	959,255.11	1,572,991.81	2,533,691.40	-	-	-	-	-	-	-	-	5,065,938.32
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	345,199.53	-	-	-	-	1,148,046.80	-	-	-	-	-	1,493,246.33
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	149,956.80	-	2,077,047.41	-	-	-	-	-	848,750.04	-	-	3,075,754.25
DENTAL THERAPISTS REGISTRATION BOARD	-	-	574,129.79	2,790,000.00	-	-	-	-	433,650.00	-	-	3,797,779.78
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	-	312,276.84	-	1,112,614.00	535,801.75	-	-	-	-	-	1,960,692.59
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	593,024.23	822,752.28	231,264.00	-	1,093,175.00	3,164,177.01	-	-	6,802,658.00	-	-	12,707,050.52
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	1,458,338.61	1,392,442.14	2,468,387.75	-	-	-	-	-	-	-	-	5,319,168.50
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	937,218.10	-	-	-	-	-	-	-	7,589,142.16	-	-	8,526,360.26
NATIONAL HOSPITAL	7,876,842.79	-	-	-	20,646,334.82	-	-	-	-	-	-	28,523,177.60
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	4,839,985.12	17,902,505.18	92,209,743.75	635,550.00	13,267,345.04	31,299,965.25	-	-	-	-	-	160,155,094.34
NATIONAL PARK HEADQUARTERS	443,629.34	23,496,068.68	2,348,499.87	-	1,329,486.90	11,351,614.21	-	-	-	-	-	38,969,299.00
KAINJI NATIONAL PARK	-	-	-	-	-	1,348,328.11	-	-	-	-	-	1,348,328.11
OYO NATIONAL PARK	-	249,940.63	-	-	-	1,995,974.40	-	-	-	-	-	2,245,915.03
GASHAKA GUMTI NATIONAL PARK	-	9,834,060.39	1,603,372.10	13,446,813.20	12,767,804.00	5,688,436.40	-	-	549,937.50	-	-	43,890,423.59
CROSS RIVER NATIONAL PARK	199,941.00	6,286,843.79	-	-	-	772,717.25	-	-	-	-	-	7,259,502.03
KAMUKU NATIONAL PARK	-	2,188,796.51	-	-	-	5,994,974.26	-	-	-	-	-	8,183,770.77
OKUMU NATIONAL PARK	-	2,958,331.62	-	-	-	-	-	-	-	-	-	2,958,331.62
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,756,185.76	24,566,011.20	20,000.00	-	-	-	-	-	-	-	-	27,342,196.96
FEDERAL COLLEGE OF FORESTRY IBADAN	7,372,782.68	379,429.08	2,650,893.89	-	90,250.00	27,100.00	-	-	-	-	-	10,520,455.64
FEDERAL COLLECGE OF FORESTRY JOS	3,078,054.76	296,478.69	-	-	-	-	-	-	-	-	-	3,374,533.44
FORESTRY RESEARCH INSTITUTE OF IBADAN	-	101,882,534.19	-	-	-	81,552,208.59	-	-	-	-	-	183,434,742.78
FORESTRY MECHANISATION COLLEGE AFAKA	5,907,336.78	-	-	-	-	-	-	-	-	-	-	5,907,336.78
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,915,816.82	-	27,829,402.01	6,848,000.00	8,235,000.00	18,059,461.41	-	-	-	-	-	62,887,680.24
NATIONAL ENVIRONMENTAL STANDARDS & REGULATIONS ENFORCEMENT	AGENCY -	27,626,828.40	2,964,204.90	29,242,710.92	7,931,384.00	3,920,120.00	-	-	8,105,775.30	-	-	79,791,023.52
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	1,300,556.25	3,328,870.62	43,727,762.20	9,465,700.00	76,000.00	-	-	5,676,680.63	-	-	63,575,569.70
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	791,399.12	3,358,680.37	-	-	-	5,079,019.63	-	-	-	-	-	9,229,099.12
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	1,026,342.00	1,380,750.00	-	21,320,927.69	7,574,986.16	10,000,000.00	-	-	3,867,366.71	-	-	45,170,372.55
NATIONAL POPULATION COMMISSION	-	-	241,344.40	3,891,360.60	36,289,589.63	11,264,122.00	-	-	-	-	-	51,686,416.63
GRAND-TOTAL	22,040,391,578.82	249,492,991,857.45	19,230,543,132.10	44,874,582,064.68	25,395,494,396.44	65,972,924,440.37	-	2,078,888.88	22,303,816,473.92	648,633,544.45	24,463,593,865.92	474,425,050,243.04
GRAND-TOTAL (APPROX. TO ₦BILLION)	22.04	249.49	19.23	44.87	25.40	65.97	-	0.00	22.30	0.65	24.46	474.43

NOTE 20: AMORTIZATION CHARGES

MDA	AMORTIZATION CHARGES ₦
ADMINISTRATIVE SECTOR	
STATE HOUSE - HQTRS	2,495,145,621.96
STATE HOUSE OPERATIONS - VICE PRESIDENT	13,609,653.74
STATE HOUSE LAGOS LIAISON OFFICE	2,447,160.88
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	20,543,101,927.56
NIPSS, KURU	53,185,276.23
BUREAU OF PUBLIC ENTERPRISES (BPE)	63,270,761.89
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	20,700,064.05
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	19,607,636.97
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	2,559,375.00
BUREAU OF PUBLIC PROCUREMENT (BPP)	103,812,924.06
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	184,592,511.58
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	495,228,886.77
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	20,879,105.00
GENERAL SERVICE	54,885,729.42
FEDERAL DEFENCE MINISTRY- MAIN MOD	8,902,948,713.73
NIGERIAN ARMY	159,199,696.99
COMMANDCOLLEGE, JAJIAND STAFF	119,746,143.00
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,942,096.43
DEFENCE MISSIONS	715,750,000.00
DEFENCE SPACE ADMINISTRATION	12,207,531.25
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	514,692,666.05
TECHNICAL AIDS CORPS	2,155,016,324.32
FOREIGN SERVICE ACADEMY (FSA)	76,459,649.57
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	62,537,573.00
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	375,598,650.40
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	28,344,666.39
FOREIGN MISSION: ABIDJAN	3,608,750.00
FEDERAL MINISTRY OF INFORMATION - HQTRS	596,796,450.94
FEDERAL RADIO CORPORATION OF NIGERIA	264,407,883.38
NEWS AGENCY OF NIGERIA	27,894,427.95
VOICE OF NIGERIA	55,277,285.22
NIGERIAN FILM CORPORATION	576,864,476.41
NATIONAL BROADCASTING COMMISION	228,853,218.67
NIGERIA PRESS COUNCIL	41,835,086.76
NATIONAL FILM AND VEDIO CENSOR BOARD	495,988,173.56
ADVERTISING PRACTIONERS OF NIGERIA	10,179,550.30
NIGERIAN TOURISM DEVELOPMENT CORPORATION	110,727,440.24
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	104,926,282.20
NATIONAL COUNCIL OF ARTS AND CULTURE	402,972,389.32
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	106,220,775.81
NATIONAL TROUPE OF NIGERIA	25,658,331.00
NATIONAL THEATRE	8,696,625.00
NATIONAL GALLERY OF ART	152,735,539.74
NATIONAL WAR MUSEUM - UMUAHIA	719,131.25
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	86,352,424.96
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	214,032,471.85
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	1,998,950.00
NATIONAL ORIENTATION AGENCY	67,641,196.80
FEDERAL MINISTRY OF INTERIOR - HQTRS	89,360,257.24
NIGERIAN PRISON SERVICE	70,523,248.85
NIGERIA IMMIGRATION SERVICE	1,167,145,067.12
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	246,998,874.84
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	315,952,142.77
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	39,775,450.00
FEDERAL FIRE SERVICE	408,316,691.18
NIGERIA POLICE ACADEMY WUDIL, KANO	3,733,215.85
POLICE FORMATION & COMMAND HQTRS	3,640,941,594.46
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	578,786,780.96

NOTE 20: Contd.
AMORTIZATION

MDA	AMORTIZATION CHARGES ₦
FEDERAL GOVT STAFF HOUSING LOANS BOARD	285,738,971.47
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	24,435,737.80
FEDERAL TRAINING CENTRE,ILORIN	655,900.00
FEDERAL TRAINING CENTRE,LAGOS	851,900.00
FEDERAL TRAINING CENTRE,MAIDUGURI	728,675.00
FEDERAL TRAINING CENTRE,CALABAR	749,100.00
PUBLIC SERVICE INSTITUTE OF NIGERIA.	66,632,135.23
BUREAU OF PUBLIC SERVICE REFORMS	36,974,881.46
AUDITOR GENERAL FOR THE FEDERATION	35,709,907.50
PUBLIC COMPLAINTS COMMISSION	37,518,440.00
FEDERAL CIVIL SERVICE COMMISSION	16,524,620.11
FEDERAL CHARACTER COMMISSION	109,938,523.35
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,875,962,850.04
NATIONAL SECURITY ADVISER	4,562,487,230.00
DIRECTORATE OF STATE SECURITY SERVICE	740,151,439.15
NATIONAL INTELLIGENT AGENCY	782,996,500.00
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,162,386,872.50
CODE OF CONDUCT TRIBUNAL	3,695,000.00
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	53,473,935.26
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	2,615,993,476.87
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	818,398,812.51
NATIONAL COMMISSION FOR REFUGEES	2,508,853,320.75
NATIONAL IDENTITY MANAGEMENT COMMISSION	1,301,807,676.86
NATIONAL MERIT AWARD	79,002,729.07
FEDERAL ROAD SAFETY COMMISSION	304,830,898.29
PRESIDENTIAL ADVISORY COMMITTEE	34,553,564.76
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	103,919,310.98
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	1,537,939,372.78
NATIONAL HAJJ COMMISSION OF NIGERIA	122,881,695.15
NIGERIA CHRISTIAN PILGRIM COMMISSION	48,212,667.53
NATIONAL LOTTERY TRUST FUND	118,530,084.32
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	106,656,540.22
SERVICOM	943,695.88
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	483,696.38
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	305,995,317.90
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	145,644,872.57
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	804,556,030.55
ECONOMIC SECTOR	
FEDERAL MINISTRY OF AGRICULTURE	22,384,308,441.68
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	443,100,455.27
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	405,306,230.51
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	780,901,630.84
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	348,021,012.76
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	202,799,143.64
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	509,923,459.96
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	25,860,656.75
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	137,178,857.48
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	396,653,493.65
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	267,238,908.23
NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	60,666,694.29
COCOA RESEARCH INSTITUTE- IBADAN	156,745,656.76
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	135,653,738.21
RUBBER RESEARCH INSTITUTE- BENIN	176,729,127.33
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	197,828,873.17
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	149,234,444.11
VETERINARY COUNCIL OF NIGERIA	350,452.50
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	165,442,759.11
FEDERAL COLLEGE OF AGRICULTURE - AKURE	175,418,454.31

NOTE 20: Contd.

AMORTIZATION CHARGES

MDA	AMORTIZATION CHARGES ₦
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	10,016,709.22
ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	132,500.00
ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	2,987,910.00
NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	4,999,984.37
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	2,286,500.00
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	130,744,121.88
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	36,139,430.00
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	7,286,081.25
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	5,589,195.12
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	35,758,297.96
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	11,221,392.25
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	14,562.50
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	16,333.33
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	514,706.00
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	8,486,970.00
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	16,061,025.00
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	1,946,250.00
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	14,078,690.21
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	421,250.00
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	7,748,763.75
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	2,500,000.00
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	2,985,225.00
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	3,211,603.33
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	288,560,923.24
TECHNOLOGY INCUBATION CENTRE, GOMBE	162,500.00
TECHNOLOGY INCUBATION CENTRE, KATSINA	167,500.00
TECHNOLOGY INCUBATION CENTRE, LAFIA	165,000.00
TECHNOLOGY INCUBATION CENTRE, LOKOJA	155,000.00
TECHNOLOGY INCUBATION CENTRE, MAKURDI	150,000.00
SOUTH SOUTH ZONAL OFFICE, BENIN	5,870,086.03
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	14,336,551.14
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	6,010,597.32
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	4,387,946.10
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	10,007,493.43
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	4,342,193.25
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	66,354.98
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	2,302,203.75
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	63,665.21
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	66,356.10
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	2,549,615.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	3,918,612.50
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,211,437.50
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	5,246,777.19
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	4,290,810.56
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	1,186,187.50
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	6,036,610.72
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	11,447,565.99
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	11,714,691.29
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	11,374,529.08
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	30,532,921.37
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	2,430,009.56
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	20,865,126.64
AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	48,430,682.07
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	68,324,018.04
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	27,740,148.44
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	127,065,138.69
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	122,373,917.45
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	109,515,677.74
PROJECT DEVELOPMENT INSTITUTE - ENUGU	1,153,135,543.57
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	75,236,549.63

NOTE 20: Contd. AMORTIZATION CHARGES

MDA	AMORTIZATION CHARGES ₦
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	418,895,447.37
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	72,869,168.59
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	163,122,863.17
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	1,871,535.70
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	3,000,217.70
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	2,472,607.78
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	2,400,896.63
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	4,075,117.13
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	83,834,835.62
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	17,402,433.33
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	286,088,939.25
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	86,434,813.58
	0.00
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	3,599,437.50
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	240,779,578.00
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	27,188,076.84
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	24,888,291.84
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	79,172,682.94
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	10,519,826.95
SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	39,490,334.57
SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	44,493,426.11
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	29,054,193.43
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	60,742,033.26
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	17,107,199.07
NATIONAL CENTRE FOR REMOTE SENSING - JOS	86,899,380.90
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	10,963,781.37
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	42,925,491.85
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	6,763,937.50
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	22,973,573.02
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	12,625,920.65
SOKOTO ENERGY RESEARCH	18,021,729.39
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	32,655,349.19
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	17,515,861.12
NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	16,361,706.05
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	447,686,599.88
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	11,108,089.91
ENERGY COMMISSION OF NIGERIA	281,343,360.34
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ATB UNIVERSITY BAUCHI	84,612,242.21
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	392,152,453.81
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	299,871,120.16
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,782,104,244.72
NIGERIAN RAILWAY CORPORATION	15,518,772.77
NATIONAL INLAND WATERWAYS AUTHORITY	899,473,942.92
MARITIME ACADEMY, ORON	12,424,537.48
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	231,491,798.37
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	256,057,892.48
NIGERIAN METEOROLOGICAL AGENCY	49,192,368.21
ACCIDENT INVESTIGATION BUREAU	4,018,513,081.31
NATIONAL RURAL ELECTRIFICATION AGENCY	7,085,815.20
NIGERIAN ELECTRICITY REGULATORY COMMISSION	80,667,165.29
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	2,070,776,242.51
NATIONAL POWER TRAINING INSTITUTE	111,483,186.14
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	1,315,862,570.46
TRANSMISSION COMPANY OF NIGERIA	864,628,514.99
NIGERIAN BULK ELECTRICITY TRADING PLC	2,355,694,702.24
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	477,059,378.55
FEDERAL SCHOOL OF SURVEY, OYO	12,598,335.77
FEDERAL ROAD MAINTENANCE AGENCY	59,457,851.66
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	13,586,855.11
SURVEY COUNCIL OF NIGERIA	133,325,147.43

NOTE 20: Contd. AMORTIZATION CHARGES

MDA	AMORTIZATION CHARGES
	₦
REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	1,810,103,655.98
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	570,244,028.23
DEPARTMENT OF PETROLEUM RESOURCES	1,145,449,804.23
PETROLEUM TRAINING INSTITUTE	235,763,792.32
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	96,097,632.43
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	2,358,580,524.69
NIGERIA NUCLEAR REGULATORY AUTHORITY	52,038,320.84
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,157,914,801.44
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	169,024,001.08
NIGERIAN GEOLOGICAL SURVEY AGENCY.	325,261,879.05
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	141,109,440.77
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	27,082,635.55
METALLURGICAL TRAINING INSTITUTE, ONITSHA	26,179,466.68
NATIONAL IRON ORE MINING PROJECT - ITAKPE	44,147,808.88
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	19,220,859.46
NIGERIA MINING CADASTRE OFFICE & CENTRES	79,452,910.74
SOLID MINERAL DEVELOPMENT FUND OFFICE	55,985,051.60
BUDGET AND NATIONAL PLANNING	410,013,454.74
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	799,694,421.56
CENTRE FOR MANAGEMENT DEVELOPMENT	91,010,966.80
NATIONAL BUREAU OF STATISTICS	123,070,406.30
BUDGET OFFICE OF THE FEDERATION	150,532,214.39
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	116,755,020.26
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	2,581,000,005.66
FISCAL RESPONSILIBITY COMMISSION	171,715,348.63
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,320,826,117.32
NIGERIA HYDROLOGICAL SERVICE AGENCY	99,804,886.24
ANAMBRA/ IMO RBDA	33,876,640.12
BENIN/ OWENA RBDA	621,703,965.60
CHAD BASIN RBDA	70,900,833.75
CROSS RIVER RBDA	15,640,959.95
HADEJIA-JAMAÃ»ARE RBDA	66,334,035.08
LOWER BENUE RBDA	73,244,313.02
LOWER NIGER RBDA	321,065,281.73
NIGER DELTA RBDA	369,619,782.78
OGUN/ OSUN RBDA	61,257,750.53
SOKOTO RIMA RBDA	124,462,394.35
UPPER BENUE RBDA	44,545,883.35
UPPER NIGER RBDA	189,555,388.83
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	136,209,701.14
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	68,763,809.14
ECONOMIC SECTOR	
NATIONAL JUDICIAL COUNCIL- ABUJA	1,170,581,715.66
COURT OF APPEAL	38,392,134.40
FEDERAL HIGH COURT-LAGOS	21,975,562.96
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	4,978,312.50
FEDERAL MINISTRY OF JUSTICE - HQTRS	2,418,638,199.92
NIGERIAN LAW REFORM COMMISSION	317,001,059.50
LEGAL AID COUNCIL	4,627,025.00
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	5,474,250.00
NATIONAL HUMAN RIGHTS COMMISSION	29,882,000.00
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	5,131,082.75
NATIONAL DRUG LAW ENFORCEMENT AGENCY	189,768,599.44
NIGERIAN COPYRIGHT COMMISSION	14,255,800.00
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	447,211,121.63
CODE OF CONDUCT BUREAU	172,575,839.03

NOTE 20: Contd.
AMORTIZATION CHARGES

MDA	AMORTIZATION CHARGES ₦
REGIONAL SECTOR	
FEDERAL MINISTRY OF NIGER DELTA HQTRS	952,599,034.64
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	492,305,698.16
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	67,900.00
NATIONAL YOUTH SERVICE CORPS (NYSC)	51,591,471.04
NIGERIA FOOTBALL FEDERATION	6,863,501.23
NIGERIA INSTITUTE FOR SPORTS (NIS)	7,041,269.68
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,061,716,402.87
NATIONAL CENTER FOR WOMEN DEVELOPMENT	589,789,416.66
FEDERAL MINISTRY OF EDUCATION - HQTRS	8,440,241,342.22
TERTIARY EDUCATION TRUST FUND	19,373,425.84
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	76,974,898.00
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	19,877,596.34
NATIONAL LIBRARY OF NIGERIA	54,871,033.04
MASS LITERACY COUNCIL	184,271,158.11
NOMADIC EDUCATION COMMISSION	170,209,418.56
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	96,615,552.25
TEACHERS REGISTRATION COUNCIL OF NIGERIA	87,016,300.70
COMPUTER REGISTRATION COUNCIL OF NIGERIA	1,101,187.50
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	101,097,591.72
NATIONAL TEACHERS INSTITUTE	1,622,894,182.30
FEDERAL POLYTECHNIC ADO-EKITI	76,715,377.57
FEDERAL POLYTECHNIC BAUCHI	6,156,875.75
FEDERAL POLYTECHNIC KAURA-NAMODA	1,136,076.25
FEDERAL POLYTECHNIC MUBI	15,702,587.60
FEDERAL POLYTECHNIC NASARAWA	5,035,882.28
FEDERAL POLYTECHNIC UWANA-AFIKPO	4,550,821.94
FEDERAL POLYTECHNIC KADUNA	20,511,210.75
FEDERAL POLYTECHNIC OFFA	3,950,288.25
FEDERAL POLYTECHNIC EDE	1,284,500.00
FEDERAL POLYTECHNIC AUCHI	19,166,349.00
FEDERAL POLYTECHNIC NEKEDE	4,415,425.00
FEDERAL POLYTECHNIC OKO	14,991,773.15
FEDERAL POLYTECHNIC HUSSAINI ADAMU	9,589,807.98
FEDERAL POLYTECHNIC GWANDU	163,000.00
FEDERAL POLYTECHNIC ILARO	10,111,362.50
YABA COLLEGE OF TECHNOLOGY	26,720,570.84
FEDERAL POLYTECHNIC BALI	4,144,079.75
FEDERAL POLYTECHNIC BONNY	13,683,102.05
FEDERAL POLYTECHNIC UKANA	33,998,614.65
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	13,498,429.38
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	7,709,079.88
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	14,744,671.75
FEDERAL COLLEGE OF EDUCATION AKOKA	4,310,521.10
FEDERAL COLLEGE OF EDUCATION ASABA	18,750.00
FEDERAL COLLEGE OF EDUCATION BICHI	22,585,040.97
FEDERAL COLLEGE OF EDUCATION GOMBE	6,067,863.75
FEDERAL COLLEGE OF EDUCATION GUSAU	68,778.75
FEDERAL COLLEGE OF EDUCATION KANO	22,803,070.15
FEDERAL COLLEGE OF EDUCATION KATSINA	13,912,186.68
FEDERAL COLLEGE OF EDUCATION KOTANGORA	2,319,225.00
FEDERAL COLLEGE OF EDUCATION OBUDU	249,250.00
FEDERAL COLLEGE OF EDUCATION OKENE	28,912,567.01
FEDERAL COLLEGE OF EDUCATION OMUKU	3,423,168.93
FEDERAL COLLEGE OF EDUCATION ONDO	13,821,802.84
FEDERAL COLLEGE OF EDUCATION POTISKUM	46,115,217.33
FEDERAL COLLEGE OF EDUCATION YOLA	3,276,874.00
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	515,193.25
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	549,824,183.75
UNIVERSITY OF LAGOS	202,660,615.57

NOTE 20: Contd.
AMORTIZATION CHARGES

MDA	AMORTIZATION CHARGES ₦
UNIVERSITY OF NIGERIA, NNSUKA	20,297,360.15
AHMADU BELLO UNIVERSITY, ZARIA	267,000.00
OBAFEMI AWOLOWO UNIVERSITY	26,668,880.78
UNIVERSITY OF BENIN	5,114,511.75
UNIVERSITY OF JOS	104,958,471.54
UNIVERSITY OF CALABAR	4,537,329.63
UNIVERSITY OF ILORIN	22,006,721.11
UNIVERSITY OF AGRICULTURE, ABEOKUTA	170,532,306.24
UNIVERSITY OF AGRICULTURE, MAKURDI	62,037,513.93
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	133,974,753.31
UNIVERSITY OF PORT HARCOURT	2,646,915.96
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	35,179,797.08
UNIVERSITY OF TECHNOLOGY, OWERRI	4,915,479.25
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	8,564,317.59
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	32,030,885.11
UNIVERSITY OF UYO	4,896,138.25
UNIVERSITY OF MAIDUGURI	430,761,598.55
NNAMDI AZIKIWE UNIVERSITY, AWKA	31,147,965.32
BAYERO UNIVERSITY, KANO	76,107,340.50
USMAN DAN FODIO UNIVERSITY, SOKOTO	2,047,337.25
NATIONAL MATHEMATICAL CENTRE, SHEDA	187,191,637.34
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	2,293,875.00
FEDERAL UNIVERSITY OYE-EKITI	4,822,449.25
FEDERAL UNIVERSITY OTUOKE	8,467,746.75
FEDERAL UNIVERSITY DUTSE	1,074,419.15
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	5,958,952.00
FEDERAL UNIVERSITY DUTSIN-MA	936,500.00
FEDERAL UNIVERSITY KASHERE	20,393,253.43
FEDERAL UNIVERSITY LOKOJA	54,463,362.33
FEDERAL UNIVERSITY WUKARI	107,000.00
FEDERAL UNIVERSITYOF BERNIN KEBBI	3,703,698.94
FEDERAL UNIVERSITYOF GASHUA	1,995,181.65
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	8,672,677.24
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	11,206,629.70
NATIONAL OPEN UNIVERSITY	23,562,846.02
FGC AZARE	236,250.00
FGC DAURA	4,350,012.28
FGC GANYE	12,847,558.54
FGC IJANIKIN	5,611,803.43
FGC IKET NISE	3,931,562.43
FGC IKURIN	5,679,471.30
FGC OHAFIA	1,390,266.60
FGC ONITSHA	8,544,642.85
FGGC BWARI	222,750.00
FGGC EFON ALAYE	59,000.00
FGGC EFON IMNRINGI	6,664,880.05
FGGC IPETUMODU	2,750,000.00
FGGC JALINGO	2,499,639.19
FGGC OYO	6,162,500.00
FGGC GUMI TAMBAWAL	722,200.00
FGGC UMUAHIA	17,326,118.18
FSTC AWKA	2,085,496.88
FSTC TUNGBO - YENAGOA	1,773,960.20
FSTC USI-EKITI	1,316,947.56
FTC IKARE	5,304,898.15
FTC JALINGO	4,129,852.87
FTC UYO	50,000.00
QUEEN'S COLLEGE LAGOS	15,420,808.47
SULEJA ACADEMY	3,753,572.21
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	22,058,159.15

NOTE 20: Contd.
AMORTIZATION CHARGES

MDA	AMORTIZATION CHARGES ₦
UNESCO PARIS	3,135,527.00
NATIONAL BOARD FOR TECHNICAL EDUCATION	32,881,301.44
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	7,472,500.00
FEDERAL MINISTRY OF HEALTH - HQTRS	6,795,090,773.38
NATIONAL HEALTH INSURANCE SCHEME	198,707,226.25
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	800,121,366.73
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	33,308,257.44
RADIOGRAPHERS REGISTRATION BOARD	6,934,454.19
DENTAL TECHNOLOGY REGISTRATION BOARD	1,442,045.84
HEALTH RECORDS REGISTRATION BOARD	8,193,476.25
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	4,767,000.00
NURSING AND MIDWIFERY COUNCIL	17,447,062.50
PHARMACIST COUNCIL OF NIGERIA COUNCIL	6,328,356.64
MEDICAL AND DENTAL COUNCIL OF NIGERIA	22,414,275.66
MEDICAL REHABILITATION THERAPY BOARD	1,750,843.73
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,075,000.00
LAGOS UNIVERSITY TEACHING HOSPITAL	5,000,000.00
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	598,647,087.16
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	223,419.38
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	2,587,418.75
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	60,481,840.29
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	412,669,483.22
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	12,532,351.25
AMINU KANO UNIVERSITY TEACHING HOSPITAL	78,905,294.93
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	10,056,200.00
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	76,077,856.29
FEDERAL SPECIALIST HOSPITAL, IRRUA	21,404,856.74
UNIVERSITY OF UYO TEACHING HOSPITAL	15,696,364.20
FEDERAL STAFF HOSPITAL -ABUJA	6,677,875.00
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	15,519,549.12
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	3,858,385.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	16,573,186.04
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	125,000.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	348,250.00
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	11,313,525.00
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	2,553,850.89
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	90,603,750.00
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	613,640.00
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	51,409,694.85
FEDERAL MEDICAL CENTRE, UMUAHIA	41,788,343.33
FEDERAL MEDICAL CENTRE ABEOKUTA	21,650,000.00
FEDERAL MEDICAL CENTRE, OWERRI	70,188,545.36
FEDERAL MEDICAL CENTRE, MAKURDI	67,953,025.00
FEDERAL MEDICAL CENTRE, KATSINA	10,199,844.94
FEDERAL MEDICAL CENTRE, GOMBE	14,475,873.75
FEDERAL MEDICAL CENTRE, NGURU YOBE	9,157,195.11
FEDERAL MEDICAL CENTRE, ASABA	93,026,320.05
FEDERAL MEDICAL CENTRE, BIDA	5,889,224.58
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	37,291,158.86
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	14,582,456.00
FEDERAL MEDICAL CENTRES, IDO-EKITI	25,509,249.99
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	11,589,480.00
FEDERAL MEDICAL CENTRE, KEBBI STATE	3,750,000.00
FEDERAL MEDICAL CENTRE, TARABA STATE	17,449,250.00
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	2,502,642.50
FEDERAL MEDICAL CENTRE, NASARAWA STATE	172,086,947.51
NATIONAL EYE CENTRE KADUNA	66,076,121.07
NATIONAL EAR CARE CENTRE KADUNA	3,985,482.69
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	25,274,514.50
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	82,010,438.17

NOTE 20: Contd. AMORTIZATION CHARGES

MDA	AMORTIZATION CHARGES ₦
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	282,644,475.95
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	14,076,456.77
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	159,963,052.25
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	8,919,243.91
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	13,300,077.60
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	4,453,478.00
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	1,199,995.00
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	7,489,900.00
NATIONAL HOSPITAL	31,907,201.68
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,466,244,455.18
NATIONAL PARK HEADQUARTERS	66,185,432.73
KAINJI NATIONAL PARK	28,550,366.95
OYO NATIONAL PARK	21,696,268.61
CHAD BASIN NATIONAL PARK	22,556,858.88
GASHAKA GUMTI NATIONAL PARK	20,584,706.06
CROSS RIVER NATIONAL PARK	7,065,579.14
KAMUKU NATIONAL PARK	9,232,540.61
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,370,742.27
FEDERAL COLLEGE OF FORESTRY IBADAN	142,265.25
FEDERAL COLLECGE OF FORESTRY JOS	833,432.85
FORESTRY RESEARCH INSTITUTE OF IBADAN	1,223,384,781.17
FORESTRY MECHANISATION COLLEGE AFAKA	3,436,875.00
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	19,211,776.37
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	552,265,969.24
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	124,794,503.92
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	43,720,422.35
NATIONAL POPULATION COMMISSION	1,461,752,642.79
GRAND-TOTAL	**237,175,911,284.06**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**237.18**

NOTE 21: BADDEBT

MDA	FOREIGNBAD DEBTS CHARGES	DOMESTIC BADDEBTS CHARGES	TOTALS
	₦	₦	₦
ECONOMIC SECTOR			
FEDERAL INLAND REVENUE SERVICES	0.00	3,632,116,019.48	3,632,116,019.48
GRAND-TOTAL	**0.00**	**3,632,116,019.48**	**3,632,116,019.48**
GRAND-TOTAL (APPROX. TO ₦ BILLION)		**3.63**	**3.63**

NOTE 22: FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES - GENERAL
	₦
ADMINISTRATIVE SECTOR	
STATE HOUSE - HQTRS	2,917,740.00
STATE HOUSE OPERATIONS - PRESIDENT	130,200.00
STATE HOUSE OPERATIONS - VICE PRESIDENT	48,090.00
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	4,725.00
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	25,935.00
STATE HOUSE MEDICAL CENTRE	57,015.00
STATE HOUSE LAGOS LIAISON OFFICE	20,265.00
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	34,401,195.00
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	5,270,140.00
NIPSS, KURU	379,680.00
BUREAU OF PUBLIC ENTERPRISES (BPE)	379,680.00
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,089,585.00
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,949,765.63
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	394,045.24
BUREAU OF PUBLIC PROCUREMENT (BPP)	379,680.00
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	22,470,310.78
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	840,210.00
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	27,195.00
NASS MANAGEMENT	19,268,207.00
SENATE	930,452,808.00
HOUSE OF REPRESENTATIVES	1,864,689,839.00
GENERAL SERVICE	800,021,921.00
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	4,274,856.26
FEDERAL DEFENCE MINISTRY - MAIN MOD	13,364,820.00
DEFENCE HEADQURTERS	4,185,581.66
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	223,755.00
NIGERIAN ARMY	1,186,185.00
NIGERIA ARMY UNIVERSITY, BIU	5,460.00
NIGERIAN NAVY	796,635.00
NIGERIAN AIRFORCE	16,877,560.15
NIGERIANACADEMY DEFENCE(NDA)	419,895.00
NIGERIANCOLLEGE DEFENCE	194,355.00
COMMANDCOLLEGE, JAJIAND STAFF	419,895.00
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	432,180.00
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	338,100.00
DEFENCE SPACE ADMINISTRATION	1,606,270.00
MILITARY PENSION BOARD	9,414,636.00
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	3,844,575.00
TECHNICAL AIDS CORPS	502,215.00
FOREIGN SERVICE ACADEMY (FSA)	38,955.00
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	434,490.00
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	211,575.00
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	174,930.00
FOREIGN MISSION: ABIDJAN	15,427,330.88
FOREIGN MISSION: ACCRA	4,677,503.26
FOREIGN MISSION: ADDIS ABABA	2,235,953.05
FOREIGN MISSION: ALGIERS	2,106,256.08
FOREIGN MISSION: ANKARA	5,670,006.69
FOREIGN MISSION: ATHENS	9,587,425.29
FOREIGN MISSION: ATLANTA	11,255,248.54
FOREIGN MISSION: BAMAKO	226,057.49
FOREIGN MISSION: BANGKOK	9,869,081.57
FOREIGN MISSION: BANGUI	4,622,773.33
FOREIGN MISSION: BANJUL	1,636,702.97
FOREIGN MISSION: BATA	2,951,234.44
FOREIGN MISSION: BEIJING	26,448,924.89
FOREIGN MISSION: BEIRUT	909,503.79
FOREIGN MISSION: BERLIN	13,986,623.11

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES - GENERAL
	₦
FOREIGN MISSION: BERNE	13,127,401.88
FOREIGN MISSION: BISSAU	3,415,881.81
FOREIGN MISSION: BRASILIA	4,829,656.34
FOREIGN MISSION: BRAZAVILLE	330,727.60
FOREIGN MISSION: BRUSSELS	14,445,229.59
FOREIGN MISSION: BUCHAREST	2,534,509.96
FOREIGN MISSION: BUDAPEST	7,984,718.19
FOREIGN MISSION: BUEA	11,767,516.75
FOREIGN MISSION: BUENOS AIRES	24,400,259.40
FOREIGN MISSION: BUJUMBURA	1,568,683.82
FOREIGN MISSION: CAIRO	82,880.17
FOREIGN MISSION: CANBERRA	5,464,092.50
FOREIGN MISSION: CARACAS	221,666.42
FOREIGN MISSION: CONAKRY	116,682.34
FOREIGN MISSION: COTONOU	9,955,551.97
FOREIGN MISSION: DAMASCUS	966,193.94
FOREIGN MISSION: DAR-ES-SALAAM	26,826,979.17
FOREIGN MISSION: DOUALA	1,163,302.23
FOREIGN MISSION: DUBAI TRADE MISSIONS	1,493,819.83
FOREIGN MISSION: DUBLIN	12,951,257.68
FOREIGN MISSION: FREETOWN	5,441,139.39
FOREIGN MISSION: GABORONE	256,582.40
FOREIGN MISSION: GENEVA	27,926,121.22
FOREIGN MISSION: HANOI	1,263,662.28
FOREIGN MISSION: HARARE	8,323,078.78
FOREIGN MISSION: HAVANA	100,609.21
FOREIGN MISSION: HONGKONG	1,274,512.59
FOREIGN MISSION: ISLAMABAD	13,192.81
FOREIGN MISSION: JAKARTA	2,133,870.62
FOREIGN MISSION: JEDDAH	8,214,772.97
FOREIGN MISSION: JOHANNESBURG	5,290,788.57
FOREIGN MISSION: KAMPALA	4,278,118.62
FOREIGN MISSION: KHARTOUM	3,613,366.67
FOREIGN MISSION: KIEV	16,214,523.88
FOREIGN MISSION: KIGALI RWANDA	263,511.67
FOREIGN MISSION: KINGSTON	1,281,045.12
FOREIGN MISSION: KINSHASA	1,938,750.97
FOREIGN MISSION: KUALA LUMPUR	5,372,025.93
FOREIGN MISSION: KUWAIT	146,500.00
FOREIGN MISSION: LIBREVILLE	35,579.20
FOREIGN MISSION: LISBON	1,875,630.62
FOREIGN MISSION: LOME	4,084,054.22
FOREIGN MISSION: LONDON	33,963,872.40
FOREIGN MISSION: LUANDA	9,032,317.48
FOREIGN MISSION: LUSAKA	2,436,344.97
FOREIGN MISSION: MADRID	21,522,525.00
FOREIGN MISSION: MALABO	3,597,432.90
FOREIGN MISSION: MANILLA	35,579.20
FOREIGN MISSION: MAPUTO	3,163,025.10
FOREIGN MISSION: MEXICO CITY	1,865,332.43
FOREIGN MISSION: MNROVIA	3,311,515.00
FOREIGN MISSION: MOSCOW	313,247.28
FOREIGN MISSION: NAIROBI	35,844,620.12
FOREIGN MISSION: N'DJAMENA	16,805,951.47
FOREIGN MISSION: NEW DELHI	2,525,011.59
FOREIGN MISSION: NEW YORK (CG)	8,935,584.85
FOREIGN MISSION: NEW YORK (PM)	136,308,737.03
FOREIGN MISSION: NIAMEY	1,372,009.07
FOREIGN MISSION: NNJC - NIAMEY	2,323,204.95

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES-GENERAL
	₦
FOREIGN MISSION: OTTAWA	5,131,853.48
FOREIGN MISSION: OUAGADOUGOU	1,113,765.90
FOREIGN MISSION: PARIS	4,355,889.65
FOREIGN MISSION: PORT OF SPAIN	984,909.44
FOREIGN MISSION: PRETORIA	14,693,955.85
FOREIGN MISSION: PYONG YANG	989,181.72
FOREIGN MISSION: RABAT	5,292,072.17
FOREIGN MISSION: RIYADH	1,331,176.10
FOREIGN MISSION: ROME	1,734,977.62
FOREIGN MISSION: SAO TOME	2,739,362.83
FOREIGN MISSION: SEOUL	2,770,716.54
FOREIGN MISSION: SHANGHAI	1,706,878.75
FOREIGN MISSION: SINGAPORE	3,119,313.64
FOREIGN MISSION: STOCKHOLM	2,186,444.60
FOREIGN MISSION: TEHRAN	7,648,268.87
FOREIGN MISSION: TEL AVIV	13,898,219.87
FOREIGN MISSION: THE HAGUE	1,195,172.83
FOREIGN MISSION: TOKYO	4,681,015.00
FOREIGN MISSION: TRIPOLI	9,439,558.46
FOREIGN MISSION: TUNIS	654,380.22
FOREIGN MISSION: VIENNA	100,294,835.83
FOREIGN MISSION: WARSAW	10,506,453.31
FOREIGN MISSION: WASHINGTON	46,388,030.30
FOREIGN MISSION: WINDHOEK	5,366,996.12
FOREIGN MISSION: YAOUNDE	546,555.09
FOREIGN MISSION, JUBA, SOUTH SUDAN	710,993.94
FOREIGN MISSIONS, ABU DHAB	45,144,052.49
FOREIGN MISSION LILONGWE, MALAWI	7,515,688.80
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	11,366,115.60
FOREIGN MISSION VATICAN	5,805,589.55
CONSOLATE GENERAL FRANKFURT, GERMANY	4,351,775.00
FOREIGN MISSION DOHA, QATAR	129,964.20
PERMANENT REPRESENTATION, ECOWAS, ABUJA	1,119,475.00
FOREIGN MISSION AMMAN, JORDAN	1,680,232.17
FOREIGN MISSION GUANGZHOU, CHINA	1,023,804.77
FEDERAL MINISTRY OF INFORMATION - HQTRS	4,176,900.00
NIGERIAN TELEVISION AUTHORITY	65,124,461.62
FEDERAL RADIO CORPORATION OF NIGERIA	7,416,255.00
NEWS AGENCY OF NIGERIA	8,179,068.65
VOICE OF NIGERIA	1,675,065.00
NIGERIAN FILM CORPORATION	468,195.00
NATIONAL BROADCASTING COMMISION	666,750.00
NIGERIA PRESS COUNCIL	1,544,309.72
NATIONAL FILM AND VEDIO CENSOR BOARD	875,385.00
ADVERTISING PRACTIONERS OF NIGERIA	280,245.00
NIGERIAN TOURISM DEVELOPMENT CORPORATION	694,050.00
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,952,805.00
NATIONAL COUNCIL OF ARTS AND CULTURE	1,539,195.00
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	432,495.00
NATIONAL TROUPE OF NIGERIA	203,805.00
NATIONAL THEATRE	310,170.00
NATIONAL GALLERY OF ART	2,434,165.00
NATIONAL WAR MUSEUM - UMUAHIA	102,585.00
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	986,790.00
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,694,681.64
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	116,550.00
NATIONAL ORIENTATION AGENCY	5,976,600.00
FEDERAL MINISTRY OF INTERIOR - HQTRS	3,480,435.00
NIGERIAN PRISON SERVICE	76,207,755.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES - GENERAL
	₦
NIGERIA IMMIGRATION SERVICE	60,738,360.00
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	171,271,715.00
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	320,670.00
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	14,979,615.00
FEDERAL FIRE SERVICE	155,165,364.75
NIGERIA POLICE ACADEMY WUDIL, KANO	14,499,719.78
POLICE FORMATION & COMMAND HQTRS	1,423,807,680.49
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,833,005.00
FEDERAL GOVT STAFF HOUSING LOANS BOARD	348,495.00
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	601,020.00
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	5,565.00
FEDERAL TRAINING CENTRE,ENUGU	56,490.00
FEDERAL TRAINING CENTRE,ILORIN	66,990.00
FEDERAL TRAINING CENTRE,KADUNA	63,735.00
FEDERAL TRAINING CENTRE,LAGOS	81,480.00
FEDERAL TRAINING CENTRE,MAIDUGURI	60,585.00
FEDERAL TRAINING CENTRE,CALABAR	49,770.00
PUBLIC SERVICE INSTITUTE OF NIGERIA.	206,640.00
BUREAU OF PUBLIC SERVICE REFORMS	211,365.00
AUDITOR GENERAL FOR THE FEDERATION	2,599,800.00
PUBLIC COMPLAINTS COMMISSION	3,663,555.00
FEDERAL CIVIL SERVICE COMMISSION	699,195.00
INDEPENDENT NATIONAL ELECTORAL COMMISSION	945,594,119.53
FEDERAL CHARACTER COMMISSION	10,022,381.86
FEDERAL MINISTRY OF POLICE AFFAIRS	10,920.00
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,449,840.00
NIGERIA COMMUNICATION SATELLITE	600,075.00
NIPOST	13,031,550.00
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	327,116,970.00
CODE OF CONDUCT TRIBUNAL	512,190.00
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	2,023,580.00
POLICE SERVICE COMMISSION HQTRS	730,695.00
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	238,426,749.76
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	202,755.00
NATIONAL COMMISSION FOR REFUGEES	618,870.00
LAGOS LIAISON OFFICE	12,390.00
NATIONAL IDENTITY MANAGEMENT COMMISSION	10,303,694.74
NATIONAL MERIT AWARD	665,920.00
FEDERAL ROAD SAFETY COMMISSION	234,027,035.00
PRESIDENTIAL ADVISORY COMMITTEE	417,690.00
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	417,690.00
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	6,125,611.06
NATIONAL PENSION COMMISSION	9,975.00
NATIONAL HAJJ COMMISSION OF NIGERIA	678,510.00
NIGERIA CHRISTIAN PILGRIM COMMISSION	2,300,592.00
NATIONAL LOTTERY TRUST FUND	674,310.00
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,889,370.00
SERVICOM	54,810.00
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	7,875.00
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	595,140.00
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	4,461,058.35
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	202,755.00
ECONOMIC SECTOR	
FEDERAL MINISTRY OF AGRICULTURE	6,841,065.00
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	858,166.63
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	850,045.00
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	688,222.50
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,754,711.39

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES - GENERAL
	₦
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	5,363,761.88
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,136,910.00
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	2,050,965.00
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	1,132,635.00
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,175,580.00
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,418,445.00
COCOA RESEARCH INSTITUTE- IBADAN	2,014,010.00
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	2,126,675.00
RUBBER RESEARCH INSTITUTE- BENIN	1,265,355.00
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	456,435.00
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	861,420.00
VETERINARY COUNCIL OF NIGERIA	108,150.00
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	3,072,571.11
FEDERAL COLLEGE OF AGRICULTURE - AKURE	417,165.00
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	613,725.00
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,439,340.00
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	272,160.00
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	437,955.00
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	364,770.00
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	210,000.00
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	476,070.00
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	129,885.00
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	71,715.00
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	146,580.00
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	382,410.00
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	232,446.00
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	748,125.00
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	21,105.00
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	3,233,205.00
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	76,755.00
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	823,515.00
NATIONAL AGRICULTURE SEEDS COUNCIL	539,385.00
NIGERIA AGRICULTURAL QUARANTINE SERVICE	458,610.00
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	426,930.00
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	1,017,797.00
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	795,742.50
FEDERAL MINISTRY OF FINANCE - HQTRS	5,619,631.28
DEBT MANAGEMENT OFFICE	211,050.00
INVESTMENT AND SECURITIES TRIBUNAL	285,390.00
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	22,499,141.80
FPO ABAKALIKI	2,205.00
FPO ABEOKUTA	8,715.00
FPO ADO-EKITI	11,025.00
FPO AKURE	8,925.00
FPO ASABA	5,670.00
FPO AWKA	4,305.00
FPO BAUCHI	1,680.00
FPO BENIN	1,050.00
FPO BIRNI-KEBI	3,045.00
FPO CALABAR	6,300.00
FPO DAMATURU	2,415.00
FPO DUTSE	3,885.00
FPO ENUGU	9,870.00
FPO GOMBE	6,300.00
FPO GUSUA	15,960.00
FPO IBADAN	7,350.00
FPO ILORIN	3,150.00
FPO JALINGO	3,465.00
FPO JOS	1,365.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES-GENERAL
	₦
FPO KADUNA	6,300.00
FPO KANO	3,150.00
FPO KATSINA	6,615.00
FPO LAFIA	1,575.00
FPO LAGOS I	6,195.00
FPO LAGOS II	3,990.00
FPO LOKOJA	5,985.00
FPO MAIDUGURI	1,365.00
FPO MAKURDI	16,905.00
FPO MINNA	132,353.87
FPO OSOGBO	4,935.00
FPO OWERRI	9,870.00
FPO PORT-HARCOURT	2,730.00
FPO SOKOTO	14,805.00
FPO UMUAHIA	14,490.00
FPO UYO	1,260.00
FPO YENOGOA	5,670.00
FPO YOLA	6,267,820.33
SUB-TREASURER OF THE FEDERATION	5,355.00
FEDERAL TREASURY ACADEMY OROZO	3,045.00
ZONAL OFFICE ENUGU	6,720.00
ZONAL OFFICE IBADAN	3,675.00
ZONAL OFFICE JOS	1,365.00
ZONAL OFFICE KADUNA	1,890.00
ZONAL OFFICE MAIDUGURI	1,155.00
ZONAL OFFICE PORTHARCOURT	3,360.00
FEDERAL INLAND REVENUE SERVICES	1,850,306,414.76
CONSOLIDATED REVENUE FUND	2,033,399,085,807.03
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	306,588,057.64
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	3,871,770.00
STANDARD ORGANIZATION OF NIGERIA	2,062,305.00
CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	263,235.00
INDUSTRIAL TRAINING FUND	8,403,990.00
NIGERIAN EXPORT PROMOTION COUNCIL	635,145.00
FINANCIAL REPORTING COUNCIL OF NIGERIA	4,200.00
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	587,685.00
CONSUMER PROTECTION COUNCIL	7,247,683.24
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	150,780.00
FEDERAL PRODUCE INSPECTION	5,775.00
ONNE OIL AND GAS FREE ZONE AUTHORITY	1,060,061.24
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	6,455,337.56
NIGERIA COMMODITY EXCHANGE (NCX)	535,443.00
SMEDAN - H/QTRS	743,190.00
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	397,845.00
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	64,365.00
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	3,632,580.00
INDUSTRIAL ARBITRATION PANEL	485,475.53
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	540,185.00
NATIONAL PRODUCTIVITY CENTRE	3,136,485.00
NATIONAL DIRECTORATE OF EMPLOYMENT	8,943,840.00
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,363,950.00
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	805,402.50
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,388,361.94
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	243,915.00
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,024,905.00
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	175,245.00
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	217,665.00
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	246,750.00
ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	8,295.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES - GENERAL
	₦
ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	105.00
ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	315.00
ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	2,100.00
NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	5,145.00
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	735.00
COOPERATIVE INFORMATION NETWORK	266,175.00
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	310,800.00
BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	264,915.00
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	292,635.00
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	260,190.00
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	368,340.00
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	252,630.00
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	293,055.00
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	217,455.00
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	197,505.00
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	104,370.00
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	92,085.00
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	93,450.00
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	94,290.00
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	52,500.00
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	97,335.00
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	75,285.00
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	83,370.00
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	77,595.00
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	86,415.00
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	108,255.00
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	94,500.00
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	85,680.00
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	840.00
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	34,335.00
BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	945.00
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	1,329,261.88
TECHNOLOGY INCUBATION CENTRE, GOMBE	271,260.00
TECHNOLOGY INCUBATION CENTRE, KATSINA	251,260.00
TECHNOLOGY INCUBATION CENTRE, LAFIA	270,575.00
TECHNOLOGY INCUBATION CENTRE, LOKOJA	1,050.00
TECHNOLOGY INCUBATION CENTRE, MAKURDI	241,470.00
NORTH WEST ZONAL OFFICE, KANO	131,260.00
NORTH EAST ZONAL OFFICE, BAUCHI	3,255.00
NORTH CENTRAL ZONAL OFFICE, MINNA	3,570.00
SOUTH WEST ZONAL OFFICE, LAGOS	11,655.00
SOUTH SOUTH ZONAL OFFICE, BENIN	3,570.00
SOUTH EAST ZONAL OFFICE, NNEWI	11,340.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	138,600.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	68,670.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	92,610.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	86,835.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	69,195.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	98,490.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	115,940.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	202,095.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	84,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	164,020.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	61,110.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	61,110.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	60,270.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	93,555.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	84,945.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	86,280.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES-GENERAL
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TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	57,960.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	126,945.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	63,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	83,580.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	51,030.00
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	371,910.00
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	225,225.00
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	486,045.00
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	208,770.00
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	299,985.00
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	433,020.00
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	470,295.00
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	294,525.00
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	1,297,759.97
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	855,750.00
PROJECT DEVELOPMENT INSTITUTE - ENUGU	925,285.00
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	2,622,422.00
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	860,160.00
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,333,080.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,218,315.00
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	829,815.00
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	234,990.00
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	282,555.00
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	748,020.00
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	61,320.00
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	61,950.00
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	93,450.00
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	87,255.00
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	1,611,546.00
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	204,645.00
NATIONAL CENTRE FOR REMOTE SENSING - JOS	696,465.00
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	443,940.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	84,840.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	56,700.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	106,785.00
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	252,945.00
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	141,855.00
SOKOTO ENERGY RESEARCH	12,810.00
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	11,235.00
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	5,670.00
NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	1,323,809.08
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	696,420.00
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	82,740.00
ENERGY COMMISSION OF NIGERIA NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	1,239,157.50 29,295.00
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	178,100.00
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	67,830.00
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	2,365,125.00
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	644,700.00
NIGERIAN RAILWAY CORPORATION	12,789,000.00
NATIONAL INLAND WATERWAYS AUTHORITY	750,435.00
MARITIME ACADEMY, ORON	33,305,683.19
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	447,825.00
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	915,285.00
NIGERIAN METEOROLOGICAL AGENCY	2,014,005.00
ACCIDENT INVESTIGATION BUREAU	86,100.00
NIGERIA AIRSPACE MANAGEMENT AGENCY	89,250.00
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	5,205,880.00
NATIONAL RURAL ELECTRIFICATION AGENCY	823,367.73

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES - GENERAL
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NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,415,820.00
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	4,759,837.00
NATIONAL POWER TRAINING INSTITUTE	412,440.00
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	8,575,764.98
TRANSMISSION COMPANY OF NIGERIA	372,225.00
NIGERIAN BULK ELECTRICITY TRADING PLC	105,315.00
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,167,285.00
FEDERAL SCHOOL OF SURVEY, OYO	368,970.00
FEDERAL ROAD MAINTENANCE AGENCY	12,439,359.64
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	316,260.00
SURVEY COUNCIL OF NIGERIA	102,690.00
REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	945.00
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	986,265.00
DEPARTMENT OF PETROLEUM RESOURCES	239,502,994.18
PETROLEUM TRAINING INSTITUTE	2,299,990.00
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	18,298,315.57
NIGERIA NUCLEAR REGULATORY AUTHORITY	1,415,820.00
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,399,230.00
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	54,285.00
NIGERIAN GEOLOGICAL SURVEY AGENCY.	2,081,745.00
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	965,630.15
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	729,075.00
METALLURGICAL TRAINING INSTITUTE, ONITSHA	586,365.00
NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,145,235.00
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	2,744,540.00
NIGERIA MINING CADASTRE OFFICE & CENTRES	206,640.00
AJAOKUTA STEEL COMPANY LIMITED	5,883,870.00
SOLID MINERAL DEVELOPMENT FUND OFFICE	9,484,415.00
BUDGET AND NATIONAL PLANNING	1,180,095.00
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	3,928,425.15
CENTRE FOR MANAGEMENT DEVELOPMENT	1,474,024.73
NATIONAL BUREAU OF STATISTICS	2,994,180.00
BUDGET OFFICE OF THE FEDERATION	3,762,670.00
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	431,340.00
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,471,575.00
FISCAL RESPONSILIBITY COMMISSION	261,450.00
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,649,675.00
NIGERIA HYDROLOGICAL SERVICE AGENCY	511,363.75
ANAMBRA/ IMO RBDA	541,380.00
BENIN/ OWENA RBDA	520,375.00
CHAD BASIN RBDA	873,600.00
CROSS RIVER RBDA	468,195.00
HADEJIA-JAMAÃ»ARE RBDA	465,150.00
LOWER BENUE RBDA	2,009,215.00
LOWER NIGER RBDA	779,707.24
NIGER DELTA RBDA	899,870.00
OGUN/ OSUN RBDA	460,740.00
SOKOTO RIMA RBDA	5,412,795.51
UPPER BENUE RBDA	574,192.00
UPPER NIGER RBDA	519,960.00
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	463,785.00
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	259,560.00
GURARA WATER MANAGEMENT AUTHORITY	29,715.00
LAW & JUSTICE SECTOR	
NATIONAL JUDICIAL COUNCIL- ABUJA	269,262,170.53
SUPREME COURT OF NIGERIA	100,651,259.88
COURT OF APPEAL	100,321,987.11
FEDERAL HIGH COURT-LAGOS	169,090,834.92

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES-GENERAL
	₦
HIGH COURT OF JUSTICE-FCT ABUJA	93,366,377.28
SHARIA COURT OF APPEAL-ABUJA	86,000,000.00
CUSTOMARY COURT OF APPEAL-ABUJA	4,989,709.67
NATIONAL INDUSTRIAL COURT	217,754,758.23
NATIONAL JUDICIAL INSTITUTE-ABUJA	25,539,904.97
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	18,422,990.38
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	63,495,460.04
FEDERAL MINISTRY OF JUSTICE - HQTRS	12,171,420.00
NIGERIAN LAW REFORM COMMISSION	1,347,985.00
LEGAL AID COUNCIL	1,527,770.00
COUNCIL OF LEGAL EDUCATION	101,599,190.06
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	872,107.03
NATIONAL HUMAN RIGHTS COMMISSION	819,945.00
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	36,960.00
NATIONAL DRUG LAW ENFORCEMENT AGENCY	6,556,305.00
NIGERIAN COPYRIGHT COMMISSION	1,152,490.00
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,184,085.00
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	26,983,949.60
CODE OF CONDUCT BUREAU	1,846,740.00
REGIONAL SECTOR	
FEDERAL CAPITAL TERRITORY ADMINISTRATION	13,125.00
FEDERAL MINISTRY OF NIGER DELTA HQTRS	3,057,600.00
SOCIAL SECTOR	
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	2,627,940.00
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	2,004,120.24
NIGERIA FOOTBALL FEDERATION	531,565.00
NIGERIA INSTITUTE FOR SPORTS (NIS)	699,042.39
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,390,620.00
NATIONAL CENTER FOR WOMEN DEVELOPMENT	1,211,595.00
FEDERAL MINISTRY OF EDUCATION - HQTRS	5,288,010.00
TERTIARY EDUCATION TRUST FUND	34,508,146.17
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	79,592,219.20
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	227,430.00
JOINT ADMISSIONS MATRICULATION BOARD	2,461,410.00
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,031,855.00
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	1,021,200.00
NATIONAL LIBRARY OF NIGERIA	4,258,008.16
NATIONAL EXAMINATIONS COUNCIL	4,926,915.00
MASS LITERACY COUNCIL	1,076,335.71
NOMADIC EDUCATION COMMISSION	415,590.00
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	704,340.00
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	3,612,470.00
TEACHERS REGISTRATION COUNCIL OF NIGERIA	4,451,573.81
COMPUTER REGISTRATION COUNCIL OF NIGERIA	175,885.00
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	15,439,884.49
NATIONAL TEACHERS INSTITUTE	1,154,160.00
FEDERAL POLYTECHNIC ADO-EKITI	1,902,705.00
FEDERAL POLYTECHNIC BAUCHI	1,448,895.00
FEDERAL POLYTECHNIC BIDA	2,019,570.00
FEDERAL POLYTECHNIC IDAH	1,211,385.00
FEDERAL POLYTECHNIC KAURA-NAMODA	2,299,500.00
FEDERAL POLYTECHNIC MUBI	3,537,114.00
FEDERAL POLYTECHNIC NASARAWA	1,595,510.00
FEDERAL POLYTECHNIC UWANA-AFIKPO	8,278,940.00
FEDERAL POLYTECHNIC KADUNA	11,381,303.00
FEDERAL POLYTECHNIC OFFA	44,236,229.00
FEDERAL POLYTECHNIC EDE	1,421,700.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES -GENERAL
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FEDERAL POLYTECHNIC AUCHI	3,075,345.00
FEDERAL POLYTECHNIC NEKEDE	2,143,575.00
FEDERAL POLYTECHNIC OKO	25,227,162.01
FEDERAL POLYTECHNIC DAMATURU	626,745.00
FEDERAL POLYTECHNIC HUSSAINI ADAMU	917,057.29
FEDERAL POLYTECHNIC GWANDU	1,643,857.00
FEDERAL POLYTECHNIC ILARO	1,493,100.00
YABA COLLEGE OF TECHNOLOGY	29,926,054.63
FEDERAL POLYTECHNIC BALI	882,000.00
FEDERAL POLYTECHNIC EKOWE	1,302,630.00
FEDERAL POLYTECHNIC BONNY	6,685,455.00
FEDERAL POLYTECHNIC UKANA	209,265.00
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	354,255.00
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	3,927,408.92
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,219,155.00
FEDERAL COLLEGE OF EDUCATION AKOKA	1,159,095.00
FEDERAL COLLEGE OF EDUCATION ASABA	1,827,420.00
FEDERAL COLLEGE OF EDUCATION BICHI	1,784,024.17
FEDERAL COLLEGE OF EDUCATION GOMBE	1,519,980.00
FEDERAL COLLEGE OF EDUCATION GUSAU	9,368,564.24
FEDERAL COLLEGE OF EDUCATION KANO	1,578,835.00
FEDERAL COLLEGE OF EDUCATION KATSINA	1,282,506.41
FEDERAL COLLEGE OF EDUCATION KOTANGORA	887,355.00
FEDERAL COLLEGE OF EDUCATION OBUDU	3,336,090.00
FEDERAL COLLEGE OF EDUCATION OKENE	2,055,020.43
FEDERAL COLLEGE OF EDUCATION OMUKU	1,337,070.00
FEDERAL COLLEGE OF EDUCATION ONDO	1,494,045.00
FEDERAL COLLEGE OF EDUCATION OYO	1,537,305.00
FEDERAL COLLEGE OF EDUCATION PANKSHIN	5,035,944.27
FEDERAL COLLEGE OF EDUCATION POTISKUM	748,755.00
FEDERAL COLLEGE OF EDUCATION UMUNZE	1,591,065.00
FEDERAL COLLEGE OF EDUCATION YOLA	1,661,205.00
FEDERAL COLLEGE OF EDUCATION ZARIA	2,937,375.00
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	7,647,383.74
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	38,880,005.75
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	41,314,088.87
UNIVERSITY OF IBADAN	7,054,950.00
UNIVERSITY OF LAGOS	130,357,504.03
UNIVERSITY OF NIGERIA, NNSUKA	53,779,401.29
AHMADU BELLO UNIVERSITY, ZARIA	11,027,100.00
OBAFEMI AWOLOWO UNIVERSITY	5,654,565.00
UNIVERSITY OF BENIN	9,143,605.00
UNIVERSITY OF JOS	46,874,703.70
UNIVERSITY OF CALABAR	21,103,415.00
UNIVERSITY OF ILORIN	10,034,812.99
UNIVERSITY OF ABUJA	4,050,270.00
UNIVERSITY OF AGRICULTURE, ABEOKUTA	7,120,305.00
UNIVERSITY OF AGRICULTURE, MAKURDI	3,798,375.00
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	39,255,787.87
UNIVERSITY OF PORT HARCOURT	5,662,440.00
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,848,440.00
UNIVERSITY OF TECHNOLOGY, OWERRI	14,357,256.00
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,355,380.00
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,046,785.00
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	109,993,640.96
UNIVERSITY OF UYO	5,373,270.00
UNIVERSITY OF MAIDUGURI	3,846,045.00
NNAMDI AZIKIWE UNIVERSITY, AWKA	5,544,420.00
BAYERO UNIVERSITY, KANO	5,719,875.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES -GENERAL
	₦
USMAN DAN FODIO UNIVERSITY, SOKOTO	3,823,470.00
NATIONAL MATHEMATICAL CENTRE, SHEDA	1,374,326.60
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	6,689,100.00
ARABIC LANGUAGE VILLAGE BORNO	407,295.00
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	297,150.00
FEDERAL UNIVERSITY OYE-EKITI	2,305,150.00
FEDERAL UNIVERSITY OTUOKE	2,913,750.00
FEDERAL UNIVERSITY DUTSE	29,641,690.60
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	4,837,035.00
FEDERAL UNIVERSITY LAFIA	2,361,520.00
FEDERAL UNIVERSITY DUTSIN-MA	2,410,125.00
FEDERAL UNIVERSITY KASHERE	37,905,301.53
FEDERAL UNIVERSITY LOKOJA	1,321,740.00
FEDERAL UNIVERSITY WUKARI	2,920,365.00
FEDERAL UNIVERSITYOF BERNIN KEBBI	1,217,685.00
FEDERAL UNIVERSITYOF GASHUA	1,541,295.00
FEDERAL UNIVERSITYOF GUSAU	2,703,540.00
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,159,725.00
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	3,953,880.00
NATIONAL OPEN UNIVERSITY	5,188,470.00
F.S.C. SOKOTO	206,010.00
FGC AZARE	200,655.00
FGC BUNI-YADI	124,215.00
FGC BIRIN YAURI	115,290.00
FGC DAURA	3,786,090.00
FGC GANYE	158,970.00
FGC GARKI	472,500.00
FGC IJANIKIN	409,605.00
FGC IKET NISE	17,924,194.00
FGC IKET VANDAKYA	205,170.00
FGC IKOM	4,426,695.00
FGC IKOT EKPENE	258,405.00
FGC IKURIN	292,215.00
FGC JOS	434,175.00
FGC KADUNA	392,910.00
FGC KANO	303,345.00
FGC KEFFI	2,085,295.00
FGC KIYAWA	2,085,295.00
FGC KWALI	408,765.00
FGC MAIDUGURI	212,625.00
FGC MINJIBIR	180,705.00
FGC MINNA	306,915.00
FGC ODIKOLOGUNA	6,778,980.00
FGC ODOGBOLU	273,000.00
FGC OGBOMOSHMO	276,255.00
FGC OGOJA	160,125.00
FGC OHAFIA	344,819.90
FGC OKIGWE	271,740.00
FGC OKPOSI	193,200.00
FGC ONITSHA	250,110.00
FGC PORT HARCOURT	370,335.00
FGC POTISKUM	181,860.00
FGC RUBBOCHI	171,255.00
FGC SOKOTO	525,005.83
FGC UGWOLAWO	186,900.00
FGC WARRI	302,925.00
FGC ZARIA	1,637,134.00
FGC, BILLIRI	1,397,120.00
FGC, IDO-ANI	230,790.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES -GENERAL
	₦
FGC, IKOLE	7,092,193.32
FGGC ABAJI	228,585.00
FGGC ABULOMA	297,570.00
FGGC AKURE	13,314,204.99
FGGC ANKA	467,433.00
FGGC BAJOGA	1,456,557.50
FGGC BAKORI	240,450.00
FGGC BAUCHI	234,465.00
FGGC BENIN	12,610,408.74
FGGC BIDA	4,487,783.00
FGGC BWARI	467,985.00
FGGC CALABAR	5,466,175.00
FGGC EFON ALAYE	211,834.00
FGGC EFON IMNRINGI	177,135.00
FGGC ENUGU	15,879,145.00
FGGC EZZAMGBO ABAKALIKI	5,745,915.00
FGGC GBOKO	256,620.00
FGGC GUSAU	246,955.00
FGGC GWANDU	141,225.00
FGGC IBILLO	186,270.00
FGGC IBUSA	6,892,620.00
FGGC IKOT-OBIO-ITONG	399,500.00
FGGC ILORIN	3,878,420.00
FGGC IPETUMODU	277,515.00
FGGC JALINGO	239,925.00
FGGC KABBA	1,897,110.01
FGGC KAZAURE	161,595.00
FGGC KEANA	618,525.00
FGGC LANGTANG	220,185.00
FGGC LEJJA	7,308,422.00
FGGC MONGUNO	112,455.00
FGGC NEW BUSA	159,915.00
FGGC OMU-ARAN	208,740.00
FGGC OWERRI	336,000.00
FGGC OYO	361,515.00
FGGC SHAGAMU	18,614,067.45
FGGC GUMI TAMBAWAL	434,840.00
FGGC UMUAHIA	14,615,252.00
FGGC WUKARI	1,907,670.00
FSTC AHOADA	6,545,981.00
FSTC AWKA	347,235.00
FSTC JUBU-IMUSHIN	14,283,174.50
FSTC MICHIKA	629,070.00
FSTC TUNGBO - YENAGOA	137,235.00
FSTC USI-EKITI	201,691.00
FTC IKARE	8,031,265.00
FTC ILESA	11,421,345.50
FTC JALINGO	243,390.00
FTC KAFANCHAN	230,895.00
FTC LASSA	117,915.00
FTC OHANSO	457,455.00
FTC OROZO	715,073.48
FTC OTOBI	200,130.00
FTC OTUPKO	1,648,133.66
FTC SHIRORO	211,050.00
FTC UROMI	8,099,710.39
FTC UYO	7,341,940.00
FTC YABA	20,936,648.00
FTC ZURU	150,255.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES -GENERAL
	₦
KING'S COLLEGE	347,865.00
QUEEN'S COLLEGE LAGOS	405,825.00
SULEJA ACADEMY	762,355.75
FSTC,DOMA	136,395.00
FSTC DAYI	72,555.00
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	186,375.00
NATIONAL BOARD FOR TECHNICAL EDUCATION	1,430,064.13
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	4,632,075.00
FEDERAL MINISTRY OF HEALTH - HQTRS	4,480,140.00
NATIONAL HEALTH INSURANCE SCHEME	37,800.00
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	2,921,730.00
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	122,010.00
RADIOGRAPHERS REGISTRATION BOARD	224,175.00
DENTAL TECHNOLOGY REGISTRATION BOARD	154,875.00
HEALTH RECORDS REGISTRATION BOARD	288,480.00
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	167,895.00
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	61,215.00
NURSING AND MIDWIFERY COUNCIL	248,640.00
PHARMACIST COUNCIL OF NIGERIA COUNCIL	469,350.00
MEDICAL AND DENTAL COUNCIL OF NIGERIA	44,764,379.04
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	2,990,085.00
MEDICAL REHABILITATION THERAPY BOARD	280,140.00
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	468,510.00
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	48,090.00
NURSE TUTOR TRAINING - ENUGU	17,325.00
NURSE TUTOR PROGRAMME AKOKA LAGOS	26,985.00
NURSE TUTOR TRAINNING KADUNA	83,685.00
NURSE TUTOR TRAINNING IBADAN	30,555.00
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	190,260.00
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	5,775.00
COMMUNITY HEALTH TUTOR PROGRAMME UCH	43,995.00
UNIVERSITY COLLEGE HOSPITAL IBADAN	24,630,948.61
LAGOS UNIVERSITY TEACHING HOSPITAL	2,991,975.00
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	4,302,455.00
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	6,797,280.00
UNIVERSITY OF BENIN TEACHING HOSPITAL	10,200,387.62
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	4,643,625.00
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	4,886,280.00
JOS UNIVERSITY TEACHING HOSPITAL	3,854,340.00
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	3,669,330.00
UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,677,330.00
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	3,602,340.00
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	2,844,030.00
AMINU KANO UNIVERSITY TEACHING HOSPITAL	7,097,669.22
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	4,409,685.00
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	2,108,715.00
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	3,664,450.00
FEDERAL SPECIALIST HOSPITAL, IRRUA	3,384,472.45
UNIVERSITY OF UYO TEACHING HOSPITAL	3,176,985.00
FEDERAL STAFF HOSPITAL -ABUJA	5,599,669.44
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,183,250.00
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	1,200,660.00
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,485,164.00
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	180,390.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	933,450.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	8,817,243.30
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	18,616,970.00
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	215,670.00
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,579,830.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES - GENERAL
	₦
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,826,811.71
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,760,325.00
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,973,360.00
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	806,190.00
FEDERAL MEDICAL CENTRE, UMUAHIA	2,218,230.00
FEDERAL MEDICAL CENTRE, OWO	2,395,470.00
FEDERAL MEDICAL CENTRE ABEOKUTA	3,071,775.00
FEDERAL MEDICAL CENTRE, OWERRI	9,945,980.37
FEDERAL MEDICAL CENTRE, MAKURDI	3,167,640.00
FEDERAL MEDICAL CENTRE, KATSINA	2,122,680.00
FEDERAL MEDICAL CENTRE, GOMBE	19,252,561.81
FEDERAL MEDICAL CENTRE, NGURU YOBE	1,866,165.00
FEDERAL MEDICAL CENTRE, ASABA	2,272,725.00
FEDERAL MEDICAL CENTRE, BIDA	2,171,925.00
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	6,281,136.68
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	8,151,099.14
FEDERAL MEDICAL CENTRE, ABAKALIKI	14,823,648.50
FEDERAL MEDICAL CENTRES, IDO-EKITI	3,611,160.00
FEDERAL MEDICAL CENTRE, KOGI	6,010,830.00
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,770,720.00
FEDERAL MEDICAL CENTRE, KEBBI STATE	1,685,355.00
FEDERAL MEDICAL CENTRE, TARABA STATE	1,615,950.00
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,085,385.00
FEDERAL MEDICAL CENTRE, NASARAWA STATE	3,459,855.00
FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,862,978.29
FEDERAL MEDICAL CENTRE, EBUTE METTA	1,558,350.00
NATIONAL EYE CENTRE KADUNA	912,765.00
NATIONAL EAR CARE CENTRE KADUNA	6,709,322.46
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	123,690.00
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	747,390.00
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	280,665.00
FEDERAL STAFF CLINICS, ABUJA PHASE I	1,260.00
FEDERAL STAFF CLINICS, ABUJA PHASE II	199,340.00
FEDERAL STAFF EYE CLINICS, ABUJA	70,200.00
FEDERAL STAFF DENTAL CLINICS, ABUJA	2,100.00
PHS, ABUJA	630.00
PHS, YOLA	1,575.00
PHS, JALINGO	1,995.00
PHS, MAIDUGURI	1,995.00
PHS, DAMATURU	3,465.00
PHS, KANO	2,835.00
PHS, KASTINA	840.00
PHS, DUTSE	4,725.00
PHS, ILORIN	3,675.00
PHS, SOKOTO	2,520.00
PHS, IBADAN	2,730.00
PHS, ABEOKUTA	3,990.00
PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	2,310.00
PHS, CALABAR	2,205.00
PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,890.00
PHS, WARRI	2,415.00
INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	1,365.00
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	393,540.00
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	3,862,090.60
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	290,325.00
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	1,107,213.60
NOMA CHILDREN HOSPITAL, SOKOTO	4,515.00
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	98,805.00
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	9,975.00

NOTE 22: - Contd.

FINANCIAL CHARGES - GENERAL

MDA	FINANCIAL CHARGES-GENERAL
	₦
DENTAL THERAPISTS REGISTRATION BOARD	177,830.00
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	105.00
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	334,110.00
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	388,540.00
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	474,285.00
NATIONAL HOSPITAL	3,313,275.00
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	11,571,278.00
NATIONAL PARK HEADQUARTERS	241,290.00
KAINJI NATIONAL PARK	554,085.00
OYO NATIONAL PARK	438,585.00
CHAD BASIN NATIONAL PARK	287,805.00
GASHAKA GUMTI NATIONAL PARK	387,135.00
CROSS RIVER NATIONAL PARK	594,930.00
KAMUKU NATIONAL PARK	292,110.00
OKUMU NATIONAL PARK	247,485.00
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	429,135.00
FEDERAL COLLEGE OF FORESTRY IBADAN	812,385.00
FEDERAL COLLECGE OF FORESTRY JOS	518,070.00
FORESTRY RESEARCH INSTITUTE OF IBADAN	2,216,655.00
FORESTRY MECHANISATION COLLEGE AFAKA	470,505.00
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	17,477,445.00
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,393,837.86
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	1,368,335.00
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	219,975.00
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	1,657,673.24
NATIONAL POPULATION COMMISSION	6,672,645.00
GRAND-TOTAL	**2,047,724,543,651.17**
GRAND-TOTAL (APPROX. TO ₦BILLION)	**2,047.72**

NOTE

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR					
STATE HOUSE - HQTRS	3,042,787,250.00	-	3,042,787,250.00	12,372,786,074.72	(9,329,998,824.72)
STATE HOUSE OPERATIONS - PRESIDENT	-	-	-	1,335,460,934.63	(1,335,460,934.63)
STATE HOUSE OPERATIONS - VICE PRESIDENT	-	-	-	448,618,092.00	(448,618,092.00)
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	-	20,391,699.63	(20,391,699.63)
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	-	111,359,316.00	(111,359,316.00)
STATE HOUSE MEDICAL CENTRE	-	-	-	331,730,209.75	(331,730,209.75)
STATE HOUSE LAGOS LIAISON OFFICE	-	-	-	95,280,399.12	(95,280,399.12)
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	-	-	-	64,999,999,993.00	(64,999,999,993.00)
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	3,949,850.00	-	3,949,850.00	15,728,858,479.80	(15,724,908,629.80)
NIPSS, KURU	-	-	-	1,495,957,726.02	(1,495,957,726.02)
BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	-	1,495,957,726.02	(1,495,957,726.02)
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	311,575.00	-	311,575.00	919,148,917.44	(918,837,342.44)
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	-	-	-	17,033,700,850.45	(17,033,700,850.45)
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-	-	-	1,024,858,948.01	(1,024,858,948.01)
BUREAU OF PUBLIC PROCUREMENT (BPP)	-	-	-	1,495,957,726.02	(1,495,957,726.02)
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	5,846,988.50	-	5,846,988.50	896,212,453.38	(890,365,464.88)
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	-	-	1,058,637,332.23	(1,058,637,332.23)
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	-	31,242,964.52	(31,242,964.52)
NASS MANAGEMENT	-	-	-	12,635,996,832.46	(12,635,996,832.46)
SENATE	-	-	-	28,835,512,954.79	(28,835,512,954.79)
HOUSE OF REPRESENTATIVES	-	-	-	48,338,864,269.51	(48,338,864,269.51)
LEGISLATIVE AIDES	-	-	-	9,501,982,335.41	(9,501,982,335.41)
SENATE COMMITTEE ON PUBLIC ACCOUNTS	-	-	-	118,881,602.86	(118,881,602.86)
HOUSE COMMITTEE ON PUBLIC ACCOUNTS	-	-	-	142,564,984.90	(142,564,984.90)
GENERAL SERVICE	-	-	-	8,967,407,300.13	(8,967,407,300.13)
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	-	1,781,293,305.00	(1,781,293,305.00)
FEDERAL DEFENCE MINISTRY- MAIN MOD	51,778,400.00	-	51,778,400.00	77,534,709,518.97	(77,482,931,118.97)
DEFENCE HEADQURTERS	-	-	-	1,280,721,984.56	(1,280,721,984.56)
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	-	-	-	332,532,172.85	(332,532,172.85)
NIGERIAN ARMY	-	13,200.00	13,200.00	219,510,753,168.40	(219,510,739,968.40)
NIGERIA ARMY UNIVERSITY, BIU	-	-	-	24,999,999.99	(24,999,999.99)
NIGERIAN NAVY	-	2,235,352.50	2,235,352.50	73,387,386,729.07	(73,385,151,376.57)
NIGERIAN AIRFORCE	4,413,253.38	-	4,413,253.38	68,932,230,807.77	(68,927,817,554.39)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
COMMANDCOLLEGE, JAJIAND STAFF	-	-	-	2,466,583,462.31	(2,466,583,462.31)
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	-	43,455,220.38	43,455,220.38	3,326,070,518.93	(3,282,615,298.55)
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	-	-	-	1,124,103,160.99	(1,124,103,160.99)
DEFENCE SCHOOL INTELLIGENCE	-	-	-	145,573,978.00	(145,573,978.00)
DEFENCE AGENCY INTELLIGENCE	-	-	-	16,252,194,540.83	(16,252,194,540.83)
DEFENCE MISSIONS	-	-	-	12,141,514,339.01	(12,141,514,339.01)
MILITARY PENSION BOARD	1,529,284.77	-	1,529,284.77	177,915,293,954.31	(177,913,764,669.54)
DEFENCE SPACE ADMINISTRATION	-	-	-	1,274,949,881.20	(1,274,949,881.20)
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	-	7,485,785.82	7,485,785.82	5,929,337,994.38	(5,921,852,208.56)
TECHNICAL AIDS CORPS	-	-	-	3,660,204,698.56	(3,660,204,698.56)
FOREIGN SERVICE ACADEMY (FSA)	-	-	-	35,293,666.68	(35,293,666.68)
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION				561,671,852.14	(561,671,852.14)
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	-	-	-	221,082,394.82	(221,082,394.82)
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	-	-	-	302,366,149.36	(302,366,149.36)
FOREIGN MISSION: ABIDJAN	5,447,263.24	-	5,447,263.24	367,409,072.00	(361,961,808.76)
FOREIGN MISSION: ACCRA	-	-	-	410,511,325.50	(410,511,325.50)
FOREIGN MISSION: ADDIS ABABA	31,124,167.90	-	31,124,167.90	499,195,791.00	(468,071,623.10)
FOREIGN MISSION: ALGIERS	-	-	-	438,585,780.50	(438,585,780.50)
FOREIGN MISSION: ANKARA	-	-	-	655,513,866.00	(655,513,866.00)
FOREIGN MISSION: ATHENS	8,030,303.03	-	8,030,303.03	440,263,945.50	(432,233,642.47)
FOREIGN MISSION: ATLANTA	9,090,909.09	-	9,090,909.09	462,625,736.75	(453,534,827.66)
FOREIGN MISSION: BAMAKO	4,663,394.49	-	4,663,394.49	367,238,342.50	(362,574,948.01)
FOREIGN MISSION: BANGKOK	1,414,734.80	-	1,414,734.80	474,076,058.00	(472,661,323.20)
FOREIGN MISSION: BANGUI	-	-	-	305,194,376.75	(305,194,376.75)
FOREIGN MISSION: BANJUL	9,803,943.96	-	9,803,943.96	351,243,586.00	(341,439,642.04)
FOREIGN MISSION: BATA	3,936,276.65	-	3,936,276.65	362,487,810.00	(358,551,533.35)
FOREIGN MISSION: BEIJING	17,916,889.89	-	17,916,889.89	707,899,456.75	(689,982,566.86)
FOREIGN MISSION: BEIRUT	60,067,716.89	-	60,067,716.89	366,913,910.00	(306,846,193.11)
FOREIGN MISSION: BERLIN	33,533,748.28	-	33,533,748.28	1,054,894,686.00	(1,021,360,937.72)
FOREIGN MISSION: BERNE	-	-	-	527,191,248.75	(527,191,248.75)
FOREIGN MISSION: BISSAU	-	-	-	337,037,217.75	(337,037,217.75)
FOREIGN MISSION: BRASILIA	-	-	-	676,509,421.00	(676,509,421.00)
FOREIGN MISSION: BRAZAVILLE	2,477,216.35	-	2,477,216.35	351,081,489.50	(348,604,273.16)
FOREIGN MISSION: BRUSSELS	-	-	-	631,913,156.75	(631,913,156.75)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FOREIGN MISSION: BUEA	3,080,353.71	-	3,080,353.71	406,565,859.25	(403,485,505.54)
FOREIGN MISSION: BUENOS AIRES	-	-	-	545,976,707.50	(545,976,707.50)
FOREIGN MISSION: BUJUMBURA	7,827,272.73	-	7,827,272.73	413,615,773.50	(405,788,500.77)
FOREIGN MISSION: CAIRO	-	-	-	397,242,445.50	(397,242,445.50)
FOREIGN MISSION: CANBERRA	124,264,242.42	-	124,264,242.42	578,204,648.00	(453,940,405.58)
FOREIGN MISSION: CARACAS	-	-	-	426,320,328.00	(426,320,328.00)
FOREIGN MISSION: CONAKRY	-	-	-	379,124,357.00	(379,124,357.00)
FOREIGN MISSION: COTONOU	-	-	-	413,134,293.50	(413,134,293.50)
FOREIGN MISSION: DAKAR	-	-	-	414,728,019.00	(414,728,019.00)
FOREIGN MISSION: DAMASCUS	-	-	-	351,639,863.00	(351,639,863.00)
FOREIGN MISSION: DAR-ES-SALAAM	-	-	-	427,108,526.00	(427,108,526.00)
FOREIGN MISSION: DOUALA	-	-	-	324,793,783.75	(324,793,783.75)
FOREIGN MISSION: DUBAI TRADE MISSIONS	20,028,082.49	-	20,028,082.49	391,327,382.25	(371,299,299.76)
FOREIGN MISSION: DUBLIN	8,990,517.24	-	8,990,517.24	553,879,354.00	(544,888,836.76)
FOREIGN MISSION: FREETOWN	-	-	-	385,000,770.00	(385,000,770.00)
FOREIGN MISSION: GABORONE	31,462,912.68	-	31,462,912.68	394,376,970.00	(362,914,057.32)
FOREIGN MISSION: GENEVA	-	-	-	984,767,645.00	(984,767,645.00)
FOREIGN MISSION: HANOI	11,583,636.18	-	11,583,636.18	320,562,453.78	(308,978,817.60)
FOREIGN MISSION: HARARE	35,696,969.70	-	35,696,969.70	411,001,805.00	(375,304,835.30)
FOREIGN MISSION: HAVANA	-	-	-	387,594,211.00	(387,594,211.00)
FOREIGN MISSION: HONGKONG	-	-	-	466,914,383.00	(466,914,383.00)
FOREIGN MISSION: ISLAMABAD	5,032,121.21	-	5,032,121.21	327,358,047.00	(322,325,925.79)
FOREIGN MISSION: JAKARTA	105,922,448.49	-	105,922,448.49	377,254,038.00	(271,331,589.51)
FOREIGN MISSION: JEDDAH	1,218,311.48	-	1,218,311.48	565,685,767.00	(564,467,455.52)
FOREIGN MISSION: JOHANNESBURG	4,394,140.51	-	4,394,140.51	395,253,095.00	(390,858,954.49)
FOREIGN MISSION: KAMPALA	-	-	-	357,012,423.75	(357,012,423.75)
FOREIGN MISSION: KHARTOUM	42,424,242.42	-	42,424,242.42	386,199,908.50	(343,775,666.08)
FOREIGN MISSION: KIEV				506,564,395.00	(506,564,395.00)
FOREIGN MISSION: KIGALI RWANDA	8,885,818.18	-	8,885,818.18	406,248,221.00	(397,362,402.82)
FOREIGN MISSION: KINGSTON	751,515.16	-	751,515.16	352,952,053.00	(352,200,537.84)
FOREIGN MISSION: KINSHASA	1,987,096.77	-	1,987,096.77	332,185,557.75	(330,198,460.98)
FOREIGN MISSION: KUALA LUMPUR	39,574,036.60	-	39,574,036.60	444,594,093.00	(405,020,056.40)
FOREIGN MISSION: KUWAIT	4,841,654.00	-	4,841,654.00	309,545,949.75	(304,704,295.75)
FOREIGN MISSION: LIBREVILLE	127,779,314.25	-	127,779,314.25	333,056,001.00	(205,276,686.75)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FOREIGN MISSION: LONDON	-	-	-	926,273,302.47	(926,273,302.47)
FOREIGN MISSION: LUANDA	-	-	-	287,442,037.50	(287,442,037.50)
FOREIGN MISSION: LUSAKA	-	-	-	316,928,319.00	(316,928,319.00)
FOREIGN MISSION: MADRID	-	-	-	815,575,714.00	(815,575,714.00)
FOREIGN MISSION: MALABO	42,608,151.65	-	42,608,151.65	369,662,203.50	(327,054,051.85)
FOREIGN MISSION: MANILLA	127,779,314.25	-	127,779,314.25	335,012,112.00	(207,232,797.75)
FOREIGN MISSION: MAPUTO	4,368,033.72	-	4,368,033.72	363,022,296.00	(358,654,262.28)
FOREIGN MISSION: MEXICO CITY	-	-	-	378,407,323.00	(378,407,323.00)
FOREIGN MISSION: MNROVIA	-	-	-	363,143,252.00	(363,143,252.00)
FOREIGN MISSION: MOSCOW	3,767,412.12	-	3,767,412.12	593,299,325.50	(589,531,913.38)
FOREIGN MISSION: NAIROBI	2,506,429.16	-	2,506,429.16	458,744,565.00	(456,238,135.84)
FOREIGN MISSION: N'DJAMENA	606,542.58	-	606,542.58	433,583,161.00	(432,976,618.42)
FOREIGN MISSION: NEW DELHI	81,327,612.51	-	81,327,612.51	424,271,030.00	(342,943,417.49)
FOREIGN MISSION: NEW YORK (CG)	4,269,696.95	-	4,269,696.95	1,041,962,965.50	(1,037,693,268.55)
FOREIGN MISSION: NEW YORK (PM)	-	-	-	2,013,015,879.00	(2,013,015,879.00)
FOREIGN MISSION: NIAMEY	1,088,624.89	-	1,088,624.89	360,615,098.00	(359,526,473.11)
FOREIGN MISSION: NNJC - NIAMEY	-	-	-	337,867,445.50	(337,867,445.50)
FOREIGN MISSION: OTTAWA	-	-	-	908,130,019.00	(908,130,019.00)
FOREIGN MISSION: OUAGADOUGOU	-	-	-	357,778,724.75	(357,778,724.75)
FOREIGN MISSION: PARIS	69,628,731.04	-	69,628,731.04	767,336,019.00	(697,707,287.96)
FOREIGN MISSION: PORT OF SPAIN	-	-	-	394,753,842.00	(394,753,842.00)
FOREIGN MISSION: PRETORIA	-	-	-	494,033,296.00	(494,033,296.00)
FOREIGN MISSION: PYONG YANG	-	-	-	364,598,974.00	(364,598,974.00)
FOREIGN MISSION: RABAT	1,558,182.96	-	1,558,182.96	422,655,897.50	(421,097,714.54)
FOREIGN MISSION: RIYADH	-	-	-	453,395,293.00	(453,395,293.00)
FOREIGN MISSION: ROME	58,689,655.17	-	58,689,655.17	644,813,476.00	(586,123,820.83)
FOREIGN MISSION: SAO TOME	890,400.00	-	890,400.00	426,359,782.00	(425,469,382.00)
FOREIGN MISSION: SEOUL	-	-	-	505,370,237.00	(505,370,237.00)
FOREIGN MISSION: SHANGHAI	-	-	-	486,152,445.00	(486,152,445.00)
FOREIGN MISSION: SINGAPORE	-	-	-	626,119,208.00	(626,119,208.00)
FOREIGN MISSION: STOCKHOLM	8,843,649.46	-	8,843,649.46	475,882,845.50	(467,039,196.04)
FOREIGN MISSION: TEHRAN	6,940,909.09	-	6,940,909.09	430,120,089.00	(423,179,179.91)
FOREIGN MISSION: TEL AVIV	-	-	-	459,334,493.00	(459,334,493.00)
FOREIGN MISSION: THE HAGUE	84,482,758.62	-	84,482,758.62	670,656,472.75	(586,173,714.13)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FOREIGN MISSION: TUNIS	8,183,787.88	-	8,183,787.88	467,395,489.50	(459,211,701.62)
FOREIGN MISSION: VIENNA	-	-	-	642,074,125.00	(642,074,125.00)
FOREIGN MISSION: WARSAW	-	-	-	416,389,698.50	(416,389,698.50)
FOREIGN MISSION: WASHINGTON	-	-	-	1,124,451,314.00	(1,124,451,314.00)
FOREIGN MISSION: WINDHOEK	4,985,707.05	-	4,985,707.05	403,406,602.00	(398,420,894.95)
FOREIGN MISSION: YAOUNDE	-	-	-	375,620,789.00	(375,620,789.00)
FOREIGN MISSION, JUBA, SOUTH SUDAN	-	-	-	387,831,881.00	(387,831,881.00)
FOREIGN MISSIONS, ABU DHAB				471,201,523.00	(471,201,523.00)
FOREIGN MISSION LILONGWE, MALAWI	15,818,181.82	-	15,818,181.82	360,738,020.50	(344,919,838.68)
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	1,007,957.56	-	1,007,957.56	370,517,667.25	(369,509,709.69)
FOREIGN MISSION VATICAN	-	-	-	394,427,836.75	(394,427,836.75)
CONSOLATE GENERAL FRANKFURT, GERMANY	7,724,117.65	-	7,724,117.65	552,342,005.25	(544,617,887.60)
FOREIGN MISSION DOHA, QATAR	-	-	-	428,776,616.00	(428,776,616.00)
PERMANENT REPRESENTATION, ECOWAS, ABUJA	-	-	-	595,955,723.58	(595,955,723.58)
FOREIGN MISSION AMMAN, JORDAN	7,066,666.67	-	7,066,666.67	505,701,459.00	(498,634,792.33)
FOREIGN MISSION GUANGZHOU, CHINA	1,540,417.88	-	1,540,417.88	455,039,138.25	(453,498,720.37)
FEDERAL MINISTRY OF INFORMATION - HQTRS	-	10,000.00	10,000.00	4,614,481,749.49	(4,614,471,749.49)
NIGERIAN TELEVISION AUTHORITY	-	62,751,842.75	62,751,842.75	6,134,951,230.76	(6,072,199,388.01)
FEDERAL RADIO CORPORATION OF NIGERIA	-	-	-	7,700,268,016.68	(7,700,268,016.68)
NEWS AGENCY OF NIGERIA	-	616,330.00	616,330.00	1,596,305,431.78	(1,595,689,101.78)
VOICE OF NIGERIA	-	490,000.00	490,000.00	2,301,382,613.33	(2,300,892,613.33)
NIGERIAN FILM CORPORATION	-	-	-	510,823,482.64	(510,823,482.64)
NATIONAL BROADCASTING COMMISION	-	-	-	725,200,757.68	(725,200,757.68)
NIGERIA PRESS COUNCIL	-	2,414,795.00	2,414,795.00	218,012,459.12	(215,597,664.12)
NATIONAL FILM AND VEDIO CENSOR BOARD	-	-	-	881,864,219.68	(881,864,219.68)
ADVERTISING PRACTIONERS OF NIGERIA	-	-	-	227,065,336.32	(227,065,336.32)
NIGERIAN TOURISM DEVELOPMENT CORPORATION	-	5,776,857.50	5,776,857.50	733,021,815.94	(727,244,958.44)
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	-	6,833,421.50	6,833,421.50	3,560,598,903.77	(3,553,765,482.27)
NATIONAL COUNCIL OF ARTS AND CULTURE	-	1,235,000.00	1,235,000.00	1,514,022,189.64	(1,512,787,189.64)
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	-	228,815.00	228,815.00	394,464,721.91	(394,235,906.91)
NATIONAL TROUPE OF NIGERIA	-	-	-	216,992,008.97	(216,992,008.97)
NATIONAL THEATRE	-	-	-	415,440,865.90	(415,440,865.90)
NATIONAL GALLERY OF ART	-	-	-	1,888,551,366.12	(1,888,551,366.12)
NATIONAL WAR MUSEUM - UMUAHIA	-	-	-	86,760,076.53	(86,760,076.53)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	-	-	-	138,974,414.49	(138,974,414.49)
NATIONAL ORIENTATION AGENCY	-	-	-	6,065,448,518.80	(6,065,448,518.80)
FEDERAL MINISTRY OF INTERIOR - HQTRS	-	################	13,119,595,659.50	3,855,791,031.88	9,263,804,627.62
NIGERIAN PRISON SERVICE	75,687,953.05	-	75,687,953.05	66,721,674,207.25	(66,645,986,254.20)
NIGERIA IMMIGRATION SERVICE	-	-	-	49,427,534,133.95	(49,427,534,133.95)
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	(2,010,000.00)	392,379,346.40	390,369,346.40	84,792,519,307.82	(84,402,149,961.42)
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	-	-	-	1,014,670,273.34	(1,014,670,273.34)
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-	-	-	7,718,333,327.67	(7,718,333,327.67)
FEDERAL FIRE SERVICE	-	6,233,500.00	6,233,500.00	6,044,475,919.24	(6,038,242,419.24)
NIGERIA POLICE ACADEMY WUDIL, KANO	-	-	-	2,063,945,449.72	(2,063,945,449.72)
POLICE FORMATION & COMMAND HQTRS	827,985.75	-	827,985.75	355,475,808,690.59	(355,474,980,704.84)
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	43,712,800.00	-	43,712,800.00	4,073,667,843.20	(4,029,955,043.20)
FEDERAL GOVT STAFF HOUSING LOANS BOARD	-	-	-	1,204,408,008.52	(1,204,408,008.52)
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	3,000.00	-	3,000.00	805,391,586.30	(805,388,586.30)
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	-	-	-	22,022,389.36	(22,022,389.36)
FEDERAL TRAINING CENTRE,ENUGU	-	-	-	38,698,336.96	(38,698,336.96)
FEDERAL TRAINING CENTRE,ILORIN	-	-	-	39,720,854.46	(39,720,854.46)
FEDERAL TRAINING CENTRE,KADUNA	-	-	-	40,295,216.20	(40,295,216.20)
FEDERAL TRAINING CENTRE,LAGOS	-	-	-	53,997,845.30	(53,997,845.30)
FEDERAL TRAINING CENTRE,MAIDUGURI	-	-	-	42,200,884.70	(42,200,884.70)
FEDERAL TRAINING CENTRE,CALABAR	-	-	-	34,538,940.74	(34,538,940.74)
PUBLIC SERVICE INSTITUTE OF NIGERIA.	290,000.00	-	290,000.00	281,774,796.66	(281,484,796.66)
BUREAU OF PUBLIC SERVICE REFORMS	-	-	-	243,301,707.77	(243,301,707.77)
AUDITOR GENERAL FOR THE FEDERATION	-	-	-	3,046,568,366.31	(3,046,568,366.31)
PUBLIC COMPLAINTS COMMISSION	6,878,350.39	-	6,878,350.39	4,383,620,324.00	(4,376,741,973.61)
FEDERAL CIVIL SERVICE COMMISSION	-	-	-	1,213,379,969.59	(1,213,379,969.59)
INDEPENDENT NATIONAL ELECTORAL COMMISSION	204,407,112.00	-	204,407,112.00	43,500,000,000.04	(43,295,592,888.04)
FEDERAL CHARACTER COMMISSION	4,823,792.74	-	4,823,792.74	2,227,672,164.92	(2,222,848,372.18)
FEDERAL MINISTRY OF POLICE AFFAIRS	-	-	-	100,000,000.00	(100,000,000.00)
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	613,460,022.48	-	613,460,022.48	3,946,735,914.60	(3,333,275,892.12)
NIGERIA COMMUNICATION SATELLITE	-	-	-	2,469,757,350.75	(2,469,757,350.75)
NIPOST	-	-	-	8,860,271,775.34	(8,860,271,775.34)
NATIONAL SECURITY ADVISER	-	-	-	34,571,455,817.77	(34,571,455,817.77)
DIRECTORATE OF STATE SECURITY SERVICE	-	-	-	54,502,520,827.35	(54,502,520,827.35)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
CODE OF CONDUCT TRIBUNAL	521,000.00	-	521,000.00	624,113,967.66	(623,592,967.66)
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	682,305.70	-	682,305.70	1,016,007,323.82	(1,015,325,018.12)
POLICE SERVICE COMMISSION HQTRS	116,000.00	-	116,000.00	1,127,724,329.10	(1,127,608,329.10)
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	-	-	-	25,352,407,784.02	(25,352,407,784.02)
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-	20,000.00	20,000.00	121,888,382.66	(121,868,382.66)
NATIONAL COMMISSION FOR REFUGEES	20,000.00	-	20,000.00	809,587,321.02	(809,567,321.02)
LAGOS LIAISON OFFICE	-	-	-	65,586,824.68	(65,586,824.68)
NATIONAL IDENTITY MANAGEMENT COMMISSION	6,492,107.71	-	6,492,107.71	4,425,986,697.45	(4,419,494,589.74)
NATIONAL MERIT AWARD	-	-	-	61,488,510.38	(61,488,510.38)
FEDERAL ROAD SAFETY COMMISSION	1,449,002,353.11	-	1,449,002,353.11	39,910,358,859.91	(38,461,356,506.80)
PRESIDENTIAL ADVISORY COMMITTEE	-	-	-	901,209,233.54	(901,209,233.54)
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	-	-	901,209,233.54	(901,209,233.54)
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	-	-	880,998,411.42	(880,998,411.42)
NATIONAL PENSION COMMISSION	-	-	-	64,744,408,534.16	(64,744,408,534.16)
NATIONAL HAJJ COMMISSION OF NIGERIA	-	-	-	1,174,052,029.52	(1,174,052,029.52)
NIGERIA CHRISTIAN PILGRIM COMMISSION	-	-	-	1,848,469,970.27	(1,848,469,970.27)
NATIONAL LOTTERY TRUST FUND	-	-	-	503,684,413.91	(503,684,413.91)
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	3,000.00	3,000.00	1,620,894,731.39	(1,620,891,731.39)
SERVICOM	-	-	-	17,381,027.36	(17,381,027.36)
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	-	-	46,414,142.68	(46,414,142.68)
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	-	1,652,000.00	1,652,000.00	420,698,726.70	(419,046,726.70)
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	-	22,939,157.50	22,939,157.50	404,702,768.36	(381,763,610.86)
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	20,000.00	20,000.00	121,888,382.66	(121,868,382.66)
ECONOMIC SECTOR	-	-	-	-	
FEDERAL MINISTRY OF AGRICULTURE	-	1,637,729,081.44	1,637,729,081.44	6,987,818,961.23	(5,350,089,879.79)
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	-	-	-	503,140,601.21	(503,140,601.21)
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	-	-	-	419,587,265.47	(419,587,265.47)
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	-	2,511,702.85	2,511,702.85	477,203,998.33	(474,692,295.48)
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	-	827,252.59	827,252.59	1,218,100,636.36	(1,217,273,383.77)
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	7,000,000.00	-	7,000,000.00	2,338,195,539.52	(2,331,195,539.52)
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	-	-	-	2,004,990,314.14	(2,004,990,314.14)
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	-	-	-	1,642,710,511.40	(1,642,710,511.40)
INSTITUTE OF AGRICULTURAL RESEARCH, ZARIA					

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
COCOA RESEARCH INSTITUTE- IBADAN	-	-	-	1,065,219,921.25	(1,065,219,921.25)
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	-	-	-	1,176,009,900.42	(1,176,009,900.42)
RUBBER RESEARCH INSTITUTE- BENIN	-	-	-	1,319,910,390.44	(1,319,910,390.44)
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	-	-	-	588,257,785.00	(588,257,785.00)
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	-	-	-	1,015,796,519.42	(1,015,796,519.42)
VETERINARY COUNCIL OF NIGERIA	-	-	-	116,079,700.01	(116,079,700.01)
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	-	-	-	1,060,174,769.29	(1,060,174,769.29)
FEDERAL COLLEGE OF AGRICULTURE - AKURE	-	-	-	509,820,838.79	(509,820,838.79)
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	-	3,000.00	3,000.00	586,576,048.78	(586,573,048.78)
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	-	-	-	1,374,895,521.59	(1,374,895,521.59)
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	-	-	-	326,940,286.90	(326,940,286.90)
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	-	-	-	561,355,299.67	(561,355,299.67)
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	700,000.00	-	700,000.00	456,900,167.32	(456,200,167.32)
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	-	-	223,596,067.71	(223,596,067.71)
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	-	806,250.00	806,250.00	566,659,517.65	(565,853,267.65)
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	-	-	-	121,508,909.28	(121,508,909.28)
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	-	-	-	111,684,536.15	(111,684,536.15)
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	-	-	-	108,972,054.08	(108,972,054.08)
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	819,390.93	-	819,390.93	347,689,604.16	(346,870,213.23)
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	-	-	-	254,680,014.21	(254,680,014.21)
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	78,624.04	-	78,624.04	666,292,258.32	(666,213,634.28)
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	-	-	-	295,740,275.90	(295,740,275.90)
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	-	-	-	160,360,895.29	(160,360,895.29)
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	4,144,663.52	-	4,144,663.52	748,087,837.02	(743,943,173.50)
NATIONAL AGRICULTURE SEEDS COUNCIL	-	-	-	671,622,737.09	(671,622,737.09)
NIGERIA AGRICULTURAL QUARANTINE SERVICE	570,000.00	-	570,000.00	37,593,942.00	(37,023,942.00)
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	-	-	-	477,783,248.20	(477,783,248.20)
OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-	-	-	57,123,363.75	(57,123,363.75)
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	-	-	-	383,510,697.12	(383,510,697.12)
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	22,347,174.20	-	22,347,174.20	924,232,211.17	(901,885,036.97)
FEDERAL MINISTRY OF FINANCE - HQTRS	2,000.00	-	2,000.00	3,111,933,578.29	(3,111,931,578.29)
DEBT MANAGEMENT OFFICE	-	-	-	497,844,278.43	(497,844,278.43)
INVESTMENT AND SECURITIES TRIBUNAL	2,413,710.24	-	2,413,710.24	473,946,848.64	(471,533,138.40)
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-	16,592,247.28	16,592,247.28	680,107,353,463.64	(680,090,761,216.36)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FPO ABEOKUTA	-	-	-	1,440,000.00	(1,440,000.00)
FPO ADO-EKITI	-	-	-	1,440,000.00	(1,440,000.00)
FPO AKURE	-	-	-	1,440,000.00	(1,440,000.00)
FPO ASABA	-	-	-	1,440,000.00	(1,440,000.00)
FPO AWKA	-	-	-	1,440,000.00	(1,440,000.00)
FPO BAUCHI	-	-	-	1,440,000.00	(1,440,000.00)
FPO BENIN	-	-	-	1,440,000.00	(1,440,000.00)
FPO BIRNI-KEBI	-	-	-	1,440,000.00	(1,440,000.00)
FPO CALABAR	-	-	-	1,440,000.00	(1,440,000.00)
FPO DAMATURU	-	-	-	1,440,000.00	(1,440,000.00)
FPO DUTSE	-	-	-	1,440,000.00	(1,440,000.00)
FPO ENUGU	-	-	-	1,440,000.00	(1,440,000.00)
FPO GOMBE	-	-	-	1,440,000.00	(1,440,000.00)
FPO GUSUA	-	-	-	1,440,000.00	(1,440,000.00)
FPO IBADAN	-	-	-	1,440,000.00	(1,440,000.00)
FPO ILORIN	-	-	-	1,440,000.00	(1,440,000.00)
FPO JALINGO	152,846,523.99	-	152,846,523.99	152,845,354.37	1,169.62
FPO JOS	-	-	-	1,440,000.00	(1,440,000.00)
FPO KADUNA	-	-	-	1,440,000.00	(1,440,000.00)
FPO KANO	835,935,506.73		835,935,506.73	1,440,000.00	834,495,506.73
FPO KATSINA	-	-	-	1,440,000.00	(1,440,000.00)
FPO LAFIA	-	-	-	1,440,000.00	(1,440,000.00)
FPO LAGOS I	-	-	-	9,446,585.00	(9,446,585.00)
FPO LAGOS II	-	-	-	1,440,000.00	(1,440,000.00)
FPO LOKOJA	-	-	-	1,440,000.00	(1,440,000.00)
FPO MAIDUGURI	-	-	-	1,440,000.00	(1,440,000.00)
FPO MAKURDI	-	-	-	1,440,000.00	(1,440,000.00)
FPO MINNA	-	-	-	392,838,602.35	(392,838,602.35)
FPO OSOGBO	-	-	-	1,440,000.00	(1,440,000.00)
FPO OWERRI	-	-	-	1,440,000.00	(1,440,000.00)
FPO PORT-HARCOURT	-	-	-	1,440,000.00	(1,440,000.00)
FPO SOKOTO	-	-	-	1,440,000.00	(1,440,000.00)
FPO UMUAHIA	262,357,161.62	-	262,357,161.62	263,797,161.62	(1,440,000.00)
FPO UYO	-	-	-	1,440,000.00	(1,440,000.00)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
SUB-TREASURER OF THE FEDERATION	-	-	-	1,440,000.00	(1,440,000.00)
FEDERAL TREASURY ACADEMY OROZO	-	-	-	2,160,000.00	(2,160,000.00)
ZONAL OFFICE ENUGU	-	-	-	1,440,000.00	(1,440,000.00)
ZONAL OFFICE IBADAN	-	-	-	1,440,000.00	(1,440,000.00)
ZONAL OFFICE JOS	-	-	-	1,440,000.00	(1,440,000.00)
ZONAL OFFICE KADUNA	-	-	-	1,440,000.00	(1,440,000.00)
ZONAL OFFICE MAIDUGURI	-	-	-	1,440,000.00	(1,440,000.00)
ZONAL OFFICE PORTHARCOURT	-	-	-	1,440,000.00	(1,440,000.00)
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	-	-	-	113,314,952,163.46	(113,314,952,163.46)
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	932,000.00	-	932,000.00	3,223,443,445.52	(3,222,511,445.52)
STANDARD ORGANIZATION OF NIGERIA	110,000.00	-	110,000.00	2,658,426,758.35	(2,658,316,758.35)
CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	-	-	-	341,425,834.22	(341,425,834.22)
INDUSTRIAL TRAINING FUND	-	-	-	1,028,647,531.22	(1,028,647,531.22)
NIGERIAN EXPORT PROMOTION COUNCIL	-	-	-	792,201,976.01	(792,201,976.01)
FINANCIAL REPORTING COUNCIL OF NIGERIA	-	-	-	98,139,217.70	(98,139,217.70)
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	-	-	-	665,685,195.10	(665,685,195.10)
CONSUMER PROTECTION COUNCIL	-	-	-	713,997,528.61	(713,997,528.61)
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-	-	-	132,310,639.73	(132,310,639.73)
FEDERAL PRODUCE INSPECTION	-	-	-	48,333,333.36	(48,333,333.36)
EXTERNAL TRADE SECTOR, GENEVA (WTO)	-	-	-	187,702,140.00	(187,702,140.00)
ONNE OIL AND GAS FREE ZONE AUTHORITY	-	-	-	652,607,051.56	(652,607,051.56)
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	-	165,384,364.75	165,384,364.75	96,769,067.62	68,615,297.13
NIGERIA COMMODITY EXCHANGE (NCX)	-	-	-	190,097,571.61	(190,097,571.61)
NIGERIA TRADE OFFICE, TAIWAN	-	-	-	50,814,972.57	(50,814,972.57)
NIGERIA TRADE OFFICE, CHINA	-	-	-	50,833,928.57	(50,833,928.57)
SMEDAN - H/QTRS	-	-	-	543,119,550.55	(543,119,550.55)
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	-	-	-	778,405,414.52	(778,405,414.52)
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	-	-	-	245,622,922.85	(245,622,922.85)
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	-	-	-	3,322,986,332.43	(3,322,986,332.43)
INDUSTRIAL ARBITRATION PANEL	-	-	-	580,457,455.33	(580,457,455.33)
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	-	969,842.50	969,842.50	508,109,942.57	(507,140,100.07)
NATIONAL PRODUCTIVITY CENTRE	-	2,833,000.00	2,833,000.00	1,006,330,305.37	(1,003,497,305.37)
NATIONAL DIRECTORATE OF EMPLOYMENT	-	-	-	4,409,808,264.09	(4,409,808,264.09)
GENEVA LABOUR DESK OFFICE	-	-	-	79,333,333.36	(79,333,333.36)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,090,731.45	-	2,090,731.45	493,605,840.03	(491,515,108.58)
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	-	-	-	328,212,954.42	(328,212,954.42)
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	415,000.00	-	415,000.00	2,422,279,558.08	(2,421,864,558.08)
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	-	-	-	417,572,120.44	(417,572,120.44)
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	-	-	-	391,162,794.80	(391,162,794.80)
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	-	-	-	569,385,550.05	(569,385,550.05)
COOPERATIVE INFORMATION NETWORK	-	-	-	579,122,589.66	(579,122,589.66)
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	-	-	-	1,836,643,346.67	(1,836,643,346.67)
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	-	-	-	311,853,859.88	(311,853,859.88)
BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	-	-	-	263,400,500.35	(263,400,500.35)
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	-	-	-	274,227,679.91	(274,227,679.91)
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	-	-	-	242,381,413.68	(242,381,413.68)
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	-	-	-	316,080,983.22	(316,080,983.22)
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	-	-	-	246,695,028.45	(246,695,028.45)
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	-	-	-	264,977,461.23	(264,977,461.23)
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	-	-	-	206,359,212.93	(206,359,212.93)
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	-	-	-	194,202,154.84	(194,202,154.84)
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	-	-	-	77,430,233.28	(77,430,233.28)
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	-	-	-	57,537,536.79	(57,537,536.79)
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	-	-	-	56,751,098.93	(56,751,098.93)
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	-	-	-	72,641,386.58	(72,641,386.58)
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	-	-	-	41,665,246.95	(41,665,246.95)
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-	-	-	63,092,428.58	(63,092,428.58)
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	10,000.00	10,000.00	62,575,277.84	(62,565,277.84)
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	-	-	-	59,762,616.22	(59,762,616.22)
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	-	-	-	53,593,217.30	(53,593,217.30)
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	-	-	-	58,486,584.95	(58,486,584.95)
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	92,925.00	-	92,925.00	67,880,403.35	(67,787,478.35)
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	-	-	-	69,554,878.36	(69,554,878.36)
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	-	-	-	69,669,002.72	(69,669,002.72)
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	-	-	-	53,762,539.02	(53,762,539.02)
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	-	-	-	28,207,933.20	(28,207,933.20)
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	-	8,150,000.00	8,150,000.00	321,488,675.00	(313,338,675.00)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
TECHNOLOGY INCUBATION CENTRE, LOKOJA	-	-	-	6,199,555.56	(6,199,555.56)
TECHNOLOGY INCUBATION CENTRE, MAKURDI	-	-	-	6,199,555.56	(6,199,555.56)
NORTH WEST ZONAL OFFICE, KANO	-	-	-	7,222,222.22	(7,222,222.22)
NORTH EAST ZONAL OFFICE, BAUCHI	-	-	-	7,222,222.22	(7,222,222.22)
NORTH CENTRAL ZONAL OFFICE, MINNA	-	-	-	7,222,222.22	(7,222,222.22)
SOUTH WEST ZONAL OFFICE, LAGOS	-	-	-	7,222,222.22	(7,222,222.22)
SOUTH SOUTH ZONAL OFFICE, BENIN	-	-	-	7,222,222.22	(7,222,222.22)
SOUTH EAST ZONAL OFFICE, NNEWI	-	-	-	7,222,222.22	(7,222,222.22)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	-	-	-	129,813,074.18	(129,813,074.18)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	-	-	-	61,717,274.17	(61,717,274.17)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	-	-	-	93,121,773.78	(93,121,773.78)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	-	-	-	68,313,717.04	(68,313,717.04)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	-	-	-	60,140,657.36	(60,140,657.36)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	-	-	-	82,694,723.91	(82,694,723.91)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	-	-	-	52,382,531.94	(52,382,531.94)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI				58,868,817.11	(58,868,817.11)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	20,000.00	-	20,000.00	83,601,822.30	(83,581,822.30)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	-	-	-	61,062,345.79	(61,062,345.79)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	-	-	-	48,947,856.36	(48,947,856.36)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	-	-	-	48,947,856.36	(48,947,856.36)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	-	-	-	45,539,371.88	(45,539,371.88)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	60,000.00	-	60,000.00	80,750,895.48	(80,690,895.48)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	350,000.00	-	350,000.00	83,391,009.49	(83,041,009.49)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	-	-	-	67,249,026.87	(67,249,026.87)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	-	-	-	52,393,834.08	(52,393,834.08)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	-	-	-	123,089,116.04	(123,089,116.04)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	-	-	-	43,227,552.06	(43,227,552.06)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	-	-	-	70,497,718.37	(70,497,718.37)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	-	-	-	38,901,321.96	(38,901,321.96)
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	-	-	354,874,367.41	(354,874,367.41)
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	-	-	-	291,837,579.53	(291,837,579.53)
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	-	-	-	567,197,997.21	(567,197,997.21)
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	-	-	-	15,192,898.00	(15,192,898.00)
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	10,000.00	-	10,000.00	342,690,606.94	(342,680,606.94)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	-	-	-	1,093,205,315.36	(1,093,205,315.36)
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	-	-	-	632,845,502.06	(632,845,502.06)
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	-	-	-	615,614,536.44	(615,614,536.44)
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	10,000.00	-	10,000.00	892,424,999.38	(892,414,999.38)
PROJECT DEVELOPMENT INSTITUTE - ENUGU	-	-	-	806,730,726.04	(806,730,726.04)
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	-	-	-	325,770,588.40	(325,770,588.40)
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	3,079,335.49	-	3,079,335.49	903,460,860.90	(900,381,525.41)
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	-	-	-	1,412,354,651.66	(1,412,354,651.66)
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	-	-	-	1,768,712,791.43	(1,768,712,791.43)
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	-	-	-	955,336,232.35	(955,336,232.35)
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	-	-	-	289,181,292.37	(289,181,292.37)
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	-	-	389,805,473.17	(389,805,473.17)
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	14,700,409.50	-	14,700,409.50	970,199,987.15	(955,499,577.65)
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	-	-	-	27,511,152.15	(27,511,152.15)
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	-	-	-	30,862,904.69	(30,862,904.69)
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	-	-	-	53,386,875.51	(53,386,875.51)
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	-	-	-	56,781,275.99	(56,781,275.99)
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	-	-	-	262,930,924.17	(262,930,924.17)
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	-	-	-	254,544,354.38	(254,544,354.38)
NATIONAL CENTRE FOR REMOTE SENSING - JOS	337,875.00	-	337,875.00	1,539,830,737.85	(1,539,492,862.85)
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	607,980.00	-	607,980.00	445,189,971.15	(444,581,991.15)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	-	-	-	65,667,208.57	(65,667,208.57)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	-	-	-	44,238,794.90	(44,238,794.90)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	-	-	-	101,186,556.67	(101,186,556.67)
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	-	-	-	342,565,430.58	(342,565,430.58)
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	-	-	-	167,260,593.95	(167,260,593.95)
SOKOTO ENERGY RESEARCH	-	-	-	10,442,946.16	(10,442,946.16)
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	640,000.00	-	640,000.00	170,223,838.68	(169,583,838.68)
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	-	-	-	4,873,167.51	(4,873,167.51)
NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OFILORIN	-	-	-	14,284,660.68	(14,284,660.68)
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	-	-	-	12,537,626.00	(12,537,626.00)
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	-	-	-	66,776,844.52	(66,776,844.52)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	-	-	-	61,750,174.17	(61,750,174.17)
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	-	-	-	49,728,785.72	(49,728,785.72)
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	135,000.00	-	135,000.00	11,773,446,424.73	(11,773,311,424.73)
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	-	-	-	855,735,747.13	(855,735,747.13)
NIGERIAN RAILWAY CORPORATION	-	-	-	8,587,469,428.47	(8,587,469,428.47)
NATIONAL INLAND WATERWAYS AUTHORITY	24,000.00	-	24,000.00	3,566,120,265.31	(3,566,096,265.31)
MARITIME ACADEMY, ORON	85,258,787.59	-	85,258,787.59	967,342,780.24	(882,083,992.65)
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	-	-	-	427,744,981.99	(427,744,981.99)
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	-	-	-	1,500,321,686.37	(1,500,321,686.37)
NIGERIAN METEOROLOGICAL AGENCY	-	-	-	3,316,742,145.59	(3,316,742,145.59)
FEDERAL INLAND REVENUE SERVICES	567,363,235.46	-	567,363,235.46	114,681,401,056.76	(114,114,037,821.30)
ACCIDENT INVESTIGATION BUREAU	-	-	-	235,101,277.70	(235,101,277.70)
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	2,742,049,775.31	-	2,742,049,775.31	9,589,900,204.20	(6,847,850,428.89)
NATIONAL RURAL ELECTRIFICATION AGENCY	22,311,772.50	-	22,311,772.50	994,785,718.22	(972,473,945.72)
NIGERIAN ELECTRICITY REGULATORY COMMISSION	-	-	-	6,359,304,406.15	(6,359,304,406.15)
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	70,000.00	-	70,000.00	1,749,793,650.78	(1,749,723,650.78)
NATIONAL POWER TRAINING INSTITUTE	-	-	-	768,840,146.52	(768,840,146.52)
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	-	-	-	339,328,297.63	(339,328,297.63)
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	8,043,490.00	-	8,043,490.00	994,192,247.60	(986,148,757.60)
FEDERAL SCHOOL OF SURVEY, OYO	-	-	-	425,089,366.32	(425,089,366.32)
FEDERAL ROAD MAINTENANCE AGENCY	48,975,816.63	-	48,975,816.63	11,729,466,402.04	(11,680,490,585.41)
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	60,000.00	-	60,000.00	214,784,418.01	(214,724,418.01)
SURVEY COUNCIL OF NIGERIA	-	-	-	114,375,755.40	(114,375,755.40)
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	90,000.00	-	90,000.00	1,071,942,835.78	(1,071,852,835.78)
DEPARTMENT OF PETROLEUM RESOURCES	4,096,461,769.20	-	4,096,461,769.20	37,633,768,925.54	(33,537,307,156.34)
PETROLEUM TRAINING INSTITUTE	-	-	-	12,899,449,892.82	(12,899,449,892.82)
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	3,517,896,225.74	-	3,517,896,225.74	8,601,740,948.14	(5,083,844,722.40)
NIGERIA NUCLEAR REGULATORY AUTHORITY	-	-	-	6,359,304,406.15	(6,359,304,406.15)
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	195,000.00	-	195,000.00	1,432,123,028.47	(1,431,928,028.47)
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	-	-	-	39,696,578.36	(39,696,578.36)
NIGERIAN GEOLOGICAL SURVEY AGENCY.	17,559,092.00	-	17,559,092.00	1,200,319,651.10	(1,182,760,559.10)
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	3,000.00	-	3,000.00	546,701,953.37	(546,698,953.37)
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	-	-	-	574,964,653.08	(574,964,653.08)
METALLURGICAL TRAINING INSTITUTE, ONITSHA	-	-	-	391,642,744.19	(391,642,744.19)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
NIGERIA MINING CADASTRE OFFICE & CENTRES	-	-	-	227,220,162.66	(227,220,162.66)
AJAOKUTA STEEL COMPANY LIMITED	-	-	-	3,546,371,360.50	(3,546,371,360.50)
SOLID MINERAL DEVELOPMENT FUND OFFICE	-	-	-	66,397,921.28	(66,397,921.28)
BUDGET AND NATIONAL PLANNING	-	-	-	2,588,900,702.21	(2,588,900,702.21)
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	-	-	-	693,582,849.80	(693,582,849.80)
CENTRE FOR MANAGEMENT DEVELOPMENT	4,122,850.00	-	4,122,850.00	892,549,207.11	(888,426,357.11)
NATIONAL BUREAU OF STATISTICS	-	-	-	4,088,180,041.26	(4,088,180,041.26)
BUDGET OFFICE OF THE FEDERATION	952,000.00	-	952,000.00	2,027,995,727.03	(2,027,043,727.03)
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	-	-	-	692,351,353.38	(692,351,353.38)
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	-	-	-	1,941,816,420.91	(1,941,816,420.91)
FISCAL RESPONSILIBITY COMMISSION	-	-	-	445,241,361.57	(445,241,361.57)
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS				1,668,653,308.69	(1,668,653,308.69)
NIGERIA HYDROLOGICAL SERVICE AGENCY	-	-	-	290,410,365.02	(290,410,365.02)
ANAMBRA/ IMO RBDA	16,743,340.75	-	16,743,340.75	509,475,815.47	(492,732,474.72)
BENIN/ OWENA RBDA	22,080,675.00	-	22,080,675.00	384,819,550.47	(362,738,875.47)
CHAD BASIN RBDA	-	-	-	392,459,367.43	(392,459,367.43)
CROSS RIVER RBDA	1,425,350.00	-	1,425,350.00	447,746,403.74	(446,321,053.74)
HADEJIA-JAMAÄ»ARE RBDA	-	-	-	415,362,080.50	(415,362,080.50)
LOWER BENUE RBDA	6,560,212.50	-	6,560,212.50	415,680,061.59	(409,119,849.09)
LOWER NIGER RBDA	5,274,666.50	-	5,274,666.50	533,058,038.63	(527,783,372.13)
NIGER DELTA RBDA	20,000.00	-	20,000.00	646,625,130.34	(646,605,130.34)
OGUN/ OSUN RBDA	525,518.00	-	525,518.00	353,963,654.16	(353,438,136.16)
SOKOTO RIMA RBDA	-	-	-	430,121,457.88	(430,121,457.88)
UPPER BENUE RBDA	44,603,265.67	-	44,603,265.67	412,310,349.75	(367,707,084.08)
UPPER NIGER RBDA	20,000.00	-	20,000.00	401,452,150.65	(401,432,150.65)
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-	-	-	401,954,525.90	(401,954,525.90)
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	2,000,000.00	-	2,000,000.00	177,552,897.61	(175,552,897.61)
GURARA WATER MANAGEMENT AUTHORITY	-	-	-	7,966,273.68	(7,966,273.68)
NIGERIA CUSTOMS SERVIVES	267,297,299.37	-	267,297,299.37	82,423,877,825.10	(82,156,580,525.73)
LAW & JUSTICES SECTOR	-	-	-	-	
NATIONAL JUDICIAL COUNCIL- ABUJA	-	-	-	11,988,924,813.50	(11,988,924,813.50)
SUPREME COURT OF NIGERIA	13,406,808.42	-	13,406,808.42	6,428,366,617.84	(6,414,959,809.42)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
HIGH COURT OF JUSTICE-FCT ABUJA	168,110,225.00	-	168,110,225.00	7,302,440,895.12	(7,134,330,670.12)
SHARIA COURT OF APPEAL-ABUJA	8,630,791.78	-	8,630,791.78	2,631,006,350.41	(2,622,375,558.63)
CUSTOMARY COURT OF APPEAL-ABUJA	-	-	-	3,254,220,734.34	(3,254,220,734.34)
NATIONAL INDUSTRIAL COURT	101,130,255.68	-	101,130,255.68	7,497,918,737.11	(7,396,788,481.43)
NATIONAL JUDICIAL INSTITUTE-ABUJA	34,901,904.19	-	34,901,904.19	2,304,208,990.02	(2,269,307,085.83)
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	-	-	-	2,049,900,745.88	(2,049,900,745.88)
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	-	-	-	2,188,945,465.31	(2,188,945,465.31)
FEDERAL MINISTRY OF JUSTICE - HQTRS	11,824,681.98	-	11,824,681.98	6,183,872,565.93	(6,172,047,883.95)
NIGERIAN LAW REFORM COMMISSION	2,546,840.41	-	2,546,840.41	486,334,177.14	(483,787,336.73)
LEGAL AID COUNCIL	-	-	-	1,043,105,289.11	(1,043,105,289.11)
COUNCIL OF LEGAL EDUCATION	314,000.00	-	314,000.00	1,176,049,034.82	(1,175,735,034.82)
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	3,000.00	-	3,000.00	712,197,619.26	(712,194,619.26)
NATIONAL HUMAN RIGHTS COMMISSION	5,686,738.20	-	5,686,738.20	1,645,304,596.00	(1,639,617,857.80)
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	-	-	-	65,731,869.43	(65,731,869.43)
NATIONAL DRUG LAW ENFORCEMENT AGENCY	291,316.54	-	291,316.54	10,277,153,785.75	(10,276,862,469.21)
NIGERIAN COPYRIGHT COMMISSION	63,656,553.97	-	63,656,553.97	625,704,156.03	(562,047,602.06)
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	10,000.00	-	10,000.00	1,750,419,146.39	(1,750,409,146.39)
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,953,226.24	-	1,953,226.24	6,003,282,444.18	(6,001,329,217.94)
CODE OF CONDUCT BUREAU	-	-	-	2,592,592,262.48	(2,592,592,262.48)
REGIONAL SECTOR	-	-	-	-	
FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	-	-	4,686,050.00	(4,686,050.00)
FEDERAL MINISTRY OF NIGER DELTA HQTRS	20,956,095.10	-	20,956,095.10	1,692,729,296.77	(1,671,773,201.67)
NIGER DELTA DEVELOPMENT COMMISSION	-	-	-	71,195,023,528.20	(71,195,023,528.20)
SOCIAL SECTOR	-	-	-	-	
NATIONAL CENTER FOR WOMEN DEVELOPMENT	-	-	-	240,364,961.32	(240,364,961.32)
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	-	-	-	1,076,608,355.50	(1,076,608,355.50)
NATIONAL YOUTH SERVICE CORPS (NYSC)	17,532,509.18	-	17,532,509.18	104,455,869,610.45	(104,438,337,101.27)
NIGERIA FOOTBALL FEDERATION	-	-	-	720,059,602.92	(720,059,602.92)
NIGERIA INSTITUTE FOR SPORTS (NIS)	-	-	-	383,288,964.77	(383,288,964.77)
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	178,225,284.00	-	178,225,284.00	1,408,259,920.96	(1,230,034,636.96)
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	41,278,584.50	-	41,278,584.50	7,380,743,808.26	(7,339,465,223.76)
FEDERAL MINISTRY OF EDUCATION - HQTRS	10,500.00	-	10,500.00	4,840,199,186.75	(4,840,188,686.75)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	-	-	-	3,017,551,670.42	(3,017,551,670.42)
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	-	-	-	567,753,670.32	(567,753,670.32)
NATIONAL LIBRARY OF NIGERIA	2,776,074.52	-	2,776,074.52	1,284,726,059.06	(1,281,949,984.54)
NATIONAL EXAMINATIONS COUNCIL	-	-	-	7,206,423,109.00	(7,206,423,109.00)
MASS LITERACY COUNCIL	-	-	-	1,001,111,812.51	(1,001,111,812.51)
NOMADIC EDUCATION COMMISSION	-	-	-	468,106,223.31	(468,106,223.31)
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	-	-	-	908,430,704.59	(908,430,704.59)
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	22,500,000.00	-	22,500,000.00	1,311,020,297.11	(1,288,520,297.11)
TEACHERS REGISTRATION COUNCIL OF NIGERIA	-	-	-	1,061,539,040.17	(1,061,539,040.17)
COMPUTER REGISTRATION COUNCIL OF NIGERIA	-	-	-	181,347,413.61	(181,347,413.61)
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	-	-	842,745,507.01	(842,745,507.01)
NATIONAL TEACHERS INSTITUTE	-	-	-	1,389,017,616.03	(1,389,017,616.03)
FEDERAL POLYTECHNIC ADO-EKITI	1,712,608.46	-	1,712,608.46	3,263,465,535.56	(3,261,752,927.10)
FEDERAL POLYTECHNIC BAUCHI	40,000.00	-	40,000.00	2,755,145,244.05	(2,755,105,244.05)
FEDERAL POLYTECHNIC BIDA	5,000.00	-	5,000.00	3,690,012,364.81	(3,690,007,364.81)
FEDERAL POLYTECHNIC IDAH	-	-	-	2,472,520,329.48	(2,472,520,329.48)
FEDERAL POLYTECHNIC KAURA-NAMODA	-	-	-	2,895,563,872.27	(2,895,563,872.27)
FEDERAL POLYTECHNIC MUBI	-	-	-	3,821,149,659.06	(3,821,149,659.06)
FEDERAL POLYTECHNIC NASARAWA	-	-	-	2,512,920,268.24	(2,512,920,268.24)
FEDERAL POLYTECHNIC UWANA-AFIKPO	-	-	-	4,049,558,982.65	(4,049,558,982.65)
FEDERAL POLYTECHNIC KADUNA	-	-	-	7,497,078,902.11	(7,497,078,902.11)
FEDERAL POLYTECHNIC OFFA	2,155,000.00	-	2,155,000.00	3,409,878,829.19	(3,407,723,829.19)
FEDERAL POLYTECHNIC EDE	-	-	-	2,178,032,895.75	(2,178,032,895.75)
FEDERAL POLYTECHNIC AUCHI	3,000.00	-	3,000.00	4,677,857,565.81	(4,677,854,565.81)
FEDERAL POLYTECHNIC NEKEDE	-	-	-	4,003,681,383.00	(4,003,681,383.00)
FEDERAL POLYTECHNIC OKO	17,721,438.52	-	17,721,438.52	5,688,637,441.09	(5,670,916,002.57)
FEDERAL POLYTECHNIC DAMATURU	-	-	-	1,205,912,569.39	(1,205,912,569.39)
FEDERAL POLYTECHNIC HUSSAINI ADAMU	-	-	-	904,708,307.80	(904,708,307.80)
FEDERAL POLYTECHNIC GWANDU	-	-	-	2,780,922,917.35	(2,780,922,917.35)
FEDERAL POLYTECHNIC ILARO	-	-	-	2,110,819,654.78	(2,110,819,654.78)
YABA COLLEGE OF TECHNOLOGY	-	-	-	5,013,958,564.58	(5,013,958,564.58)
FEDERAL POLYTECHNIC BALI	2,000.00	-	2,000.00	868,992,768.61	(868,990,768.61)
FEDERAL POLYTECHNIC EKOWE	-	-	-	1,489,230,035.28	(1,489,230,035.28)
FEDERAL POLYTECHNIC BONNY	3,000.00	-	3,000.00	506,589,108.23	(506,586,108.23)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	90,000.00	-	90,000.00	434,022,512.69	(433,932,512.69)
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	-	-	-	2,135,864,997.52	(2,135,864,997.52)
FEDERAL COLLEGE OF EDUCATION AKOKA	-	-	-	1,684,838,895.14	(1,684,838,895.14)
FEDERAL COLLEGE OF EDUCATION ASABA	-	-	-	2,070,789,380.44	(2,070,789,380.44)
FEDERAL COLLEGE OF EDUCATION BICHI	-	-	-	1,833,518,537.70	(1,833,518,537.70)
FEDERAL COLLEGE OF EDUCATION GOMBE	-	-	-	2,143,462,660.92	(2,143,462,660.92)
FEDERAL COLLEGE OF EDUCATION GUSAU	-	-	-	1,253,115,997.26	(1,253,115,997.26)
FEDERAL COLLEGE OF EDUCATION KANO	-	-	-	2,319,814,738.31	(2,319,814,738.31)
FEDERAL COLLEGE OF EDUCATION KATSINA	28,000.00	-	28,000.00	1,487,439,255.89	(1,487,411,255.89)
FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	-	-	1,712,573,914.67	(1,712,573,914.67)
FEDERAL COLLEGE OF EDUCATION OBUDU	-	-	-	2,595,038,915.17	(2,595,038,915.17)
FEDERAL COLLEGE OF EDUCATION OKENE	-	-	-	2,315,910,815.69	(2,315,910,815.69)
FEDERAL COLLEGE OF EDUCATION OMUKU	-	-	-	2,576,622,565.04	(2,576,622,565.04)
FEDERAL COLLEGE OF EDUCATION ONDO	-	-	-	2,561,313,759.67	(2,561,313,759.67)
FEDERAL COLLEGE OF EDUCATION OYO	10,000.00	-	10,000.00	2,800,426,111.14	(2,800,416,111.14)
FEDERAL COLLEGE OF EDUCATION PANKSHIN	-	-	-	2,248,858,909.30	(2,248,858,909.30)
FEDERAL COLLEGE OF EDUCATION POTISKUM	47,000.00	-	47,000.00	1,348,363,140.20	(1,348,316,140.20)
FEDERAL COLLEGE OF EDUCATION UMUNZE	-	-	-	2,417,428,366.20	(2,417,428,366.20)
FEDERAL COLLEGE OF EDUCATION YOLA	-	-	-	1,585,400,834.03	(1,585,400,834.03)
FEDERAL COLLEGE OF EDUCATION ZARIA	769,987.50	-	769,987.50	4,406,704,075.80	(4,405,934,088.30)
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	-	-	-	1,961,031,894.06	(1,961,031,894.06)
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	191,125.00	-	191,125.00	5,204,205,022.50	(5,204,013,897.50)
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	10,354,828.89	-	10,354,828.89	2,000,513,028.31	(1,990,158,199.42)
UNIVERSITY OF IBADAN	-	-	-	12,980,337,740.44	(12,980,337,740.44)
UNIVERSITY OF LAGOS	15,000.00	-	15,000.00	12,867,118,756.55	(12,867,103,756.55)
UNIVERSITY OF NIGERIA, NNSUKA	-	-	-	21,745,573,748.69	(21,745,573,748.69)
AHMADU BELLO UNIVERSITY, ZARIA	527,987.44	-	527,987.44	17,502,803,680.90	(17,502,275,693.46)
OBAFEMI AWOLOWO UNIVERSITY	6,380,497.43	-	6,380,497.43	10,923,851,848.25	(10,917,471,350.82)
UNIVERSITY OF BENIN	-	-	-	14,222,553,090.50	(14,222,553,090.50)
UNIVERSITY OF JOS	1,975,000.00	-	1,975,000.00	11,622,164,767.11	(11,620,189,767.11)
UNIVERSITY OF CALABAR	-	-	-	14,878,024,884.97	(14,878,024,884.97)
UNIVERSITY OF ILORIN	5,662,926.87	-	5,662,926.87	9,070,172,592.54	(9,064,509,665.67)
UNIVERSITY OF ABUJA	1,297,500.00	-	1,297,500.00	5,888,769,687.44	(5,887,472,187.44)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	-	-	7,026,623,592.95	(7,026,623,592.95)
UNIVERSITY OF PORT HARCOURT	-	-	-	10,670,755,614.53	(10,670,755,614.53)
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	20,000.00	-	20,000.00	5,197,465,335.52	(5,197,445,335.52)
UNIVERSITY OF TECHNOLOGY, OWERRI	-	-	-	8,638,804,008.86	(8,638,804,008.86)
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	-	-	-	5,621,789,682.77	(5,621,789,682.77)
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-	-	-	5,011,503,057.37	(5,011,503,057.37)
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	-	-	-	3,591,017,572.45	(3,591,017,572.45)
UNIVERSITY OF UYO	2,000.00	-	2,000.00	8,890,117,853.59	(8,890,115,853.59)
UNIVERSITY OF MAIDUGURI	-	-	-	13,841,865,129.68	(13,841,865,129.68)
NNAMDI AZIKIWE UNIVERSITY, AWKA	102,339,043.41	-	102,339,043.41	9,668,239,923.74	(9,565,900,880.33)
BAYERO UNIVERSITY, KANO	5,000.00	-	5,000.00	9,912,542,592.11	(9,912,537,592.11)
USMAN DAN FODIO UNIVERSITY, SOKOTO	-	-	-	7,418,873,858.24	(7,418,873,858.24)
NATIONAL MATHEMATICAL CENTRE, SHEDA	-	-	-	646,223,886.47	(646,223,886.47)
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	-	-	-	554,356,036.51	(554,356,036.51)
ARABIC LANGUAGE VILLAGE BORNO	-	-	-	506,602,445.78	(506,602,445.78)
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	-	-	-	437,130,887.48	(437,130,887.48)
FEDERAL UNIVERSITY OYE-EKITI	12,200.00	-	12,200.00	2,731,681,981.66	(2,731,669,781.66)
FEDERAL UNIVERSITY OTUOKE	-	-	-	3,167,085,469.32	(3,167,085,469.32)
FEDERAL UNIVERSITY DUTSE	29,301,007.20	-	29,301,007.20	3,291,011,682.60	(3,261,710,675.40)
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	-	-	-	4,332,566,835.78	(4,332,566,835.78)
FEDERAL UNIVERSITY LAFIA	30,000.00	-	30,000.00	2,950,553,443.00	(2,950,523,443.00)
FEDERAL UNIVERSITY DUTSIN-MA	-	-	-	2,725,244,925.63	(2,725,244,925.63)
FEDERAL UNIVERSITY KASHERE	-	-	-	2,904,502,328.69	(2,904,502,328.69)
FEDERAL UNIVERSITY LOKOJA	-	-	-	2,137,384,508.71	(2,137,384,508.71)
FEDERAL UNIVERSITY WUKARI	10,000.00	-	10,000.00	4,362,152,453.44	(4,362,142,453.44)
FEDERAL UNIVERSITYOF BERNIN KEBBI	-	-	-	1,818,851,719.95	(1,818,851,719.95)
FEDERAL UNIVERSITYOF GASHUA	-	-	-	1,896,424,581.36	(1,896,424,581.36)
FEDERAL UNIVERSITYOF GUSAU	-	-	-	2,156,295,652.01	(2,156,295,652.01)
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	-	-	-	1,300,468,730.74	(1,300,468,730.74)
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	322,700.00	-	322,700.00	1,896,398,686.65	(1,896,075,986.65)
NATIONAL OPEN UNIVERSITY	-	-	-	5,913,110,479.26	(5,913,110,479.26)
F.S.C. SOKOTO	-	-	-	291,196,558.67	(291,196,558.67)
FGC AZARE	-	-	-	323,127,700.60	(323,127,700.60)
FGC BUNI-YADI	-	-	-	140,371,402.60	(140,371,402.60)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FGC GANYE	-	-	-	294,938,896.18	(294,938,896.18)
FGC GARKI	60,000.00	-	60,000.00	611,419,201.28	(611,359,201.28)
FGC IJANIKIN	-	-	-	674,053,806.30	(674,053,806.30)
FGC IKET NISE	-	-	-	366,088,108.64	(366,088,108.64)
FGC IKET VANDAKYA	5,173,780.00	-	5,173,780.00	260,876,402.50	(255,702,622.50)
FGC IKOM	13,391,150.00	-	13,391,150.00	284,412,263.07	(271,021,113.07)
FGC IKOT EKPENE	-	-	-	434,636,160.06	(434,636,160.06)
FGC IKURIN	-	-	-	433,664,631.60	(433,664,631.60)
FGC JOS	-	-	-	554,762,632.13	(554,762,632.13)
FGC KADUNA	-	-	-	600,768,128.32	(600,768,128.32)
FGC KANO	-	-	-	556,700,155.01	(556,700,155.01)
FGC KEFFI	-	-	-	546,182,492.04	(546,182,492.04)
FGC KIYAWA	-	-	-	546,182,492.04	(546,182,492.04)
FGC KWALI	-	-	-	740,643,454.68	(740,643,454.68)
FGC MAIDUGURI	-	-	-	466,303,941.02	(466,303,941.02)
FGC MINJIBIR	-	-	-	336,710,896.05	(336,710,896.05)
FGC MINNA	-	-	-	552,960,873.67	(552,960,873.67)
FGC ODIKOLOGUNA	7,589,850.00	-	7,589,850.00	224,318,860.92	(216,729,010.92)
FGC ODOGBOLU	-	-	-	441,959,635.91	(441,959,635.91)
FGC OGBOMOSHMO	-	-	-	438,079,482.37	(438,079,482.37)
FGC OGOJA	-	-	-	281,078,492.75	(281,078,492.75)
FGC OHAFIA	-	-	-	237,958,362.06	(237,958,362.06)
FGC OKIGWE	-	-	-	487,468,171.50	(487,468,171.50)
FGC OKPOSI	-	-	-	314,847,470.52	(314,847,470.52)
FGC ONITSHA	-	-	-	431,064,917.75	(431,064,917.75)
FGC PORT HARCOURT	-	-	-	584,883,670.71	(584,883,670.71)
FGC POTISKUM	-	-	-	225,702,955.14	(225,702,955.14)
FGC RUBBOCHI	-	-	-	290,230,965.08	(290,230,965.08)
FGC SOKOTO	-	-	-	406,234,886.41	(406,234,886.41)
FGC UGWOLAWO	-	-	-	227,683,145.69	(227,683,145.69)
FGC WARRI	-	-	-	566,537,824.91	(566,537,824.91)
FGC ZARIA	-	-	-	363,920,037.82	(363,920,037.82)
FGC, BILLIRI	-	-	-	315,839,485.61	(315,839,485.61)
FGC, IDO-ANI	-	-	-	349,450,483.22	(349,450,483.22)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FGGC ABULOMA	-	-	-	441,712,914.10	(441,712,914.10)
FGGC AKURE	11,200,000.00	-	11,200,000.00	489,092,253.10	(477,892,253.10)
FGGC ANKA	-	-	-	252,733,340.50	(252,733,340.50)
FGGC BAJOGA	270,000.00	25,500.00	295,500.00	149,498,325.63	(149,202,825.63)
FGGC BAKORI	-	-	-	362,532,503.68	(362,532,503.68)
FGGC BAUCHI	-	-	-	401,526,511.11	(401,526,511.11)
FGGC BENIN	125,200.00	-	125,200.00	523,317,921.17	(523,192,721.17)
FGGC BIDA	70,000.00	-	70,000.00	264,448,117.90	(264,378,117.90)
FGGC BWARI	-	-	-	647,339,450.82	(647,339,450.82)
FGGC CALABAR	7,828,100.00	-	7,828,100.00	437,354,111.09	(429,526,011.09)
FGGC EFON ALAYE	-	-	-	245,713,304.41	(245,713,304.41)
FGGC EFON IMNRINGI	-	-	-	274,184,051.82	(274,184,051.82)
FGGC ENUGU	-	21,720,000.00	21,720,000.00	716,123,525.49	(694,403,525.49)
FGGC EZZAMGBO ABAKALIKI	5,281,400.00	-	5,281,400.00	287,798,939.81	(282,517,539.81)
FGGC GBOKO	-	-	-	350,628,442.59	(350,628,442.59)
FGGC GUSAU	-	-	-	340,284,992.71	(340,284,992.71)
FGGC GWANDU	-	-	-	268,710,020.92	(268,710,020.92)
FGGC IBILLO	-	-	-	277,809,044.94	(277,809,044.94)
FGGC IBUSA	8,120,000.00	-	8,120,000.00	401,318,536.70	(393,198,536.70)
FGGC IKOT-OBIO-ITONG	-	-	-	285,168,826.95	(285,168,826.95)
FGGC ILORIN	-	-	-	439,915,391.25	(439,915,391.25)
FGGC IPETUMODU	-	137,500.00	137,500.00	340,577,593.47	(340,440,093.47)
FGGC JALINGO	-	-	-	303,588,420.84	(303,588,420.84)
FGGC KABBA	6,823,850.00	-	6,823,850.00	291,559,674.83	(284,735,824.83)
FGGC KAZAURE	74,000.00	-	74,000.00	286,357,378.91	(286,283,378.91)
FGGC KEANA	-	-	-	194,867,959.40	(194,867,959.40)
FGGC LANGTANG	-	-	-	301,754,847.69	(301,754,847.69)
FGGC LEJJA	4,622,100.00	-	4,622,100.00	316,045,904.67	(311,423,804.67)
FGGC MONGUNO	150,000.00	-	150,000.00	165,677,008.46	(165,527,008.46)
FGGC NEW BUSA	-	-	-	272,549,778.78	(272,549,778.78)
FGGC OMU-ARAN	-	-	-	262,005,171.78	(262,005,171.78)
FGGC OWERRI	-	-	-	590,678,388.99	(590,678,388.99)
FGGC OYO	-	-	-	556,204,015.27	(556,204,015.27)
FGGC SHAGAMU	-	-	-	483,021,614.35	(483,021,614.35)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FGGC WUKARI	-	-	-	311,374,677.77	(311,374,677.77)
FGGC, YOLA	-	-	-	306,899,140.93	(306,899,140.93)
FSTC AHOADA	8,190,000.00	-	8,190,000.00	303,424,497.70	(295,234,497.70)
FSTC AWKA	32,056,445.49	-	32,056,445.49	456,485,686.40	(424,429,240.91)
FSTC JUBU-IMUSHIN	391,000.00	-	391,000.00	382,753,674.31	(382,362,674.31)
FSTC MICHIKA	-	-	-	97,783,596.29	(97,783,596.29)
FSTC TUNGBO - YENAGOA	-	-	-	241,581,577.28	(241,581,577.28)
FSTC USI-EKITI	450,000.00	-	450,000.00	250,519,243.00	(250,069,243.00)
FTC IKARE	188,100.00	-	188,100.00	286,948,236.74	(286,760,136.74)
FTC ILESA	-	-	-	380,342,538.11	(380,342,538.11)
FTC JALINGO	220,000.00	-	220,000.00	286,872,269.07	(286,652,269.07)
FTC KAFANCHAN	2,552,600.00	-	2,552,600.00	285,980,701.94	(283,428,101.94)
FTC LASSA	110,000.00	-	110,000.00	108,184,520.25	(108,074,520.25)
FTC OHANSO	-	-	-	281,930,639.13	(281,930,639.13)
FTC OROZO	13,044,300.50	-	13,044,300.50	591,124,104.90	(578,079,804.40)
FTC OTOBI	-	-	-	293,461,321.21	(293,461,321.21)
FTC OTUPKO	15,170,750.00	-	15,170,750.00	292,964,505.09	(277,793,755.09)
FTC SHIRORO	-	-	-	315,602,244.65	(315,602,244.65)
FTC UROMI	-	-	-	294,128,289.98	(294,128,289.98)
FTC UYO	4,593,140.00	-	4,593,140.00	381,044,490.00	(376,451,350.00)
FTC YABA	10,338,750.00	-	10,338,750.00	1,045,523,322.63	(1,035,184,572.63)
FTC ZURU	-	-	-	246,525,508.26	(246,525,508.26)
KING'S COLLEGE	-	-	-	712,214,456.54	(712,214,456.54)
QUEEN'S COLLEGE LAGOS	-	-	-	746,371,059.55	(746,371,059.55)
SULEJA ACADEMY	-	-	-	512,292,888.44	(512,292,888.44)
FSTC,DOMA	-	-	-	233,857,086.59	(233,857,086.59)
FSTC DAYI	-	-	-	182,713,274.40	(182,713,274.40)
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	1,126,550.00	-	1,126,550.00	190,515,302.07	(189,388,752.07)
UNESCO PARIS	-	-	-	625,871,415.50	(625,871,415.50)
NATIONAL BOARD FOR TECHNICAL EDUCATION	72,868,902.42	-	72,868,902.42	832,686,095.45	(759,817,193.03)
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	-	-	-	3,805,069,428.29	(3,805,069,428.29)
FEDERAL MINISTRY OF HEALTH - HQTRS	3,279,342.50	-	3,279,342.50	6,922,784,127.85	(6,919,504,785.35)
NATIONAL HEALTH INSURANCE SCHEME	263,000.00	-	263,000.00	-	263,000.00
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	4,070,600.00	-	4,070,600.00	22,759,539,386.21	(22,755,468,786.21)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
DENTAL TECHNOLOGY REGISTRATION BOARD	-		-	162,624,946.18	(162,624,946.18)
HEALTH RECORDS REGISTRATION BOARD	-		-	262,095,931.78	(262,095,931.78)
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	-		-	204,140,231.47	(204,140,231.47)
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-		-	75,547,319.25	(75,547,319.25)
NURSING AND MIDWIFERY COUNCIL	421,750.00		421,750.00	290,194,131.63	(289,772,381.63)
PHARMACIST COUNCIL OF NIGERIA COUNCIL	203,300.00		203,300.00	682,741,793.14	(682,538,493.14)
MEDICAL AND DENTAL COUNCIL OF NIGERIA	228,060.00		228,060.00	253,061,679.32	(252,833,619.32)
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	1,724,400.00		1,724,400.00	5,116,210,920.26	(5,114,486,520.26)
MEDICAL REHABILITATION THERAPY BOARD	-		-	281,313,208.31	(281,313,208.31)
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	-		-	561,174,855.58	(561,174,855.58)
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	-		-	37,917,899.79	(37,917,899.79)
NURSE TUTOR TRAINING - ENUGU	-		-	14,496,296.38	(14,496,296.38)
NURSE TUTOR PROGRAMME AKOKA LAGOS	-		-	93,623,206.03	(93,623,206.03)
NURSE TUTOR TRAINNING KADUNA	-		-	63,571,074.71	(63,571,074.71)
NURSE TUTOR TRAINNING IBADAN	-		-	18,505,896.46	(18,505,896.46)
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	-		-	256,488,057.39	(256,488,057.39)
PHC TUTORS PROGRAMME,'UCH-IBADAN	-		-	27,181,755.53	(27,181,755.53)
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	-		-	1,718,241.36	(1,718,241.36)
COMMUNITY HEALTH TUTOR PROGRAMME UCH	-		-	30,783,548.50	(30,783,548.50)
UNIVERSITY COLLEGE HOSPITAL IBADAN	4,505,580.00		4,505,580.00	16,148,990,947.46	(16,144,485,367.46)
LAGOS UNIVERSITY TEACHING HOSPITAL	-		-	7,222,328,612.63	(7,222,328,612.63)
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-		-	9,724,687,077.78	(9,724,687,077.78)
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-		-	11,395,075,942.16	(11,395,075,942.16)
UNIVERSITY OF BENIN TEACHING HOSPITAL	8,391,948,465.83		8,391,948,465.83	16,805,119,452.71	(8,413,170,986.88)
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	45,200.00		45,200.00	8,239,863,831.06	(8,239,818,631.06)
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	-		-	8,169,813,723.41	(8,169,813,723.41)
JOS UNIVERSITY TEACHING HOSPITAL	-		-	7,340,950,559.43	(7,340,950,559.43)
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-		-	8,815,054,537.43	(8,815,054,537.43)
UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,470,050.00		2,470,050.00	9,835,573,074.96	(9,833,103,024.96)
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	-		-	8,349,421,397.40	(8,349,421,397.40)
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	50,000.00		50,000.00	6,553,035,208.63	(6,552,985,208.63)
AMINU KANO UNIVERSITY TEACHING HOSPITAL	17,731,948.44		17,731,948.44	7,037,938,534.38	(7,020,206,585.94)
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-		-	8,454,468,425.22	(8,454,468,425.22)
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	-		-	5,698,212,743.87	(5,698,212,743.87)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
UNIVERSITY OF UYO TEACHING HOSPITAL	3,500,000.00	-	3,500,000.00	7,023,614,095.02	(7,020,114,095.02)
FEDERAL STAFF HOSPITAL -ABUJA	23,236,050.00	-	23,236,050.00	2,120,787,046.13	(2,097,550,996.13)
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	800,000.00	-	800,000.00	1,561,407,849.76	(1,560,607,849.76)
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	1,657.50	-	1,657.50	901,082,783.45	(901,081,125.95)
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	4,794,238.75	-	4,794,238.75	2,128,933,635.05	(2,124,139,396.30)
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	-	-	-	1,577,837,294.56	(1,577,837,294.56)
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	-	-	-	1,464,870,568.86	(1,464,870,568.86)
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,943,338.10	-	3,943,338.10	3,210,189,049.98	(3,206,245,711.88)
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	20,000.00	-	20,000.00	2,312,551,512.56	(2,312,531,512.56)
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	-	-	-	281,645,008.87	(281,645,008.87)
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	2,318,332.52	-	2,318,332.52	1,645,051,690.37	(1,642,733,357.85)
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	721,192.50	-	721,192.50	3,398,252,139.03	(3,397,530,946.53)
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	-	-	-	2,854,715,833.75	(2,854,715,833.75)
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-	-	-	2,662,468,993.03	(2,662,468,993.03)
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	-	-	-	857,292,368.42	(857,292,368.42)
FEDERAL MEDICAL CENTRE, UMUAHIA	-	-	-	5,159,449,961.82	(5,159,449,961.82)
FEDERAL MEDICAL CENTRE, OWO	-	-	-	4,641,803,836.49	(4,641,803,836.49)
FEDERAL MEDICAL CENTRE ABEOKUTA	-	-	-	5,591,320,078.90	(5,591,320,078.90)
FEDERAL MEDICAL CENTRE, OWERRI	3,372,966.25	-	3,372,966.25	6,471,539,162.76	(6,468,166,196.51)
FEDERAL MEDICAL CENTRE, MAKURDI	8,589,727.75	-	8,589,727.75	5,240,995,571.22	(5,232,405,843.47)
FEDERAL MEDICAL CENTRE, KATSINA	-	-	-	3,489,689,392.50	(3,489,689,392.50)
FEDERAL MEDICAL CENTRE, GOMBE	20,842,401.23	-	20,842,401.23	3,998,271,175.05	(3,977,428,773.82)
FEDERAL MEDICAL CENTRE, NGURU YOBE	-	-	-	2,880,947,506.85	(2,880,947,506.85)
FEDERAL MEDICAL CENTRE, ASABA	-	-	-	4,693,559,585.16	(4,693,559,585.16)
FEDERAL MEDICAL CENTRE, BIDA	-	-	-	3,727,387,541.01	(3,727,387,541.01)
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	2,528,727.50	-	2,528,727.50	3,012,006,717.26	(3,009,477,989.76)
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	2,219,475.45	-	2,219,475.45	3,510,822,014.54	(3,508,602,539.09)
FEDERAL MEDICAL CENTRE, ABAKALIKI	41,471,641.27	-	41,471,641.27	12,719,211,361.39	(12,677,739,720.12)
FEDERAL MEDICAL CENTRES, IDO-EKITI	402,000.00	-	402,000.00	6,164,875,928.88	(6,164,473,928.88)
FEDERAL MEDICAL CENTRE, KOGI	-	-	-	3,464,244,817.91	(3,464,244,817.91)
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	14,116,166.64	-	14,116,166.64	2,309,119,931.91	(2,295,003,765.27)
FEDERAL MEDICAL CENTRE, KEBBI STATE	202,500.00	-	202,500.00	3,053,367,072.61	(3,053,164,572.61)
FEDERAL MEDICAL CENTRE, TARABA STATE	-	-	-	2,990,949,823.96	(2,990,949,823.96)
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	-	-	-	1,865,289,455.37	(1,865,289,455.37)

NOTE 23: -

TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
FEDERAL MEDICAL CENTRE, EBUTE METTA	-	-	-	2,518,233,265.96	(2,518,233,265.96)
NATIONAL EYE CENTRE KADUNA	-	-	-	1,546,172,935.48	(1,546,172,935.48)
NATIONAL EAR CARE CENTRE KADUNA	-	-	-	1,098,162,548.77	(1,098,162,548.77)
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	-	-	213,637,112.94	(213,637,112.94)
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	264,315.00	-	264,315.00	900,635,873.26	(900,371,558.26)
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	11,788,585.72	-	11,788,585.72	415,270,009.29	(403,481,423.57)
FEDERAL STAFF CLINICS, ABUJA PHASE I	-	-	-	1,376,000.00	(1,376,000.00)
FEDERAL STAFF CLINICS, ABUJA PHASE II	-	-	-	1,575,000.00	(1,575,000.00)
FEDERAL STAFF EYE CLINICS, ABUJA	-	-	-	1,575,000.00	(1,575,000.00)
FEDERAL STAFF DENTAL CLINICS, ABUJA	-	-	-	1,575,000.00	(1,575,000.00)
PHS, ABUJA	-	-	-	1,116,297.36	(1,116,297.36)
PHS, YOLA	-	-	-	1,116,297.36	(1,116,297.36)
PHS, JALINGO	-	-	-	1,116,297.36	(1,116,297.36)
PHS, MAIDUGURI	-	-	-	1,116,297.36	(1,116,297.36)
PHS, DAMATURU	-	-	-	1,116,297.36	(1,116,297.36)
PHS, KANO	-	-	-	1,116,297.36	(1,116,297.36)
PHS, KASTINA	-	-	-	1,116,297.36	(1,116,297.36)
PHS, DUTSE	-	-	-	1,116,297.36	(1,116,297.36)
PHS, ILORIN	-	-	-	1,116,297.36	(1,116,297.36)
PHS, SOKOTO	-	-	-	1,116,297.36	(1,116,297.36)
PHS, IBADAN	-	-	-	1,240,330.68	(1,240,330.68)
PHS, ABEOKUTA	-	-	-	816,297.36	(816,297.36)
PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	-	-	-	1,116,297.36	(1,116,297.36)
PHS, CALABAR	-	-	-	1,116,297.36	(1,116,297.36)
PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	-	-	-	1,116,297.36	(1,116,297.36)
PHS, WARRI	-	-	-	1,116,297.36	(1,116,297.36)
INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	-	-	-	904,540.00	(904,540.00)
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	-	-	-	742,428,021.72	(742,428,021.72)
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	-	-	-	804,116,951.49	(804,116,951.49)
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-	-	-	-	
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	-	-	-	441,348,478.15	(441,348,478.15)
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	117,150.63	-	117,150.63	184,344,263.43	(184,227,112.80)
NOMA CHILDREN HOSPITAL, SOKOTO	-	-	-	10,593,130.00	(10,593,130.00)
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	-	-	-	111,041,439.04	(111,041,439.04)

NOTE 23: - Contd.
TRANSFER TO OTHER GOVERNMENT ENTITIES

MDA	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	TRANSFERS- PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 12	TOTALS
	₦	₦	₦	₦	₦
DENTAL THERAPISTS REGISTRATION BOARD	5,048,750.00	-	5,048,750.00	187,326,763.66	(182,278,013.66)
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	-	-	-	
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	400,000.00	-	400,000.00	494,049,578.28	(493,649,578.28)
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	-	-	-	786,348,903.99	(786,348,903.99)
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	-	-	-	792,871,101.09	(792,871,101.09)
NATIONAL HOSPITAL	-	-	-	7,366,768,161.33	(7,366,768,161.33)
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	98,629,888.50	-	98,629,888.50	2,352,760,287.57	(2,254,130,399.07)
NATIONAL PARK HEADQUARTERS	1,610,000.00	-	1,610,000.00	245,603,319.15	(243,993,319.15)
KAINJI NATIONAL PARK	-	-	-	508,883,958.42	(508,883,958.42)
OYO NATIONAL PARK	-	-	-	372,825,678.94	(372,825,678.94)
CHAD BASIN NATIONAL PARK	-	-	-	272,457,157.57	(272,457,157.57)
GASHAKA GUMTI NATIONAL PARK	6,338,281.07	-	6,338,281.07	374,539,927.91	(368,201,646.84)
CROSS RIVER NATIONAL PARK	-	-	-	523,411,820.03	(523,411,820.03)
KAMUKU NATIONAL PARK	4,894,523.54	-	4,894,523.54	236,204,596.58	(231,310,073.04)
OKUMU NATIONAL PARK	-	-	-	222,276,883.69	(222,276,883.69)
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	-	-	-	571,596,572.70	(571,596,572.70)
FEDERAL COLLEGE OF FORESTRY IBADAN	-	-	-	1,055,262,525.05	(1,055,262,525.05)
FEDERAL COLLECGE OF FORESTRY JOS	-	-	-	649,175,623.67	(649,175,623.67)
FORESTRY RESEARCH INSTITUTE OF IBADAN	100,000.00	-	100,000.00	1,797,144,512.45	(1,797,044,512.45)
FORESTRY MECHANISATION COLLEGE AFAKA	-	-	-	620,610,933.68	(620,610,933.68)
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	170,000.00	-	170,000.00	2,167,154,419.02	(2,166,984,419.02)
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	164,912,435.67	-	164,912,435.67	3,419,456,407.38	(3,254,543,971.71)
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	-	-	329,793,483.33	(329,793,483.33)
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	7,558,974.70	-	7,558,974.70	297,277,297.38	(289,718,322.68)
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	-	-	-	436,449,192.41	(436,449,192.41)
NATIONAL POPULATION COMMISSION	33,357,557.50	-	33,357,557.50	6,644,081,442.51	(6,610,723,885.01)
GRAND-TOTAL	9,421,255,201,580.35	15,534,467,561.26	**9,436,789,669,141.61**	**8,113,040,556,889.04**	**1,323,749,112,252.58**

NOTE 24:
GAIN / LOSS ON DISPOSAL

MDA	GAIN ON DISPOSAL OFASSET - PPE	SUB-TOTAL	LOSS ON DISPOSAL OFASSET - PPE	SUB TOTAL	GAIN/LOSS
	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR					
NIGERIAN TELEVISION AUTHORITY	3,486,030.00	3,486,030.00	-	-	3,486,030.00
ECONOMIC SECTOR					
FEDERAL INLAND REVENUE SERVICES	26,494,551.66	26,494,551.66	1,160.00	1,160.00	26,493,391.66
SOCIAL SECTOR					
FEDERAL POLYTECHNIC KADUNA	250,000.00	250,000.00	-	-	250,000.00
UNIVERSITY OF LAGOS	1,950,240.00	1,950,240.00	-	-	1,950,240.00
GRAND-TOTAL	**32,180,821.66**	**32,180,821.66**	**1,160.00**	**1,160.00**	**32,179,661.66**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**0.03**	**0.03**	**0.00**	**0.00**	**0.03**

NOTE 25

GAIN ON FOREIGN EXCHANGE

MDA	GAIN ON FOREIGN EXCHANGE	LOSS ON FOREIGN EXCHANGE	GAIN/LOSS
	₦	₦	₦
ADMINISTRATIVE SECTOR			
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	1,155,231.87	-1,155,231.87
FOREIGN MISSION: ABIDJAN	0.00	64,697,569.00	-64,697,569.00
FOREIGN MISSION: ANKARA	257,268,740.16	0.00	257,268,740.16
FOREIGN MISSION: BAMAKO	0.00	12,952,356.58	-12,952,356.58
FOREIGN MISSION: BEIJING	0.00	8,519,637.14	-8,519,637.14
FOREIGN MISSION: BEIRUT	29,753,373.09	0.00	29,753,373.09
FOREIGN MISSION: BERLIN	693,367.49	0.00	693,367.49
FOREIGN MISSION: BRAZAVILLE	0.00	2,362,153.77	-2,362,153.77
FOREIGN MISSION: BUEA	0.00	1,527,461.01	-1,527,461.01
FOREIGN MISSION: CANBERRA	4,391,957.34	0.00	4,391,957.34
FOREIGN MISSION: CARACAS	0.00	972,327.45	-972,327.45
FOREIGN MISSION: CONAKRY	0.00	17,925,664.14	-17,925,664.14
FOREIGN MISSION: DAKAR	0.00	2,223,729.32	-2,223,729.32
FOREIGN MISSION: DUBLIN	11,993,513.79	0.00	11,993,513.79
FOREIGN MISSION: JEDDAH	0.00	4,239,758.73	-4,239,758.73
FOREIGN MISSION: JOHANNESBURG	5,736,641.98	0.00	5,736,641.98
FOREIGN MISSION: KINSHASA	0.00	10,732,699.36	-10,732,699.36
FOREIGN MISSION: LONDON	22,555,113.50	0.00	22,555,113.50
FOREIGN MISSION: LUSAKA	0.00	24,969,039.71	-24,969,039.71
FOREIGN MISSION: MAPUTO	126,610.79	0.00	126,610.79
FOREIGN MISSION: RABAT	0.00	13,429,444.97	-13,429,444.97
FOREIGN MISSION LILONGWE, MALAWI	0.00	35,097,216.04	-35,097,216.04
CONSOLATE GENERAL FRANKFURT, GERMANY	10,788,554.84	0.00	10,788,554.84
FOREIGN MISSION DOHA, QATAR	0.00	2,146,182.41	-2,146,182.41
ECONOMIC SECTOR			
CONSOLIDATED REVENUE FUND	0.00	54,948,420,000.00	-54,948,420,000.00
SOCIAL SECTOR			
UNIVERSITY OF LAGOS	102,000.00	1,338,808.74	-1,236,808.74
GRAND-TOTAL	**343,409,872.98**	**55,152,709,280.23**	**-54,809,299,407.25**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**0.34**	**55.15**	**(54.81)**

NOTE 28: BANK BALANCE

MDA	CONSOLIDATEDREVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR															
STATE HOUSE - HQTRS	-	-	-	-	210,039,884.13	49,492,617.08	95,795,876.77	-	-	-	-	355,328,377.98	355,328,377.98		355,328,377.98
STATE HOUSE OPERATIONS - PRESIDENT	-	-	-	-	-	-	12,534.62	-	-	-	-	12,534.62	12,534.62		12,534.62
STATE HOUSE OPERATIONS - VICE PRESIDENT	-	-	-	-	-	-	62,189.50	-	-	-	-	62,189.50	62,189.50		62,189.50
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	-	-	-	-	25,974.58	-	-	-	-	25,974.58	25,974.58		25,974.58
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	-	-	935,750.00	-	(2,561.01)	-	-	-	-	933,188.99	933,188.99		933,188.99
STATE HOUSE MEDICAL CENTRE	-	-	-	-	1,518,208.14	-	1,037,118.71	-	-	-	-	2,555,326.85	2,555,326.85		2,555,326.85
STATE HOUSE LAGOS LIAISON OFFICE	-	-	-	-	-	-	229,833.07	-	-	-	-	229,833.07	229,833.07		229,833.07
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT	-NIGER DELTA	-	-	-	-	-	116,145,415.89	-	-	-	-	116,145,415.89	116,145,415.89		116,145,415.89
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT	- MDGS (OSSAP-MDG	-	-	-	2,134,422,972.17	-	3,999,977,208.37	-	-	-	-	6,134,400,180.54	6,134,400,180.54		6,134,400,180.54
NIPSS, KURU	-	-	-	-	53,016,697.86	2,729,028.79	56,270,420.79	-	-	-	-	112,016,147.44	112,016,147.44		112,016,147.44
BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	-	-	53,016,697.86	2,729,028.79	56,270,420.79	-	-	-	-	112,016,147.44	112,016,147.44		112,016,147.44
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	-	-	-	10,633,798.20	329,543.15	89,533.00	-	44,451,611,534.60	-	-	44,462,664,408.95	44,462,664,408.95		44,462,664,408.95
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	-	-	-	-	642,461,382.60	245,210,559.44	2,566,085.23	-	-	-	-	890,238,027.27	890,238,027.27		890,238,027.27
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-	-	-	-	1,107,219,742.16	-	(9,689.92)	-	-	-	-	1,107,210,052.24	1,107,210,052.24		1,107,210,052.24
BUREAU OF PUBLIC PROCUREMENT (BPP)	-	-	-	-	53,016,697.86	2,729,028.79	56,270,420.79	-	-	-	-	112,016,147.44	112,016,147.44		112,016,147.44
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (N	EITI) -	-	-	-	297,267.89	1,509,272.95	6,085.15	-	38,040,046.49	-	-	39,852,672.48	39,852,672.48		39,852,672.48
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	-	-	-	-	2,277,058.82	(3,715.32)	-	-	-	-	2,273,343.50	2,273,343.50		2,273,343.50
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	-	-	861,940.40	-	418,164.42	-	-	-	-	1,280,104.82	1,280,104.82		1,280,104.82
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	-	-	-	172,667.51	61,294.52	626.47	-	531,498.74	-	6,096,304.43	6,862,391.67	6,862,391.67		6,862,391.67
FEDERAL DEFENCE MINISTRY- MAIN MOD	-	-	-	-	70,072,319,659.27	-	(737,918.08)	-	-	-	-	70,071,581,741.19	70,071,581,741.19		70,071,581,741.19
DEFENCE HEADQURTERS	-	-	-	-	-	-	(9,927.90)	-	-	-	-	(9,927.90)		(9,927.90)	(9,927.90)
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	-	-	-	-	0.90	7,549.83	(2,866.96)	-	-	-	-	4,683.77	4,683.77		4,683.77
NIGERIAN ARMY	-	-	-	-	150,000.00	-	13,812.99	-	-	-	-	163,812.99	163,812.99		163,812.99
NIGERIA ARMY UNIVERSITY, BIU	-	-	-	-	-	-	8,333,221.64	-	-	-	-	8,333,221.64	8,333,221.64		8,333,221.64
NIGERIAN NAVY	-	-	-	-	-	-	17,048.21	-	-	-	-	17,048.21	17,048.21		17,048.21
NIGERIAN AIRFORCE	-	-	-	-	-2,	536,426,150.59	(91,769.96)	-	-	-	-	2,536,334,380.63	2,536,334,380.63		2,536,334,380.63
NIGERIANACADEMY DEFENCE(NDA)	-	-	-	-	42.00	-	(419,895.00)	-	-	-	-	(419,853.00)		(419,853.00)	(419,853.00)
NIGERIANCOLLEGE DEFENCE	-	-	-	-	69.00	-	-	-	-	-	-	69.00	69.00		69.00
COMMANDCOLLEGE, JAJIAND STAFF	-	-	-	-	-	42.00	(419,895.00)	-	-	-	-	(419,853.00)		(419,853.00)	(419,853.00)
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	-	-	-	-	-	266,555.52	(7,032.24)	-	-	-	-	259,523.28	259,523.28		259,523.28
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	-	-	-	-	1.00	-	54,464.95	-	-	-	-	54,465.95	54,465.95		54,465.95
DEFENCE SPACE ADMINISTRATION	-	-	-	-	185,016.71	29,700.00	119,523.43	-	-	-	-	334,240.14	334,240.14		334,240.14
MILITARY PENSION BOARD	-	-	-	-	2-2,	103,230,605.03	-	-	-	-	-	22,103,230,605.03	22,103,230,605.03		22,103,230,605.03
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAI	RS - HQTRS -	-	-	-	796,775,477.58	8,895,463.53	20,519,827.22	-	-	-	-	826,190,768.33	826,190,768.33		826,190,768.33
TECHNICAL AIDS CORPS	-	-	-	-	68,049.38	2,660,322.99	6,661.38	-	-	-	-	2,735,033.75	2,735,033.75		2,735,033.75
FOREIGN SERVICE ACADEMY (FSA)	-	-	-	-	15,789,984.10	-	8,619.73	-	-	-	-	15,798,603.83	15,798,603.83		15,798,603.83
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	-	-	-	-	10,509,998.38	1,280,337.62	(662.79)	-	-	-	-	11,789,673.21	11,789,673.21		11,789,673.21
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	-	-	-	-	18,113,190.80	251,834.51	399,378.04	-	-	-	-	18,764,403.35	18,764,403.35		18,764,403.35
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	-	-	-	-	936.42	443,186.88	(6,317.74)	-	-	-	-	437,805.56	437,805.56		437,805.56
FOREIGN MISSION: ABIDJAN	-	-	-	-	153,453,635.93	15,794,381.38	4,854,520.40	(84,510,164.13)	-	-	-	89,592,373.59	89,592,373.59		89,592,373.59
FOREIGN MISSION: ACCRA	-	-	-	-	-	27,678,106.01	28,537,972.04	-	-	-	-	56,216,078.05	56,216,078.05		56,216,078.05
FOREIGN MISSION: ADDIS ABABA	-	-	-	-	37,961,739.39	12,565,781.82	43,844,730.70	7,910,600.11	-	-	-	102,282,852.02	102,282,852.02		102,282,852.02
FOREIGN MISSION: ALGIERS	-	-	-	-	154,728,131.09	29,100,951.82	7,787,992.33	372,809,437.13	-	-	-	564,426,512.38	564,426,512.38		564,426,512.38
FOREIGN MISSION: ANKARA	-	-	-	-	-	(49,959,609.09)	40,411,368.12	-	-	-	-	(9,548,240.97)		(9,548,240.97)	(9,548,240.97)
FOREIGN MISSION: ATHENS	-	-	-	-	429,299,523.57	32,841,779.29	627,612.62	-	-	-	-	462,768,915.48	462,768,915.48		462,768,915.48
FOREIGN MISSION: ATLANTA	-	-	-	-	938,466.67	29,213,819.86	-	(1,702,790.76)	-	-	-	28,449,495.77	28,449,495.77		28,449,495.77
FOREIGN MISSION: BAMAKO	-	-	-	-	1,279,289.76	99,528,361.03	48,819,342.41	(125,605,728.62)	-	-	-	24,021,264.58	24,021,264.58		24,021,264.58
FOREIGN MISSION: BANGKOK	-	-	-	-	12,280,507.13	30,133,097.33	70,693,804.63	225,264.67	-	-	-	113,332,673.76	113,332,673.76		113,332,673.76
FOREIGN MISSION: BANGUI	-	-	-	-	-	34,624,166.67	1,107,433.33	2,395,429.86	-	-	-	38,127,029.86	38,127,029.86		38,127,029.86

NOTE

BANK BALANCE

MDA	CONSOLIDATEDREVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCEAS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION: BUCHAREST	-	-	-	-	198,620,669.72	32,300,320.28	(625,471,520.08)	-	-	-	-	(394,550,530.08)		(394,550,530.08)	(394,550,530.08)
FOREIGN MISSION: BUDAPEST	-	-	-	-	72,335,712.12	19,299,048.48	1,223,639.39	190,048.48	-	-	-	93,048,448.47	93,048,448.47		93,048,448.47
FOREIGN MISSION: BUEA	-	-	-	-	2,060.94	14,135,018.18	57,955,367.01	1,563,456.73	-	-	-	73,655,902.86	73,655,902.86		73,655,902.86
FOREIGN MISSION: BUENOS AIRES	-	-	-	-	187,530.32	-	34,590,278.24	28,078,224.84	-	-	-	62,856,033.40	62,856,033.40		62,856,033.40
FOREIGN MISSION: BUJUMBURA	-	-	-	-	12,139,907.87	33,335,952.70	14,904,537.95	40,499.03	-	-	-	60,420,897.55	60,420,897.55		60,420,897.55
FOREIGN MISSION: CAIRO	-	-	-	-	24,306,492.10	156,058,427.88	4,428,464.24	-	-	-	-	184,793,384.22	184,793,384.22		184,793,384.22
FOREIGN MISSION: CANBERRA	-	-	-	-	-	-	85,501,757.21	42,775,795.64	-	-	-	128,277,552.85	128,277,552.85		128,277,552.85
FOREIGN MISSION: CARACAS	-	-	-	-	2,146,182.41	-	6,809,266.16	-	-	-	-	8,955,448.57	8,955,448.57		8,955,448.57
FOREIGN MISSION: CONAKRY	-	-	-	-	19,607,527.68	(40,337,228.07)	1,468,607.99	-	-	-	-	(19,261,092.40)		(19,261,092.40)	(19,261,092.40)
FOREIGN MISSION: COTONOU	-	-	-	-	185,451,148.48	40,883,920.92	50,659,525.68	-	-	-	-	276,994,595.08	276,994,595.08		276,994,595.08
FOREIGN MISSION: DAKAR	-	-	-	-	-	-	96,668,393.94	-	-	-	-	96,668,393.94	96,668,393.94		96,668,393.94
FOREIGN MISSION: DAR-ES-SALAAM	-	-	-	-	31,516,570.54	209,494,561.40	22,344,271.08	742.42	-	-	-	263,356,145.44	263,356,145.44		263,356,145.44
FOREIGN MISSION: DOUALA	-	-	-	-	9,969,696.97	11,208,964.90	10,484,404.54	365,512.03	-	-	-	32,028,578.44	32,028,578.44		32,028,578.44
FOREIGN MISSION: DUBAI TRADE MISSIONS	-	-	-	-	22,379,286.67	58,554,515.16	140,292,714.60	-	-	-	-	221,226,516.43	221,226,516.43		221,226,516.43
FOREIGN MISSION: DUBLIN	-	-	-	-	155,696.55	112,423,527.27	52,305,048.28	8,198,275.86	-	-	-	173,082,547.97	173,082,547.97		173,082,547.97
FOREIGN MISSION: FREETOWN	-	-	-	-	32,736.36	25,246,865.96	1,484,023.56	-	-	-	-	26,763,625.88	26,763,625.88		26,763,625.88
FOREIGN MISSION: GABORONE	-	-	-	-	17,848,556.97	144,301,299.72	2,828,913.75	183,556,791.57	-	-	-	348,535,562.01	348,535,562.01		348,535,562.01
FOREIGN MISSION: GENEVA	-	-	-	-	-	307,158,796.97	67,930,272.73	-	-	-	-	375,089,069.70	375,089,069.70		375,089,069.70
FOREIGN MISSION: HANOI	-	-	-	-	23,750,427.28	84,779,176.07	3,730,535.96	2,001,106.17	-	-	-	114,261,245.48	114,261,245.48		114,261,245.48
FOREIGN MISSION: HARARE	-	-	-	-	73,797,904.30	65,869,115.14	81,035,284.43	14,010,300.85	-	-	-	234,712,604.72	234,712,604.72		234,712,604.72
FOREIGN MISSION: HAVANA	-	-	-	-	30,725,639.40	17,693,935.01	751,757.58	-	-	-	-	49,171,331.98	49,171,331.98		49,171,331.98
FOREIGN MISSION: HONGKONG	-	-	-	-	-	8,242,872.06	4,935,957.58	250,060.49	-	-	-	13,428,890.13	13,428,890.13		13,428,890.13
FOREIGN MISSION: ISLAMABAD	-	-	-	-	36,691,565.94	108,362,518.57	112,841,881.32	1,352,651.52	-	-	-	259,248,617.35	259,248,617.35		259,248,617.35
FOREIGN MISSION: JAKARTA	-	-	-	-	83,195,175.76	18,390,625.35	13,230,018.94	58,495,154.70	-	-	-	173,310,974.75	173,310,974.75		173,310,974.75
FOREIGN MISSION: JEDDAH	-	-	-	-	-	62,230,007.37	2,313,059.54	(0.01)	-	-	-	64,543,066.90	64,543,066.90		64,543,066.90
FOREIGN MISSION: JOHANNESBURG	-	-	-	-	15,323,252.86	34,065,026.88	11,426,002.68	1,962,754.58	-	-	-	62,777,037.00	62,777,037.00		62,777,037.00
FOREIGN MISSION: KAMPALA	-	-	-	-	445,266.67	18,681,698.85	92,724.93	5,399,706.06	-	-	-	24,619,396.50	24,619,396.50		24,619,396.50
FOREIGN MISSION: KHARTOUM	-	-	-	-	-	171,787,729.92	(4,499,821.46)	5,681,759.60	-	-	-	172,969,668.06	172,969,668.06		172,969,668.06
FOREIGN MISSION: KIEV	-	-	-	-	-	479,737,960.61	7,115,835.65	-	-	-	-	486,853,796.26	486,853,796.26		486,853,796.26
FOREIGN MISSION: KIGALI RWANDA	-	-	-	-	1,381,076.59	4,805,989.21	2,053,408.82	2,901,496.97	-	-	-	11,141,971.59	11,141,971.59		11,141,971.59
FOREIGN MISSION: KINGSTON	-	-	-	-	15,215,357.36	14,725,075.06	12,999,821.36	248,484.86	-	-	-	43,188,738.64	43,188,738.64		43,188,738.64
FOREIGN MISSION: KINSHASA	-	-	-	-	640,025.54	18,305,824.78	29,553,025.89	1,129.98	-	-	-	48,500,006.18	48,500,006.18		48,500,006.18
FOREIGN MISSION: KUALA LUMPUR	-	-	-	-	-	164,250,910.51	3,794,499.27	22,216,494.49	-	-	-	190,261,904.27	190,261,904.27		190,261,904.27
FOREIGN MISSION: KUWAIT	-	-	-	-	105,046,860.61	12,577,375.76	44,739.76	21,000.00	-	-	-	117,689,976.12	117,689,976.12		117,689,976.12
FOREIGN MISSION: LIBREVILLE	-	-	-	-	74,678.70	23,838,382.37	16,151,302.85	5,716,457.19	-	-	-	45,780,821.11	45,780,821.11		45,780,821.11
FOREIGN MISSION: LISBON	-	-	-	-	5,860,930.30	32,263,875.43	27,700,033.64	-	-	-	-	65,824,839.37	65,824,839.37		65,824,839.37
FOREIGN MISSION: LOME	-	-	-	-	-	92,115,468.83	52,644,186.52	4,793,068.32	-	-	-	149,552,723.67	149,552,723.67		149,552,723.67
FOREIGN MISSION: LONDON	-	-	-	-	367,726,734.77	123,437,044.31	512,511,206.91	(224,746,512.00)	-	-	-	778,928,473.99	778,928,473.99		778,928,473.99
FOREIGN MISSION: LUANDA	-	-	-	-	415,801.24	4,447,819.88	1,760,372.67	11,678,012.42	-	-	-	18,302,006.21	18,302,006.21		18,302,006.21
FOREIGN MISSION: LUSAKA	-	-	-	-	-	134,732,477.33	20,534,531.96	811,390.92	-	-	-	156,078,400.21	156,078,400.21		156,078,400.21
FOREIGN MISSION: MADRID	-	-	-	-	-	116,564.29	4,112,228.57	18,652,201.01	-	-	-	22,880,993.87	22,880,993.87		22,880,993.87
FOREIGN MISSION: MALABO	-	-	-	-	42,055,012.43	58,157,350.22	15,044,338.66	37,535,258.61	-	-	-	152,791,959.92	152,791,959.92		152,791,959.92
FOREIGN MISSION: MANILLA	-	-	-	-	74,678.73	23,838,382.37	(16,151,303.04)	5,716,457.19	-	-	-	13,478,215.25	13,478,215.25		13,478,215.25
FOREIGN MISSION: MAPUTO	-	-	-	-	138,409.13	-	-	2,365,771.48	-	-	-	2,504,180.61	2,504,180.61		2,504,180.61
FOREIGN MISSION: MEXICO CITY	-	-	-	-	38,905,867.16	46,166,632.17	10,873,620.93	-	-	-	-	95,946,120.26	95,946,120.26		95,946,120.26
FOREIGN MISSION: MNROVIA	-	-	-	-	-	78,210,570.00	108,281,187.50	-	-	-	-	186,491,757.50	186,491,757.50		186,491,757.50
FOREIGN MISSION: MOSCOW	-	-	-	-	470,412,644.81	137,821,308.27	33,758,996.59	1,066,915.76	-	-	-	643,059,865.42	643,059,865.42		643,059,865.42
FOREIGN MISSION: NAIROBI	-	-	-	-	134,923,385.47	81,078,994.02	61,377,196.09	24,523.33	-	-	-	277,404,098.91	277,404,098.91		277,404,098.91
FOREIGN MISSION: N'DJAMENA	-	-	-	-	55,987,866.80	292,782,456.09	212,061,137.82	2,663,988.68	-	-	-	563,495,449.38	563,495,449.38		563,495,449.38
FOREIGN MISSION: NEW DELHI	-	-	-	-	157,842,888.09	51,426,586.69	166,844,940.39	80,551,011.10	-	-	-	456,665,426.27	456,665,426.27		456,665,426.27
FOREIGN MISSION: NEW YORK (CG)	-	-	-	-	406,242.42	-	4,784,742.42	5,466,727.27	-	-	-	10,657,712.12	10,657,712.12		10,657,712.12
FOREIGN MISSION: NEW YORK (PM)	-	-	-	-	223,119,778.51	2,409,872.63	118,737,867.01	-	-	-	-	344,267,518.14	344,267,518.14		344,267,518.14
FOREIGN MISSION: NIAMEY	-	-	-	-	2,521,609.74	18,908,859.59	23,034,130.68	1,784,467.92	-	-	-	46,249,067.93	46,249,067.93		46,249,067.93
FOREIGN MISSION: NNJC - NIAMEY	-	-	-	-	-	-	240,423,292.59	-	-	-	-	240,423,292.59	240,423,292.59		240,423,292.59
FOREIGN MISSION: OTTAWA	-	-	-	-	388,760,961.48(1	19,261,647.46)	(336,345,439.52)	8,820,512.99	-	-	-	(58,025,612.51)		(58,025,612.51)	(58,025,612.51)
FOREIGN MISSION: OUAGADOUGOU	-	-	-	-	105,288.00	64,417,749.33	25,415,070.07	1,302,007.97	-	-	-	91,240,115.37	91,240,115.37		91,240,115.37
FOREIGN MISSION: PARIS	-	-	-	-	159,492,534.48	78,323,668.68	39,561,500.32	15,127,482.77	-	-	-	292,505,186.25	292,505,186.25		292,505,186.25
FOREIGN MISSION: PORT OF SPAIN	-	-	-	-	237,810.67	3,627,650.54	7,736,067.32	1,086,239.81	-	-	-	12,687,768.33	12,687,768.33		12,687,768.33

NOTE 28: BANK BALANCE

MDA	CONSOLIDATED REVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCEAS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION: RIYADH	-	-	-	-	-	32,165,062.56	5,554,444.39	274,262.30	-	-	-	37,993,769.25	37,993,769.25		37,993,769.25
FOREIGN MISSION: ROME	-	-	-	-	328,965.53	2,072,826.75	7,952,686.86	18,704,548.29	-	-	-	29,059,027.43	29,059,027.43		29,059,027.43
FOREIGN MISSION: SAO TOME	-	-	-	-	97,946,637.32	165,520,080.73	70,664,377.51	289,851.52	-	-	-	334,420,947.07	334,420,947.07		334,420,947.07
FOREIGN MISSION: SEOUL	-	-	-	-	73,275,139.40	44,394,882.23	3,250,360.10	332,287.36	-	-	-	121,252,669.09	121,252,669.09		121,252,669.09
FOREIGN MISSION: SHANGHAI	-	-	-	-	148,539,003.59	88,535,649.25	7,716,068.66	1,587,231.39	-	-	-	246,377,952.89	246,377,952.89		246,377,952.89
FOREIGN MISSION: SINGAPORE	-	-	-	-	-	54,430,221.54	97,347,691.49	464,545.44	-	-	-	152,242,458.47	152,242,458.47		152,242,458.47
FOREIGN MISSION: STOCKHOLM	-	-	-	-	-	15,076,764.18	4,775,024.88	351,989.12	-	-	-	20,203,778.18	20,203,778.18		20,203,778.18
FOREIGN MISSION: TEHRAN	-	-	-	-	7,997,154.74	9,969,697.86	247,173.70	490,909.09	-	-	-	18,704,935.39	18,704,935.39		18,704,935.39
FOREIGN MISSION: TEL AVIV	-	-	-	-	8,432,187.88	1,594,445.45	1,145,381.27	851,102.48	-	-	-	12,023,117.08	12,023,117.08		12,023,117.08
FOREIGN MISSION: THE HAGUE	-	-	-	-	198,793.10	69,865,621.63	65,912,925.29	492,482.76	-	-	-	136,469,822.78	136,469,822.78		136,469,822.78
FOREIGN MISSION: TOKYO	-	-	-	-	67,251,587.88	58,945,845.45	60,275,184.49	1,088,384.71	-	-	-	187,561,002.54	187,561,002.54		187,561,002.54
FOREIGN MISSION: TRIPOLI	-	-	-	-	-	14,957,423.35	8,660,196.97	0.97	-	-	-	23,617,621.29	23,617,621.29		23,617,621.29
FOREIGN MISSION: TUNIS	-	-	-	-	-	89,159,860.19	32,205,729.43	-	-	-	-	121,365,589.62	121,365,589.62		121,365,589.62
FOREIGN MISSION: VIENNA	-	-	-	-	331,530.83	40,822,605.64	(9,584,024.97)	2,929,089.66	(53,571.43)	-	-	34,445,629.73	34,445,629.73		34,445,629.73
FOREIGN MISSION: WARSAW	-	-	-	-	13,332,453.95	14,046,018.03	13,379,772.95	1,164,811.38	-	-	-	41,923,056.32	41,923,056.32		41,923,056.32
FOREIGN MISSION: WASHINGTON	-	-	-	-	161,524,754.55	-	33,391,909.09	-	-	-	-	194,916,663.64	194,916,663.64		194,916,663.64
FOREIGN MISSION: WINDHOEK	-	-	-	-	10,100,959.70	4,075,431.08	13,540,014.05	1,053,125.15	-	-	-	28,769,529.96	28,769,529.96		28,769,529.96
FOREIGN MISSION: YAOUNDE	-	-	-	-	-	1,576,717.54	3,029,819.69	-	-	-	-	4,606,537.23	4,606,537.23		4,606,537.23
FOREIGN MISSION LILONGWE, MALAWI	-	-	-	-	-	163,666,819.55	47,616,119.52	316,569.64	-	-	-	211,599,508.71	211,599,508.71		211,599,508.71
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	-	-	-	8,983,336.36	220,674,103.43	12,127,864.49	155,126.77	-	-	-	241,940,431.05	241,940,431.05		241,940,431.05
FOREIGN MISSION VATICAN	-	-	-	-	31,476,644.10	41,877,296.89	1,956,175.20	-	-	-	-	75,310,116.19	75,310,116.19		75,310,116.19
CONSOLATE GENERAL FRANKFURT, GERMANY	-	-	-	-	-	-	126,218,289.03	3,689,075.63	-	-	-	129,907,364.65	129,907,364.65		129,907,364.65
FOREIGN MISSION DOHA, QATAR	-	-	-	-	-	4,795,798.31	71,944,424.74	-	-	-	-	76,740,223.06	76,740,223.06		76,740,223.06
PERMANENT REPRESENTATION, ECOWAS, ABUJA	-	-	-	-	-	-	(751.83)	-	-	-	-	(751.83)		(751.83)	(751.83)
FOREIGN MISSION AMMAN, JORDAN	-	-	-	-	18,107,918.18	187,239,169.67	14,002,976.11	1,282,124.24	-	-	-	220,632,188.20	220,632,188.20		220,632,188.20
FOREIGN MISSION GUANGZHOU, CHINA	-	-	-	-	121,453,421.21	147,566,676.71	78,044,241.35	5,818,032.31	-	-	-	352,882,371.58	352,882,371.58		352,882,371.58
FEDERAL MINISTRY OF INFORMATION - HQTRS	-	-	-	-	2,281.62	16,772,374.09	(206,784.88)	-	-	-	-	16,567,870.83	16,567,870.83		16,567,870.83
NIGERIAN TELEVISION AUTHORITY	-	-	-	-	673,815,060.37	6,966,667.83	69,177.39	158,239,958.98	-	-	11,666,359.43	850,757,224.00	850,757,224.00		850,757,224.00
FEDERAL RADIO CORPORATION OF NIGERIA	-	-	-	-	3,985.95	17,436,749.43	3,562.58	-	-	-	-	17,444,297.96	17,444,297.96		17,444,297.96
NEWS AGENCY OF NIGERIA	-	-	-	-	10,069,321.44	3,342,141.38	9,351.58	-	-	-	-	13,420,814.40	13,420,814.40		13,420,814.40
VOICE OF NIGERIA	-	-	-	-	263,093.70	15,634,126.13	(19,504.88)	-	-	-	-	15,877,714.95	15,877,714.95		15,877,714.95
NIGERIAN FILM CORPORATION	-	-	-	-	15,105,646.69	1,040,544.72	5,861.15	-	-	-	-	16,152,052.56	16,152,052.56		16,152,052.56
NATIONAL BROADCASTING COMMISION	-	-	-	-	5,429,880.00	32,382,858.00	(1,900.67)	-	-	-	-	37,810,837.33	37,810,837.33		37,810,837.33
NIGERIA PRESS COUNCIL	-	-	-	-	497,438.74	294,430.77	152,611.54	2,945,169.74	-	-	-	3,889,650.79	3,889,650.79		3,889,650.79
NATIONAL FILM AND VEDIO CENSOR BOARD	-	-	-	-	15,257.30	6,375,732.61	(71,639.31)	-	-	-	-	6,319,350.60	6,319,350.60		6,319,350.60
ADVERTISING PRACTIONERS OF NIGERIA	-	-	-	-	-	12,853,380.67	15,271.16	-	-	-	-	12,868,651.83	12,868,651.83		12,868,651.83
NIGERIAN TOURISM DEVELOPMENT CORPORATION	-	-	-	-	1,624,342.07	4,112,284.96	109,035.31	-	-	-	-	5,845,662.34	5,845,662.34		5,845,662.34
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	-	-	-	-	432,681.89	6,799,779.04	248,169.55	-	-	-	-	7,480,630.48	7,480,630.48		7,480,630.48
NATIONAL COUNCIL OF ARTS AND CULTURE	-	-	-	-	5.31	339,512.84	(118,849.00)	-	-	-	-	220,669.15	220,669.15		220,669.15
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	-	-	-	-	66,211,929.19	1,245,262.12	(5,303.73)	-	-	-	-	67,451,887.58	67,451,887.58		67,451,887.58
NATIONAL TROUPE OF NIGERIA	-	-	-	-	5,063,560.20	577,272.81	8,806.01	-	-	-	-	5,649,639.02	5,649,639.02		5,649,639.02
NATIONAL THEATRE	-	-	-	-	118,000.00	719,286.47	(7,095.71)	-	-	-	-	830,190.76	830,190.76		830,190.76
NATIONAL GALLERY OF ART	-	-	-	-	2,008.18	3,093,240.36	(2,789.39)	-	-	-	-	3,092,459.15	3,092,459.15		3,092,459.15
NATIONAL WAR MUSEUM - UMUAHIA	-	-	-	-	3,968.40	47,137.00	489.84	-	-	-	-	51,595.24	51,595.24		51,595.24
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT	STUDIES -	-	-	-	1,287,840.80	2,601,696.05	(14,833.37)	-	-	-	-	3,874,703.48	3,874,703.48		3,874,703.48
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	-	-	-	-	2,813,129.51	3,298,822.78	(12,966.67)	-	-	-	-	6,098,985.62	6,098,985.62		6,098,985.62
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES-JOS	-	-	-	-	0.60	310,093.54	(10,060.00)	-	-	-	-	300,034.14	300,034.14		300,034.14
NATIONAL ORIENTATION AGENCY	-	-	-	-	37,766,456.99	221,292.92	(25,739.02)	-	-	-	-	37,962,010.89	37,962,010.89		37,962,010.89
FEDERAL MINISTRY OF INTERIOR - HQTRS	-	-	-	-	43,246.23	8,471,473.07	(237,782.85)	-	-	-	-	8,276,936.45	8,276,936.45		8,276,936.45
NIGERIAN PRISON SERVICE	-	-	-	-	915,885.741,	583,975,887.66	1,600,611.82	-	-	-	-	1,586,492,385.22	1,586,492,385.22		1,586,492,385.22
NIGERIA IMMIGRATION SERVICE	-	-	-	-	1,357,507.59	770,948,520.26	35,629,488.61	-	-	-	-	807,935,516.46	807,935,516.46		807,935,516.46
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	-	-	-	-	329,552.80	-	22,129.85	-	-	-	-	351,682.65	351,682.65		351,682.65
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CI	PB) -	-	-	-	674.00	325,639.38	(46,405.00)	-	-	-	-	279,908.38	279,908.38		279,908.38
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-	-	-	-	-	-	197,566,802.69	-	-	-	-	197,566,802.69	197,566,802.69		197,566,802.69

NOTE 28: BANK BALANCE

MDA	CONSOLIDATEDREVENUE FUND	OAGF CASH-BALANCE:TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCEAS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	-	-	-	-	522.40	132,149.80	(5,670.00)	-	-	-	-	127,002.20	127,002.20	-	127,002.20
FEDERAL TRAINING CENTRE,ILORIN	-	-	-	-	-	134,687.26	(11,859.64)	-	-	-	-	122,827.62	122,827.62	-	122,827.62
FEDERAL TRAINING CENTRE,KADUNA	-	-	-	-	41,315.20	153,006.67	(29.92)	-	-	-	-	194,291.95	194,291.95	-	194,291.95
FEDERAL TRAINING CENTRE,LAGOS	-	-	-	-	3.04	214,766.99	42,699.20	-	-	-	-	257,469.23	257,469.23	-	257,469.23
FEDERAL TRAINING CENTRE,MAIDUGURI	-	-	-	-	4,899.24	-	(1,404.79)	-	-	-	-	3,494.45	3,494.45	-	3,494.45
FEDERAL TRAINING CENTRE,CALABAR	-	-	-	-	20,704,148.80	124,795.66	719.36	-	-	-	-	20,829,663.82	20,829,663.82	-	20,829,663.82
PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	-	-	-	118,098.82	-	(588.35)	-	-	-	-	117,510.47	117,510.47	-	117,510.47
BUREAU OF PUBLIC SERVICE REFORMS	-	-	-	-	37,851.75	192,863.07	212,093.35	-	-	-	-	442,808.17	442,808.17	-	442,808.17
AUDITOR GENERAL FOR THE FEDERATION	-	-	-	-	174,886,530.12	25,951,909.64	(8,373.56)	-	-	-	-	200,830,066.20	200,830,066.20	-	200,830,066.20
PUBLIC COMPLAINTS COMMISSION	-	-	-	-	-	-	536,309.13	-	-	-	-	536,309.13	536,309.13	-	536,309.13
FEDERAL CIVIL SERVICE COMMISSION	-	-	-	-	15,362,302.12	12,907,542.79	36,672,836.97	-	-	-	-	64,942,681.88	64,942,681.88	-	64,942,681.88
INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	-	-	-	653,719,502.18	1,656,822.88	141,917,720.76	-	-	-	32,541,414,641.06	33,338,708,686.88	33,338,708,686.88	-	33,338,708,686.88
FEDERAL CHARACTER COMMISSION	-	-	-	-	258,327,778.60	69,723,113.68	87,231.74	-	-	-	-	328,138,124.02	328,138,124.02	-	328,138,124.02
FEDERAL MINISTRY OF POLICE AFFAIRS	-	-	-	-	-	-	(10,920.00)	-	-	-	-	(10,920.00)	-	(10,920.00)	(10,920.00)
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	-	-	-	-	363,015,633.16	26,223,059.08	(8,468.37)	-	-	-	-	389,230,223.87	389,230,223.87	-	389,230,223.87
NIGERIA COMMUNICATION SATELLITE	-	-	-	-	22,448,564.39	105,092,879.19	505.71	-	-	-	-	127,541,949.29	127,541,949.29	-	127,541,949.29
NIPOST	-	-	-	-	-	0.18	(13,031,550.00)	-	-	-	-	(13,031,549.82)	-	(13,031,549.82)	(13,031,549.82)
NATIONAL INTELLIGENT AGENCY	-	-	-	-	-	-	129,446,002.61	-	-	-	-	129,446,002.61	129,446,002.61	-	129,446,002.61
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	-	-	-	-	1,100,084.80	239,239.86	58,638.36	-	-	-	-	1,397,963.02	1,397,963.02	-	1,397,963.02
CODE OF CONDUCT TRIBUNAL	-	-	-	-	64,399,883.37	60,554.86	8,141,467.51	-	-	-	-	72,601,905.74	72,601,905.74	-	72,601,905.74
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	-	-	-	4,358.44	5,886,837.56	(7,101.80)	-	-	-	-	5,884,094.20	5,884,094.20	-	5,884,094.20
POLICE SERVICE COMMISSION HQTRS	-	-	-	-	57,044,708.03	2,971,959.11	44,224,609.43	-	-	-	-	104,241,276.57	104,241,276.57	-	104,241,276.57
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	-	-	-	-	2,342,475,230.08	37,381,984.35	7,353,625,459.13	-	24,332,678,182.18	-	-	34,066,160,855.74	34,066,160,855.74	-	34,066,160,855.74
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-	-	-	-	76,945.13	-	53,221.68	-	-	-	-	130,166.81	130,166.81	-	130,166.81
NATIONAL COMMISSION FOR REFUGEES	-	-	-	-	701,841,847.61	18,636,839.00	2,320,768.45	(20,179,627.46)	-	-	-	702,619,827.60	702,619,827.60	-	702,619,827.60
LAGOS LIAISON OFFICE	-	-	-	-	5,355.26	-	27,239.68	-	-	-	-	32,594.94	32,594.94	-	32,594.94
NATIONAL IDENTITY MANAGEMENT COMMISSION	-	-	-	-	1,269.08	618,476.48	(2,900.81)	177,176,208.67	626,430.00	-	-	178,419,483.42	178,419,483.42	-	178,419,483.42
NATIONAL MERIT AWARD	-	-	-	-	14,808.49	1,011,100.27	24,435.50	-	-	-	-	1,050,344.26	1,050,344.26	-	1,050,344.26
FEDERAL ROAD SAFETY COMMISSION	-	-	-	-	1,573,304.03	75,784,917.27	214,628,606.62	-	-	-	-	291,986,827.92	291,986,827.92	-	291,986,827.92
PRESIDENTIAL ADVISORY COMMITTEE	-	-	-	-	140,636,411.95	704,789.16	475,553,242.25	-	-	-	-	616,894,443.36	616,894,443.36	-	616,894,443.36
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	-	-	-	140,636,411.95	704,789.16	475,553,242.25	-	-	-	-	616,894,443.36	616,894,443.36	-	616,894,443.36
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	-	-	-	1,250,420,579.89	26,433,752.30	608,827.71	-	-	-	-	1,277,463,159.90	1,277,463,159.90	-	1,277,463,159.90
NATIONAL PENSION COMMISSION	-	-	-	-	207,000,000.00	-	18,041,568.78	-	-	-	-	225,041,568.78	225,041,568.78	-	225,041,568.78
NATIONAL HAJJ COMMISSION OF NIGERIA	-	-	-	-	226,307,900.95	4,846,976.84	6,052,963.37	-	-	-	-	237,207,841.16	237,207,841.16	-	237,207,841.16
NIGERIA CHRISTIAN PILGRIM COMMISSION	-	-	-	-	423,875,565.09	2,527,489.93	4,467,953.49	-	-	-	-	430,871,008.51	430,871,008.51	-	430,871,008.51
NATIONAL LOTTERY TRUST FUND	-	-	-	-	1,658,490.37	4,548,476.21	786.00	-	-	-	-	6,207,752.58	6,207,752.58	-	6,207,752.58
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	-	-	-	666.72	56,585,186.82	22,885.25	-	-	-	-	56,608,738.79	56,608,738.79	-	56,608,738.79
SERVICOM	-	-	-	-	142,577.78	-	398,245.84	-	-	-	-	540,823.62	540,823.62	-	540,823.62
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	-	-	-	75,209,294.00	-	39,636,967.68	-	-	-	-	114,846,261.68	114,846,261.68	-	114,846,261.68
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	-	-	-	-	-	3,729,495.66	(1,615.00)	-	-	-	-	3,727,880.66	3,727,880.66	-	3,727,880.66
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTR	-	-	-	-	1,296,056,024.32	454,872.99	106,757.52	-	-	-	-	1,296,617,654.83	1,296,617,654.83	-	1,296,617,654.83
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	-	-	-	76,945.13	-	53,221.68	-	-	-	-	130,166.81	130,166.81	-	130,166.81
ECONOMIC SECTOR															
FEDERAL MINISTRY OF AGRICULTURE	-	-	-	-	1,448,369,503.89	338,668,111.18	(74,614.43)	-	-	-	4,108,160,250.06	5,895,123,250.70	5,895,123,250.70	-	5,895,123,250.70
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PROD	UCTS	Y, KANO	-	-	1,398,082.22	654,919.11	(24,392.32)	123,008.69	-	-	-	2,151,617.70	2,151,617.70	-	2,151,617.70
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARM	TECHNOLOGTD) - ILORIN -		-	-	1,345,732.33	2,879,495.99	35,758.71	-	-	-	-	4,260,987.03	4,260,987.03	-	4,260,987.03
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORI	N	-	-	-	387,335,907.04	23,980,208.17	9,074.50	96,444,271.80	-	-	-	507,769,461.51	507,769,461.51	-	507,769,461.51
NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	-	-	-	-	33,900,679.37	9,277,222.66	(758.49)	689,271.44	65,244,017.00	-	-	109,110,431.98	109,110,431.98	-	109,110,431.98
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	-	-	-	1,105.52	2.30	126,349.78	839,246.10	-	-	-	966,703.70	966,703.70	-	966,703.70
NATIONAL ROOT CROPS RESEARCH INSTITUTE-	-	-	-	-	402,682.69	4,632,373.08	(97,381.03)	-	-	-	-	4,937,674.74	4,937,674.74	-	4,937,674.74

NOTE 28: BANK BALANCE

MDA	CONSOLIDATED REVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
VETERINARY COUNCIL OF NIGERIA	-				27.35	231,705.80	7,280.51		-			239,013.66	239,013.66		239,013.66
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH	NOLOGY - IBADA-N				969,653.03	4,431,581.70	25,017.06		-			5,426,251.79	5,426,251.79		5,426,251.79
FEDERAL COLLEGE OF AGRICULTURE - AKURE	-				3.07	26,484,751.30	4,604.92		-			26,489,359.29	26,489,359.29		26,489,359.29
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBAD	AN -				15,472,066.40	1,312,516.15	79,310.00		-			16,863,892.55	16,863,892.55		16,863,892.55
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	-				13,750,003.10	4,989.07	(4,310.09)		-			13,750,682.08	13,750,682.08		13,750,682.08
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY -	NEW BUSSA -				15,506.55	740,820.24	18,664.77		-			774,991.56	774,991.56		774,991.56
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECH	NOLOGY - VOM -				26,358.23	4,950,909.82	5,746.46		-			4,983,014.51	4,983,014.51		4,983,014.51
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOL	OGY - VOM -				178,598.84	900,304.50	722,259.18	230,859.95	-			2,032,022.47	2,032,022.47		2,032,022.47
	-				-	-	-	-	-			-	-		-
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-				5,000.00	1,206,608.53	(2,789.59)	1,586,575.00	-			2,795,393.94	2,795,393.94		2,795,393.94
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LA	GOS -				30,550.73	1,449,178.87	19,087.00	34,694,037.64	-			36,192,854.24	36,192,854.24		36,192,854.24
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	-				550.86	4,151,061.33	1,837.68		-			4,153,449.87	4,153,449.87		4,153,449.87
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	-				1,953,717.49	4,923,722.26	273.34		-			6,877,713.09	6,877,713.09		6,877,713.09
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	-				62,358.77	235,358.50	(3,142.64)		-			294,574.63	294,574.63		294,574.63
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERR	I -				4,000.88	1,623,094.92	(3,306.84)		-			1,623,788.96	1,623,788.96		1,623,788.96
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU -	JOS -				1,253.20	8,522,836.90	(1,310.63)		-			8,522,779.47	8,522,779.47		8,522,779.47
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	-				127,022.54	1,646,033.13	(64,278.32)		-			1,708,777.35	1,708,777.35		1,708,777.35
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	-				38,440.19	-	(21,105.00)		-			17,335.19	17,335.19		17,335.19
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	-				3,594.28	524,513.42	(92.52)		-			528,015.18	528,015.18		528,015.18
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	-				1,663.59	263,253.21	6,073.25		-			270,990.05	270,990.05		270,990.05
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	-				517,968,937.52	3,256,504.96	51,099.47	(354,221.13)	1,215,112,978.07			1,736,035,298.89	1,736,035,298.89		1,736,035,298.89
NATIONAL AGRICULTURE SEEDS COUNCIL	-				21,029.62	17,426,114.23	3,916.49		-			17,451,060.34	17,451,060.34		17,451,060.34
NIGERIA AGRICULTURAL QUARANTINE SERVICE	-				111,469,138.50	-	20,172.70		-			111,489,311.20	111,489,311.20		111,489,311.20
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	-				68,298.02	981,534.91	38,814.31		-			1,088,647.24	1,088,647.24		1,088,647.24
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	-				43,181.91	15,067,498.47	(1,558.03)		-			15,109,122.35	15,109,122.35		15,109,122.35
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINEH RESEARC	-				79,240.67	70,734,000.00	(16,486.55)	57,486,241.36	-			128,282,995.48	128,282,995.48		128,282,995.48
FEDERAL MINISTRY OF FINANCE - HQTRS	-				728,307,543.63	3,858,296.71	182,328,309.23		-			914,494,149.57	914,494,149.57		914,494,149.57
DEBT MANAGEMENT OFFICE	-				208,832,580.06	14,018,246.81	41,052.24		-			222,891,879.11	222,891,879.11		222,891,879.11
INVESTMENT AND SECURITIES TRIBUNAL	-				3,359,009.80	31,800,000.00	400,728.03		-			35,559,737.83	35,559,737.83		35,559,737.83
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-				252,918,872.27	29,383,798.141	565,225,323.75		-			12,847,527,994.16	12,847,527,994.16		12,847,527,994.16
FPO ABAKALIKI	-				-	-	735.00		-			735.00	735.00		735.00
FPO ABEOKUTA	-				-	-	785.00		-			785.00	785.00		785.00
FPO ADO-EKITI	-				-	-	(1,425.00)		-			(1,425.00)		(1,425.00)	(1,425.00)
FPO AKURE	-				-	-	20,675.00		-			20,675.00	20,675.00		20,675.00
FPO ASABA	-				-	-	(308.00)		-			(308.00)		(308.00)	(308.00)
FPO AWKA	-				-	-	195.00		-			195.00	195.00		195.00
FPO BAUCHI	-				-	-	555.00		-			555.00	555.00		555.00
FPO BENIN	-				-	-	1,450.00		-			1,450.00	1,450.00		1,450.00
FPO BIRNI-KEBI	-				-	-	185,455.00		-			185,455.00	185,455.00		185,455.00
FPO CALABAR	-				-	-	1,000.00		-			1,000.00	1,000.00		1,000.00
FPO DAMATURU	-				-	-	585.00		-			585.00	585.00		585.00
FPO DUTSE	-				-	-	1,115.00		-			1,115.00	1,115.00		1,115.00
FPO ENUGU	-				-	-	635.00		-			635.00	635.00		635.00
FPO GOMBE	-				-	-	700.00		-			700.00	700.00		700.00
FPO GUSUA	-				-	-	3,189.84		-			3,189.84	3,189.84		3,189.84
FPO IBADAN	-				-	-	335.00		-			335.00	335.00		335.00
FPO ILORIN	-				-	-	422.66		-			422.66	422.66		422.66
FPO JALINGO	-				-	-	1,135.00		-			1,135.00	1,135.00		1,135.00
FPO JOS	-				-	-	(65.00)		-			(65.00)		(65.00)	(65.00)
FPO KADUNA	-				-	-	300.00		-			300.00	300.00		300.00

NOTE 28:
BANK

MDA	CONSOLIDATED REVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	-	-	-	-	49.57	599,604.14	12,670.16	-	-	-	-	612,323.87	612,323.87		612,323.87
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STA	-	-	-	-	-	469,064.09	(3,968.33)	-	-	-	-	465,095.76	465,095.76		465,095.76
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	TE -	-	-	-	1,550.86	1,105,893.11	(1,605.16)	-	-	-	-	1,105,838.81	1,105,838.81		1,105,838.81
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL,	-	-	-	-	2,618.98	86,056.68	(1,689.09)	-	-	-	-	86,986.57	86,986.57	(7,988.64)	86,986.57
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	CROSS RIVER STA-TE	-	-	-	240.00	1,435,482.69	(3,533.64)	-	-	-	-	1,432,189.05	1,432,189.05		1,432,189.05
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA ST	-	-	-	-	2,060,240.00		104,102.36	-	-	-	-	2,164,342.36	2,164,342.36		2,164,342.36
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO	ATE -	-	-	-	190.00	-	(8,178.64)	-	-	-	-	(7,988.64)			(7,988.64)
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	OTU CROSS RIVER S	-	-	-	4,118,740.00	765,594.75	9,480.68	-	-	-	-	4,893,815.43	4,893,815.43		4,893,815.43
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-	ATE -	-	-	14,697,563.22	135,730.88	(6,567.00)	-	-	-	-	14,826,727.10	14,826,727.10		14,826,727.10
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	-	-	-	730.58	0.06	8,185.00	-	-	-	-	8,915.64	8,915.64		8,915.64
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	-	-	-	-	10,439.51	158,313.41	(2,804.00)	-	-	-	-	165,948.92	165,948.92		165,948.92
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLA	-	-	-	-	219.71	114,498.25	5,989.00	-	-	-	-	120,706.96	120,706.96		120,706.96
BIORESOURCE DEVELOPMENT CENTRE, MAKURDI, BENUE STATE	-	-	-	-	757.26	129,648.32	4,595.00	-	-	-	-	135,000.58	135,000.58		135,000.58
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA ST	-	-	-	-	240.00	968,580.36	2,688.67	-	-	-	-	971,509.03	971,509.03		971,509.03
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	-	-	-	-	-	159,520.58	(3,990.00)	-	-	-	-	155,530.58	155,530.58		155,530.58
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA ST	TEAU STATE -	-	-	-	1,738,328.44	4,866.00	-	-	-	-	-	1,743,194.44	1,743,194.44		1,743,194.44
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	-	-	-	-	120,240.00	124,182.41	(156.74)	-	-	-	-	244,265.67	244,265.67		244,265.67
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	ATE -	-	-	-	50,902.00	-	(840.00)	-	-	-	-	60,062.00	60,062.00		60,062.00
BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STA	-	-	-	-	999.01	-	-	-	-	-	-	999.01	999.01		999.01
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	-	-	-	-	10.00	114,775.59	(1,365.00)	-	-	-	-	113,420.59	113,420.59		113,420.59
BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE BOAR	ATE -	-	-	-	1,199.96	-	(945.00)	-	-	-	-	254.96	254.96	(3,145.00)	254.96
FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABU	-	-	-	-	180,978,934.67	12,550,858.96	1,184.47	-	-	-	-	193,530,978.10	193,530,978.10		193,530,978.10
TECHNOLOGY INCUBATION CENTRE, GOMBE TECHNOLOGY	-	-	-	-	-	3,076,735.56	2,532,015.56	-	-	-	-	2,532,015.56	2,532,015.56		2,532,015.56
INCUBATION CENTRE, KATSINA TECHNOLOGY INCUBATIO	-	-	-	-	81,859.27	-	-	-	-	-	-	3,158,594.83	3,158,594.83		3,158,594.83
CENTRE, LAFIA TECHNOLOGY INCUBATION CENTRE,	TE -	-	-	-	8,000,000.00	-	2,405,000.56	-	-	-	-	10,405,000.56	10,405,000.56		10,405,000.56
LOKOJA TECHNOLOGY INCUBATION CENTRE, MAKURI	-	-	-	-	1,323,829.00	-	2,922,375.56	-	-	-	-	4,246,204.56	4,246,204.56		4,246,204.56
NORTH WEST ZONAL OFFICE, KANO NORTH	-	-	-	-	-	-	2,364,885.56	-	-	-	-	2,364,885.56	2,364,885.56		2,364,885.56
EAST ZONAL OFFICE, BAUCHI NORTH CENTRAL	-	-	-	-	1,283,200.01	-	0.12	-	-	-	-	1,283,200.13	1,283,200.13		1,283,200.13
ZONAL OFFICE, MINNA SOUTH WEST ZONAL	JA -	-	-	-	-	-	45,567.22	-	-	-	-	45,567.22	45,567.22		45,567.22
OFFICE, LAGOS SOUTH SOUTH ZONAL OFFICE	-	-	-	-	-	-	15,752.22	-	-	-	-	15,752.22	15,752.22	(1,295.62)	15,752.22
BENIN SOUTH EAST ZONAL OFFICE, NNEWI	-	-	-	-	-	-	12,467.22	-	-	-	-	12,467.22	12,467.22		12,467.22
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE TECHNOLOG	-	-	-	-	-	-	1,432.22	-	-	-	-	1,432.22	1,432.22		1,432.22
BUSINESS INCUBATOR CENTRE - ABA TECHNOLOGY BUSINESS	-	-	-	-	828.05	5,779,093.15	(3,145.00)	-	-	-	-	(3,145.00)			(3,145.00)
INCUBATOR CENTRE - KANO TECHNOLOGY BUSINESS INCUBATOR	-	-	-	-	237,100.00	149,051.93	13,351.00	-	-	-	-	5,793,272.20	5,793,272.20		5,793,272.20
CENTRE - NNEWI TECHNOLOGY BUSINESS INCUBATOR CENTRE -	-	-	-	-	-	443,410.23	4,195.96	-	-	-	-	153,247.89	153,247.89		153,247.89
CALABAR TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	-	-	-	-	3.90	142,591.87	14,744.71	-	-	-	-	695,254.94	695,254.94		695,254.94
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI TECHNOLOG	-	-	-	-	-	3,035,375.86	(404.61)	-	-	-	2,434,432.26 -	2,434,027.65	2,434,027.65		2,434,027.65
BUSINESS INCUBATOR CENTRE - MAIDUGURI TECHNOLOGY BUSINE	-	-	-	-	1,379.24	2,047,010.84	1,269.68	-	-	-	-	143,861.55	143,861.55		143,861.55
INCUBATOR CENTRE - GUSAU TECHNOLOGY BUSINESS INCUBATOR	-	-	-	-	84.00	228,000.18	(409.19)	-	-	-	-	3,034,970.57	3,034,970.57		3,034,970.57
CENTRE - SOKOTO TECHNOLOGY BUSINESS INCUBATOR CENTRE	-	-	-	-	351.12	3,217,659.22	(3,989.32)	-	-	-	-	2,044,400.76	2,044,400.76		2,044,400.76
UYO TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	-	-	-	-	0.02	2,716,016.40	(579.77)	-	-	-	-	227,504.41	227,504.41		227,504.41
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	-	-	-	-	-	421,366.43	497.03	-	-	-	-	3,218,507.37	3,218,507.37		3,218,507.37
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI TECHNOLO	-	-	-	-	362.01	421,366.43	3,436.74	-	-	-	-	2,719,453.16	2,719,453.16		2,719,453.16
BUSINESS INCUBATOR CENTRE - IBADAN TECHNOLOGY BUSINESS	-	-	-	-	-	-	(160.75)	-	-	-	-	421,205.68	421,205.68		421,205.68
INCUBATOR CENTRE - BENIN TECHNOLOGY BUSINESS INCUBATOR	-	-	-	-	2,574,408.00	214,790.40	(160.75)	-	-	-	-	421,205.68	421,205.68		421,205.68
CENTRE - OKWE ONUIMO TECHNOLOGY BUSINESS INCUBATOR	-	-	-	-	0.44	631,074.55	(1,657.63)	-	-	-	-	(1,295.62)			(1,295.62)
CENTRE - ABEOKUTA TECHNOLOGY BUSINESS INCUBATOR CENTRE	-	-	-	-	5,641,835.31	194,490.76	(5,174.99)	-	-	-	-	209,615.41	209,615.41		209,615.41
YOLA TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	-	-	-	-	1,168,018.00	2,002,717.85	9,958.25	-	-	-	-	3,215,440.80	3,215,440.80		3,215,440.80
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA NATIONA	-	-	-	-	3,713,280.00	12,330.57	1,357.92	-	-	-	-	195,848.68	195,848.68		195,848.68
CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGELECTRON	-	-	-	-	-	1,530,831.63	18,281.58	-	-	-	-	2,020,999.87	2,020,999.87		2,020,999.87
DEVELOPMENT INSTITUTE (ELDI), AWKA NATIONAL CENTRE FOR	-	-	-	-	36,950.00	-	-	-	-	-	-	5,654,165.88	5,654,165.88		5,654,165.88
TECHNOLOGY MANAGEMENT, HQTRS, REGIONAL CENTRE FOR	-	-	-	-	-	-	1,420.36	-	-	-	-	2,700,269.99	2,700,269.99		2,700,269.99
TECHNONOLOGY MANAGEMENT (NACE NATIONAL ENGINEERING	-	-	-	-	0.15	797,863.49	9,334.57	-	-	-	-	3,722,614.57	3,722,614.57		3,722,614.57
DESIGN AND DEVELOPMENT CENTRE CENTRE FOR SATELLITE	-	-	-	-	202,118.99	669,998.00	167,074.89	-	-	-	-	167,074.89	167,074.89		167,074.89
TECHNOLOGY DEVELOPMENT - ABUJA	-	-	-	-	621,429.15	25,723,012.37	(7,051.64)	-	-	-	-	827,761.85	827,761.85		827,761.85
	-	-	-	-	40,196,786.73	-	(4,389.01)	-	-	-	-	665,609.14	665,609.14		665,609.14
	Y - IBADAN -	-	-	-	-	25,441,476.89	42,069.82	-	-	-	-	25,967,201.18	25,967,201.18		25,967,201.18
	-	-	-	-	-	-	(5,355.00)	-	-	-	-	616,074.15	616,074.15		616,074.15
	LE IFE -	-	-	-	-	-	13,856.03	-	-	-	-	68,329,316.23	68,329,316.23		68,329,316.23
	TEM - LAGOS) -	-	-	-	-	-		-	-	-	2,677,196.58 -				
	-NNEWI -	-	-	-	-	-		-	-	-					
	-	-	-	-	-	-		-	-	-					

NOTE 28:
BANK

MDA	CONSOLIDATED REVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS					6,265.57		2,336.96					7,602.53	7,602.53		7,602.53
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE CENTRE				-	13,514.65	0.53	(6,193.74)		-			7,321.44	7,321.44		7,321.44
FOR GEODESY AND GEODYNAMICS TORO BAUCHI NIGERIAN				-	3,951.32		5,120.01		-			9,071.33	9,071.33		9,071.33
BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS PROJECT				-	850.00		9,801.23		-			10,651.23	10,651.23		10,651.23
DEVELOPMENT INSTITUTE - ENUGU NATIONAL OFFICE OF				-	541,940,981.29	2,135,631.61	(7,287.87)		-			544,069,325.03	544,069,325.03		544,069,325.03
TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA NATIONAL RESEARCH				-	963,909.67	35,787,481.98	(21,485.23)		-			36,729,906.42	36,729,906.42		36,729,906.42
INSTITUTE FOR CHEMICAL TECHNOLOGY NIGERIAN INSTITUTE FOR				-	7,726,392.37	912,601.09	109,919.06		-			8,748,912.52	8,748,912.52		8,748,912.52
TRYPANOSOMIASIS RESEARCH - KADU FEDERAL INSTITUTE OF				-	4,307.77	37,418,423.08	992.23	(3,079,335.49)	-			34,344,387.59	34,344,387.59		34,344,387.59
INDUSTRIAL RESEARCH -OSHODI FEDERAL INSTITUTE OF	-ZARIA -			-	68,367,111.62	35,507,957.66	(21,996.12)		-			103,853,073.16	103,853,073.16		103,853,073.16
INDUSTRIAL RESEARCH, ABUJA LIASON FEDERAL INSTITUTE OF	NA -			-	562,396,589.36	4,842,733.52	(4,035.11)		-			567,235,287.77	567,235,287.77		567,235,287.77
INDUSTRIAL RESEARCH -WEST ZONAL OFFICE-KANO FEDERAL INSTITUTE OF				-	5,000,000.00				-			5,000,000.00	5,000,000.00		5,000,000.00
INDUSTRIAL RESEARCH -JIMETA, YOLA FEDERAL INSTITUTE OF				-	5,000,000.00				-			5,000,000.00	5,000,000.00		5,000,000.00
INDUSTRIAL RESEARCH - OWODE FEDERAL INSTITUTE OF	OFFICE -			-	4,600,000.00				-			4,600,000.00	4,600,000.00		4,600,000.00
INDUSTRIAL RESEARCH - SOUTH SOUTH FEDERAL INSTITUTE OF				-	10,800,000.00				-			10,800,000.00	10,800,000.00		10,800,000.00
INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - E FEDERAL INSTITUTE OF				-	6,000,050.40				-			6,000,050.40	6,000,050.40		6,000,050.40
INDUSTRIAL RESEARCH -LANGTANG SCIENCE EQUIPMENT				-	4,880,000.00				-			4,880,000.00	4,880,000.00		4,880,000.00
DEVELOPMENT INSTITUTE- ENUGU HYDRAULIC EQUIPMENT				-	86,400,000.00	40,618,043.39			-			86,400,000.00	86,400,000.00		86,400,000.00
RESEARCH INSTITUTE - KANO ENGINEERING MATERIALS	ZONE -			-	27,969.93	9,252,424.13	11,062.37		-			40,657,075.69	40,657,075.69		40,657,075.69
DEVELOPMENT INSTITUTE - AKURE NIGERIA INSTITUTE OF LEATHER AND	NUGU -			-	2,215,991.61	19,051,780.46	(3,045.00)		-			11,465,370.74	11,465,370.74		11,465,370.74
SCIENCE TECHNOLOGY (NILEST) HQTRS HEAVY LEATHER				-	8,962,502.10	98,892,565.40	(20,054.69)	135,172.60	-			27,994,227.87	27,994,227.87		27,994,227.87
MANUFACTURE CENTRE, MAIDUGURI LIGHT LEATHER				-	2,210.65	1,148,509.62	(629.49)		-			99,027,108.51	99,027,108.51		99,027,108.51
MANUFACTURE CENTRE, SOKOTO RAW HIDES & SKIN				-	8.01	73,713.11	(2,729.00)		-			1,147,991.27	1,147,991.27		1,147,991.27
IMPROVEMENT CENTRE, JOS EFFLUENT & POLLUTION				-	0.02	1,969,258.61	(2,834.64)		-			70,886.48	70,886.48		70,886.48
MONITORING CENTRE, KANO				-	7,613.12	5,112,613.28	(104.64)		-			1,969,153.99	1,969,153.99		1,969,153.99
SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUT				-	48,997.04		(104.64)		-			5,120,121.76	5,120,121.76		5,120,121.76
SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CE				-	0.94				-			48,997.04	48,997.04		48,997.04
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT				-	0.01				-			0.94	0.94	(3,136.75)	0.94
AFUZE - EDO STATE NIGERIA				-	15,027.99	1,155,876.46	2,841.26		-			0.01	0.01	(2,491.35)	0.01
INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY -				-	4,230.02		20,654.56		-			17,869.25	17,869.25		17,869.25
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTR				-	4,531.26	17,497,815.46	(1,178.84)	0.03				1,180,761.04	1,180,761.04		1,180,761.04
NATIONAL CENTRE FOR REMOTE SENSING - JOS SCIENCE				-	362,611,770.55	1,699,436.46	(746.98)					3,352.42	3,352.42		3,352.42
EQUIPMENT DEVELOPMENT INTITUTE - MINNA TECHNOLOGY	A-OGUNSTATE -			-	892.00	4,174,003.43	3,151.91		-			380,108,839.06	380,108,839.06		380,108,839.06
BUSINESS INCUBATOR CENTRE - ILORIN TECHNOLOGY BUSINESS				-	3,168,831.00	2,026,214.58	(1,154.43)		-			4,043.91	4,043.91		4,043.91
INCUBATOR CENTRE - TARABA TECHNOLOGY BUSINESS INCUBATO	NTER, OWERRI - IMO-ST			-	25,754,600.00	675,197.02	(5,436.75)		-			1,698,282.03	1,698,282.03		1,698,282.03
CENTRE - KADUNA PROTOTYPE ENGINEERING DEVELOPMENT	EXTENSION CENTRE, _	ATE -		-	939,902.50		(1,369.67)		-			7,337,397.68	7,337,397.68		7,337,397.68
INSTITUTE , ILESHA ADVANCE MANUFACTURING TECHNOLOGY				-	326,760.35		13,354.36		-			27,779,444.91	27,779,444.91		27,779,444.91
PROGRAMME, TARA SOKOTO ENERGY	IBADAN -			-	1,291,562.97		15,880.38		-			1,628,453.88	1,628,453.88	(89,250.00)	1,628,453.88
RESEARCH CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT,	-OKENE -			-	16,059,039.80		1,667.67		-			342,640.73	342,640.73		342,640.73
NSUKA NATIONAL CENTRE FOR ENERGY EFFICIENCY AND				-	2,716.08		205,571.56		-			1,293,230.64	1,293,230.64		1,293,230.64
CONSERVATIV NATIONAL CENTRE FOR HYDROPOWER RESEARCH				-	27,606,007.20	56,491,504.52	(5,852.83)		-			16,264,611.36	16,264,611.36		16,264,611.36
AND DEVELOP NATIONAL CENTRE FOR ENERGY AND ENVIRONMEN				-			1,363,789.31	2,872,776.31	-			(3,136.75)			(3,136.75)
,UNIVERSI TECHNOLOGY BUSINESS INCUBATOR - ENUG	E,UNIVERSITY OF-LA-			-	119,593,232.91		(2,491.35)	4,316,604.75	- 504,666.82			28,969,796.51	28,969,796.51		28,969,796.51
ENERGY COMMISSION OF NIGERIA	MENT ,UNIVERS-ITY	GOS. -		-	269,416.80	164,483.35	(180,682.34)	435,330.00	-			(2,491.35)			(2,491.35)
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPM	TY OF BENIN -	OF ILORIN -		-	6,969.31	118,416.69	11,208.38		-			179,281,498.22	179,281,498.22		179,281,498.22
BALEWA UNIVERSITY BAUCHI TECHNOLOGY				-	16,000.00	23,336,312.57	(4,126.32)		-			4,597,229.93	4,597,229.93		4,597,229.93
BUSINESS INCUBATION CENTRE ADO-EKITI				-	8,147,811,833.01	34,627,909.29	4,411.75		-			602,656.34	602,656.34		602,656.34
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE FEDERA	BA -			-	473,892,650.19	97,455,812.19	6,745,110,826.38		-			138,828.44	138,828.44		138,828.44
MINISTRY OF TRANSPORTATION - HQTRS NIGERIAN INSTITUT	-			-	2,386,184,489.25	28,960,226.23	13,185.44		-			14,916,258,971.96	14,916,258,971.96		14,916,258,971.96
OF TRANSPORT TECHNOLOGY NIGERIAN RAILWAY	-			-	2,245,535,009.99	73,588,672.03	2,259,335,776.08	86,712,665.25	- 644,068,357.85			508,533,744.92	508,533,744.92		508,533,744.92
CORPORATION NATIONAL INLAND WATERWAYS				-	205,442.67	929,928.74	5,373,298.45		- 852,670,247.34			4,742,976,077.52	4,742,976,077.52		4,742,976,077.52
AUTHORITY MARITIME ACADEMY, ORON				-	100,001,080.59	119,344,183.40	5,011.64	89,017,953.57	-			2,279,868,534.67	2,279,868,534.67		2,279,868,534.67
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NI				-	74,024,950.38	25,959,425.91	(9,929.36)		-			804,580,149.44	804,580,149.44		804,580,149.44
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA NIGERIAN				-	2,174,625.74	5,625,541.58	88,467.90		-			100,921,079.97	100,921,079.97		100,921,079.97
METEOROLOGICAL AGENCY ACCIDENT	ENT (NCPRD), AB_UB-			-	208,000,000.40		624,081.33		2,906,369,771.41			1,135,145,802.59	1,135,145,802.59		1,135,145,802.59
INVESTIGATION BUREAU NIGERIA AIRSPACE		AKAR TAFAWA_ -		-	118,572.71	43,242,065.00	12,629,607.64		-			28,758,132.98	28,758,132.98		28,758,132.98
MANAGEMENT AGENCY FEDERAL MINISTRY OF WORKS, POW				-	5,555,772,928.90	317,036.02	(89,250.00)					226,255,149.62	226,255,149.62		226,255,149.62
& HOUSING - HQTRS NATIONAL RURAL ELECTRIFICATION				-	242,527,890.39							(89,250.00)	118,572.71		(89,250.00)
AGENCY NIGERIAN ELECTRICITY REGULATORY COMMISSION	GERIA -			-			114,011.12					118,572.71	8,505,498,776.43		118,572.71
				-			27,703.84					8,505,498,776.43	242,872,630.25		8,505,498,776.43
				-								242,872,630.25			242,872,630.25

NOTE 28: BANK BALANCE

MDA	CONSOLIDATED REVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
ELECTRICITY MANAGEMENT SERVICES LIMITED	-	-	-	-	379,739,874.52	889,057.28	1,739.89	-	-	-	-	380,630,671.69	380,630,671.69	-	380,630,671.69
(EMSL) HQTRS NATIONAL POWER TRAINING	-	-	-	-	47,423,919.03	17,707,554.15	51,436.33	-	-	-	-	65,182,909.51	65,182,909.51	-	65,182,909.51
INSTITUTE NIGERIA ELECTRICITY LIABILITY	-	-	-	-	134,559,599.14	5,055,241.88	23,048.39	-	-	-	-	(614,929,893.53)	-	(614,929,893.53)	(614,929,893.53)
MANAGEMENT LIMITED TRANSMISSION	-	-	-	-	2,474,270,530.84	-	(372,225.00)	(754,567,782.94)	-	-	-	2,473,898,305.84	2,473,898,305.84	-	2,473,898,305.84
COMPANY OF NIGERIA NIGERIAN BULK	-	-	-	-	2,631,757,107.93	-	(105,315.00)	-	-	-	-	2,631,651,792.93	2,631,651,792.93	-	2,631,651,792.93
ELECTRICITY TRADING PLC OFFICE OF THE	-	-	-	-	367,868,149.06	-	(45,142.53)	-	-	-	-	548,903,206.53	548,903,206.53	-	548,903,206.53
SURVEYOR-GENERAL OF THE FEDERATION FEDERAL	-	-	-	-	48,214.14	181,080,200.00	(56,439.20)	-	-	-	-	3,012,327.49	3,012,327.49	-	3,012,327.49
SCHOOL OF SURVEY, OYO FEDERAL	-	-	-	-	10,811,155.62	3,020,552.55	57,516,553.22	-	-	-	-	88,845,095.22	88,845,095.22	-	88,845,095.22
ROAD MAINTENANCE AGENCY COUNCIL FO	-	-	-	-	31,449,295.93	20,517,386.38	988,541.67	-	-	-	-	32,935,415.09	32,935,415.09	-	32,935,415.09
THE REGULATION OF ENGINEERING IN NIGERIA (C	-	-	-	-	5,153.37	497,577.49	(878.42)	-	-	-	-	9,297,274.95	9,297,274.95	-	9,297,274.95
SURVEY COUNCIL OF NIGERIA	-	-	-	-	197,366.30	9,293,000.00	(945.00)	-	-	-	-	196,421.30	196,421.30	-	196,421.30
REGIONAL CENTRE FOR TRAINING IN AEROSPACE	-	-	-	-	317,423,460.27	-	446,581.21	-	-	-	-	319,768,748.52	319,768,748.52	(791,430,660.98)	319,768,748.52
SURVEY MINISTRY OF ENERGY (PETROLEUM	-	-	-	-	72,158,501.05	-	2,621,199.59	-	-	-	-	(791,430,660.98)	-	(791,430,660.98)	(791,430,660.98)
RESOURCES) HQTRS DEPARTMENT OF	-	-	-	-	7,064.93	1,898,707.04	(2,382.57)	-	-	-	-	8,731.64	8,731.64	-	8,731.64
PETROLEUM RESOURCES PETROLEUM	-	-	-	-	1,186,772,726.51	53,031.39	40,556,041.49	-	-	-	-	2,507,036,194.03	2,507,036,194.03	-	2,507,036,194.03
TRAINING INSTITUTE PETROLEUM	-	-	-	-	242,527,890.39	4,049.28	27,703.84	-	-	-	-	242,872,630.25	242,872,630.25	-	242,872,630.25
PRODUCTS PRICING REGULATORY AGENCY (PPRA)	-	-	-	-	6,311,482.03	94,028,518.24	2,194,138.42	1,185,678,907.79	-	-	-	36,760,791.66	36,760,791.66	-	36,760,791.66
NIGERIA NUCLEAR REGULATORY	S -	-	-	-	14,096,220.40	317,036.02	2,117.29	-	-	-	-	14,154,656.97	14,154,656.97	-	14,154,656.97
AUTHORITY FEDERAL MINISTRY OF SOLID MINERALS	-	-	-	-	3,192.25	28,255,171.21	34,656.70	-	-	-	-	7,121,838.65	7,121,838.65	(15,588.72)	7,121,838.65
DEVELOPMENT - HQTR COUNCIL OF NIGERIAN MININ	-	-	-	-	6.39	56,319.28	(15,595.11)	-	-	-	-	(15,588.72)	-	(15,588.72)	(15,588.72)
ENGINEERS AND GEOSCIENCES NIGERIAN	NA -	-	-	-	44,790.92	7,083,989.70	(549.68)	-	-	-	-	44,241.24	44,241.24	-	44,241.24
GEOLOGICAL SURVEY AGENCY. NATIONAL	-	-	-	-	43,393,368.14	-	(10,710.00)	-	-	-	-	44,224,297.70	44,224,297.70	-	44,224,297.70
STEEL RAW MATERIALS EXPLORATION AGENCY, KAD	-	-	-	-	17,823,660.52	-	648.00	-	-	-	-	94,812,536.69	94,812,536.69	-	94,812,536.69
NATIONAL METALLURGICAL DEVELOPMENT CENTRE,	-	-	-	-	346,969.20	841,639.56	524.08	-	85,481,908.14	-	-	96,685,662.98	96,685,662.98	(1,518.51)	96,685,662.98
JOS METALLURGICAL TRAINING INSTITUTE,	-	-	-	-	11,273.53	76,988,228.17	31,624.47	-	-	-	-	2,334,697.83	2,334,697.83	-	2,334,697.83
ONITSHA NATIONAL IRON ORE MINING PROJECT	-	-	-	-	-	9,730,812.46	(1,531.33)	1,125,449.10	5,794,896,644.79	-	-	(1,518.51)	-	(59,043,033.95)	(1,518.51)
- ITAKPE NIGERIA INSTITUTE OF MINING AND	-	-	-	-	1,013,664.81	2,291,799.83	153,124.52	-	-	-	-	5,796,485,246.60	5,796,485,246.60	-	5,796,485,246.60
GEOSCIENCE NIGERIA MINING CADASTRE OFFICE	-	-	-	-	98,024.44	12.82	122,552.38	-	-	-	-	1,375,116.81	1,375,116.81	-	1,375,116.81
& CENTRES AJAOKUTA STEEL	-	-	-	-	3,816.72	421,812.48	7,469.62	-	-	-	-	32,607,656.46	32,607,656.46	-	32,607,656.46
COMPANY LIMITED SOLID MINERAL	-	-	-	-	894.49	1,154,539.99	339,114.27	-	-	-	-	(59,043,033.95)	-	(59,043,033.95)	(59,043,033.95)
DEVELOPMENT FUND OFFICE BUDGET	-	-	-	-	7,434.06	32,596,370.12	107,473.85	-	-	-	-	185,546,302.13	185,546,302.13	-	185,546,302.13
AND NATIONAL PLANNING NIGERIA	-	-	-	-	41,171,004.41	1,906,166.07	289,808,024.79	-	-	-	-	334,016,448.69	334,016,448.69	-	334,016,448.69
INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	-	-	-	-	11,818.31	185,431,394.22	(27,344.26)	(61,289,208.78)	-	-	-	2,178,651.32	2,178,651.32	-	2,178,651.32
CENTRE FOR MANAGEMENT DEVELOPMENT	-	-	-	-	35,787.41	3,037,419.49	11,363.63	-	-	-	-	54,810,294.00	54,810,294.00	-	54,810,294.00
NATIONAL BUREAU OF	-	-	-	-	30,966.07	2,194,177.27	107,534.01	-	-	-	-	205,420.20	205,420.20	-	205,420.20
STATISTICS BUDGET OFFICE OF THE	N -	-	-	-	258,484,172.89	54,763,142.96	1,668,668.12	-	24,938,831,912.25	-	-	25,208,932,174.64	25,208,932,174.64	-	25,208,932,174.64
FEDERATION NATIONAL SALARIES, INCOMES AND	-	-	-	-	53,017,506.03	66,920.12	(4,467.56)	-	-	-	-	61,833,406.08	61,833,406.08	-	61,833,406.08
WAGES COMMISSION REVENUE MOBILIZATION,	-	-	-	-	27,630,250.07	9,947,421.38	28,656.82	-	-	-	-	19,053,824.72	19,053,824.72	-	19,053,824.72
ALLOCATION, AND FISCAL COMMISSIO FISCAL	-	-	-	-	946,138,880.01	8,820,367.61	32,228.20	-	-	-	-	965,444,366.45	965,444,366.45	-	965,444,366.45
RESPONSILIBITY COMMISSION FEDERAL	-	-	-	-	62,770,508.81	6,038,153.58	3,893.04	(14,643,235.75)	-	-	-	65,922,980.83	65,922,980.83	-	65,922,980.83
MINISTRY OF WATER RESOURCES - HQTRS	-	-	-	-	1,166,172,681.59	4,271,785.53	453,147.62	15,001,472.71	-	-	-	1,185,150,595.97	1,185,150,595.97	-	1,185,150,595.97
NIGERIA HYDROLOGICAL SERVICE AGENCY	-	-	-	-	150,383.00	3,148,578.98	98,009.99	-	-	-	-	3,520,611.05	3,520,611.05	-	3,520,611.05
ANAMBRA/ IMO RBDA	-	-	-	-	301,784,293.59	18,524,766.76	1,217,972.00	-	-	-	-	304,122,229.37	304,122,229.37	-	304,122,229.37
BENIN/ OWENA RBDA	-	-	-	-	34,280,078.70	3,272,218.06	184,728.58	-	-	-	-	79,752,854.04	79,752,854.04	-	79,752,854.04
CHAD BASIN RBDA	-	-	-	-	410,529,570.65	1,119,963.78	73,964.72	-	-	-	-	705,599,883.17	705,599,883.17	-	705,599,883.17
CROSS RIVER RBDA	-	-	-	-	18,230.86	26,388,130.39	(5,645.95)	-	-	-	-	179,186,606.93	179,186,606.93	-	179,186,606.93
HADEJIA-JAMAÃ»ARE	-	-	-	-	556,343,713.35	5,318,020.09	252,749.10	18,899,916.37	-	-	-	880,967,957.46	880,967,957.46	-	880,967,957.46
RBDALOWER BENUE	-	-	-	-	93,033.42	15,677,755.61	160,351.90	1,479,731.40	-	-	-	54,667,263.39	54,667,263.39	-	54,667,263.39
RBDA LOWER NIGER	-	-	-	-	1,709,432,416.43	10,470,757.68	(62,459.60)	-	-	-	-	1,720,799,909.23	1,720,799,909.23	-	1,720,799,909.23
RBDA NIGER DELTA	-	-	-	-	467.95	17,377,299.37	(10,541.82)	-	-	-	-	855,233.62	855,233.62	-	855,233.62
RBDA OGUN/ OSUN	-	-	-	-	1,296.45	11,429,952.40	1,683.69	93,793,653.28	-	-	-	4,343,131.71	4,343,131.71	-	4,343,131.71
RBDA SOKOTO RIMA	-	-	-	-	-	865,307.49	3,663,414.50	34,918,345.67	-	-	-	3,664,205.54	3,664,205.54	-	3,664,205.54
RBDA UPPER BENUE	-	-	-	-		4,340,151.57									
RBDA UPPER NIGER	-	-	-	-	-4,	791.04									
RBDA	-	-	-	-	6,758,584.75	-						3,071,887.00	4,424,601,523.17	-	4,424,601,523.17
NATIONAL WATER RESOURCES INSTITUTE-	-	-	-	-	-							6,758,584.75	6,758,584.75	-	6,758,584.75
KADUNA NIGERIA INTEGRATED WATER	-	-	-	-								3,685.22	3,685.22	-	3,685.22
MANAGEMENT COMMISSION GURARA WATER	-	-	-	-	130,222.19	421,529,636.17						130,222.19	130,222.19	-	130,222.19
MANAGEMENT AUTHORITY	-	-	-	-											
	-	-	-	-											
LAW & JUSTICE SECTOR	-	-	-	-											
NATIONAL JURICIAL COUNCIL	-	-	-	-											

NOTE 28: BANK BALANCE

MDA	CONSOLIDATEDREVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
LEGAL AID COUNCIL	-	-	-	-	221,188.06	3,111,646.60	49,931,707.04	-	-	-	-	53,264,541.70	53,264,541.70		53,264,541.70
COUNCIL OF LEGAL EDUCATION	-	-	-	-	4,457,270.08	3,546,584.13	1,736.06	1,054,050,113.52	-	-	-	1,062,055,703.79	1,062,055,703.79		1,062,055,703.79
NIGERIA INSTITUTE OF ADVANCED LEGAL	-	-	-	-	113,002,634.23	29,736,983.44	150.95	-	-	-	-	142,739,768.62	142,739,768.62		142,739,768.62
STUDIES NATIONAL HUMAN RIGHTS	-	-	-	-	195,373,544.52	-	(646,165.00)	-	42,434,336.57	-	-	237,161,716.09	237,161,716.09		237,161,716.09
COMMISSION	-	-	-	-	100,074.35	(3,193.15)	-	-	-	-	-	96,881.20	96,881.20		96,881.20
REGIONAL CENTRE FOR INT'L COMMERCIAL	-	-	-	-	110,656,600.66	14,059,148.76	(556,287.76)	-	-	-	-	124,159,461.66	124,159,461.66		124,159,461.66
ARBITRATION NATIONAL DRUG LAW	-	-	-	-	398.00	3,646,459.80	26,035.72	-	-	-	-	3,672,893.52	3,672,893.52		3,672,893.52
ENFORCEMENT AGENCY NIGERIAN	-	-	-	-	31,278.40	3,416,984.46	(80,511.79)	-	-	-	-	3,367,751.07	3,367,751.07		3,367,751.07
COPYRIGHT COMMISSION NATIONAL	NS -	-	-	-	254,340,864.59	8,757,928.58	870,316,005.47	-	-	-	-	1,133,414,798.64	1,133,414,798.64		1,133,414,798.64
AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSO	MMISSION	-	-	-	487,384.57	112,932.62	944,754.38	-	-	-	-	1,545,071.57	1,545,071.57		1,545,071.57
INDEPENDENT CORRUPT PRACTICES AND RELATED	-	-	-	-											
OFFENCES CO CODE OF CONDUCT BUREAU	-	-	-	-											
REGIONAL SECTOR		-	-	-	134,500,439.64	-	(13,125.00)	-	-	-	-	134,487,314.64	134,487,314.64		134,487,314.64
FEDERAL CAPITAL TERRITORY	-	-	-	-	6,520,049,998.23	3,700,918.81	34,155,577.73	-	-	-	-	6,557,906,494.77	6,557,906,494.77		6,557,906,494.77
ADMINISTRATION FEDERAL MINISTRY	-														
OF NIGER DELTA HQTRS		-	-	-	1,397,485,383.22	93,592,472.52	1,044,390.96	-	-	-	-	1,492,122,246.70	1,492,122,246.70		1,492,122,246.70
SOCIAL SECTOR	S -	-	-	-	55,915,270.82	1,329,846.47	-	-	-	-	-	57,245,117.29	57,245,117.29		57,245,117.29
FEDERAL MINISTRY OF YOUTH & SPORTS	-	-	-	-	603,813.733,	509,651,736.55	78,474,120.39	-	-	-	-	3,588,729,670.67	3,588,729,670.67		3,588,729,670.67
DEVELOPMENT - HQTRCITIZENSHIP AND	-	-	-	-	502,957.73	8,424,085.85	7,532.12	-	-	-	-	8,934,575.70	8,934,575.70		8,934,575.70
LEADERSHIP TRAINING CENTRE NATIONAL	-	-	-	-	9,326,827.52	20,608,749.13	(18,056.47)	1,418.79	-	-	-	29,918,938.97	29,918,938.97		29,918,938.97
YOUTH SERVICE CORPS (NYSC) NIGERIA	-	-	-	-	-	55.43	44,293,515.93	(8,910.47)	-	-	-	44,284,660.89	44,284,660.89		44,284,660.89
FOOTBALL FEDERATION NIGERIA	-	-	-	-		12,493,638.14	4,562.11	51,940,275.50	-	-	-	64,494,408.59	64,494,408.59		64,494,408.59
INSTITUTE FOR SPORTS (NIS) FEDERAL	-	-	-	-	55,932.84	168,842,875.74	275,638.63	-	-	-	-	171,187,496.80	171,187,496.80		171,187,496.80
MINISTRY OF WOMEN AFFAIRS - HQTRS	-	-	-	-	2,068,982.43	-	-	-	8,415,788,567.65	-	-	8,549,841,517.73	8,549,841,517.73		8,549,841,517.73
NATIONAL CENTER FOR WOMEN DEVELOPMENT	-	-	-	-	134,052,950.08	-	-	-	142,559,396.63	-	194,832,122,237.13	197,454,913,160.82	197,454,913,160.82		197,454,913,160.82
FEDERAL MINISTRY OF EDUCATION - HQTRS	-	-	-	-	2,480,231,527.06	243,320.56	-	-	-	-	-	254,485.52	254,485.52		254,485.52
TERTIARY EDUCATION TRUST FUND	-	-	-	-	0.40	-	11,164.56	-	-	-	-	48,719,773.11	48,719,773.11		48,719,773.11
UNIVERSAL BASIC EDUCATION (UBE)	-	-	-	-	51,181,183.11	24,508,646.61	(2,461,410.00)	-	-	-	-	188,582,337.10	188,582,337.10		188,582,337.10
COMMISSION WEST AFRICAN EXAMINATION	-	-	-	-	161,899,906.82	23,607,326.68	2,173,783.67	-	-	-	-	201,270,460.66	201,270,460.66		201,270,460.66
COUNCIL (INTERNATIONAL) JOINT ADMISSIONS	-	-	-	-	177,670,063.98	48,635,077.65	(6,930.00)	-	-	-	-	534,134,723.62	534,134,723.62		534,134,723.62
MATRICULATION BOARD WEST AFRICAN	ATION -	-	-	-	485,513,789.00	346,838,912.90	(14,143.03)	-	-	-	-	709,026,293.61	709,026,293.61		709,026,293.61
EXAMINATION COUNCIL (LOCAL) NIGERIAN	-	-	-	-	327,332,788.21	14,193,491.16	34,854,592.50	-	-	-	-	19,989,546.65	19,989,546.65		19,989,546.65
INSTITUTE FOR EDUCATION PLANNERS & ADMINISTR	-	-	-	-	5,763,386.70	18,968,114.57	32,668.79	-	-	-	-	204,474,745.96	204,474,745.96		204,474,745.96
NATIONAL LIBRARY OF NIGERIA	-	-	-	-	185,476,356.51	2,344,973.68	30,274.88	-	-	-	-	2,416,590.47	2,416,590.47		2,416,590.47
NATIONAL EXAMINATIONS	-	-	-	-	59.80	33,405,090.46	71,556.99	(7,745,882.90)	-	-	-	28,157,922.66	28,157,922.66		28,157,922.66
COUNCIL MASS LITERACY	-	-	-	-	2,500,069.61	-	(1,354.51)	-	-	-	-	-	-	-	-
COUNCIL NOMADIC EDUCATION	-	-	-	-	-	56,906,674.31	-	-	-	-	-	57,098,226.87	57,098,226.87		57,098,226.87
COMMISSION NATIONAL EDUCATION RESEARCH &	-	-	-	-		281,663.88		-	-	-	-	409,849.84	409,849.84		409,849.84
DEVELOPMENT COUNCIL NATIONAL BUSINESS AND	-	-	-	-	110,827.90	41,762,283.00	80,724.66	-	-	-	-	41,877,265.13	41,877,265.13		41,877,265.13
TECHNICAL EDUCATION BOARD	-	-	-	-	68,619.60	41,208,686.26	59,566.36	-	-	-	-	41,409,413.29	41,409,413.29		41,409,413.29
TEACHERS REGISTRATION COUNCIL OF NIGERIA	T -	-	-	-	93,778.85	-	21,203.28	-	1,167,335,320.51	-	-	1,183,348,856.65	1,183,348,856.65		1,183,348,856.65
COMPUTER REGISTRATION COUNCIL OF NIGERIA	-	-	-	-	190,555.65	13,487,141.59	10,171.38	-	-	-	-	29,498,379.22	29,498,379.22		29,498,379.22
NATIONAL COMMISSION FOR COLLEGE EDUCATION	-	-	-	-	16,011,237.60	3,864,493.60	2,298.54	-	-	-	-	4,952,171.25	4,952,171.25		4,952,171.25
SECRETARIANATIONAL TEACHERS INSTITUTE	-	-	-	-	16,011,237.63	-	-	-	-	-	-	9,869.95	9,869.95		9,869.95
FEDERAL POLYTECHNIC ADO-	-	-	-	-	1,203,744.51	1,652.84	(116,066.86)	-	-	-	-	140,393.96	140,393.96		140,393.96
EKITI FEDERAL POLYTECHNIC	-	-	-	-	8,622.58	5,034.34	1,247.37	-	205,471,315.17	-	-	244,733,009.95	244,733,009.95		244,733,009.95
BAUCHI FEDERAL POLYTECHNIC	-	-	-	-	227.62	1,138,762.71	138,513.50	38,667,780.04	347,738,451.08	-	-	379,255,570.30	379,255,570.30		379,255,570.30
BIDA FEDERAL POLYTECHNIC	-	-	-	-	211,237.61	9,949.65	377,642.79	30,148,543.44	-	-	-	11,072.15	11,072.15		11,072.15
IDAH FEDERAL POLYTECHNIC	-	-	-	-	163,309.50	913,274.06	66,503.57	-	447,478,101.00	-	-	1,135,146,344.61	1,135,146,344.61		1,135,146,344.61
KAURA-NAMODA FEDERAL	-	-	-	-	-	39,444.95	1,122.50	686,120,871.00	88,745,213.17	-	-	92,757,956.28	92,757,956.28		92,757,956.28
POLYTECHNIC MUBI FEDERAL	-	-	-	-	530,144.23	11,572,873.49	103,954.32	3,698,679.27	-	-	257,172.90	11,732,720.70	11,732,720.70		11,732,720.70
POLYTECHNIC NASARAWA	-	-	-	-	8,444.60	10,367,508.65	9,001.39	-	-	-	-	11,511,023.81	11,511,023.81		11,511,023.81
FEDERAL POLYTECHNIC UWANA-	-	-	-	-	115,898.03	24,660,266.20	43,949.18	-	-	-	-	24,816,395.06	24,816,395.06		24,816,395.06
AFIKPO FEDERAL POLYTECHNIC	-	-	-	-	1,121,330.57	-	22,184.59	-	-	-	-	112,720,019.70	112,720,019.70		112,720,019.70
KADUNA FEDERAL	-	-	-	-	133,964.36	281,780.77	22,164.50	-	-	-	-	284,174.52	284,174.52		284,174.52
POLYTECHNIC OFFA FEDERAL	-	-	-	-	29,278,584.80	1,840,720.40	301,437.00	83,139,997.90	234,582,851.25	-	-	248,555,786.25	248,555,786.25		248,555,786.25
POLYTECHNIC EDE FEDERAL	-	-	-	-	1,362.61	1,399,393.01	1,031.14	-	464,187,661.69	-	-	467,458,152.90	467,458,152.90		467,458,152.90
POLYTECHNIC AUCHI FEDERAL	-	-	-	-				2,966,807.07		-	-				

NOTE 28: BANK BALANCE

MDA	CONSOLIDATED REVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL POLYTECHNIC BALI				-	-	1,535,752.76	42,655.51	-	-			1,578,408.27	1,578,408.27		1,578,408.27
FEDERAL POLYTECHNIC				-	19,760,704.40	521,886.74	348,286.50	-	-			20,630,877.64	20,630,877.64		20,630,877.64
EKOWE FEDERAL				-	5,281.43	14,985.03	1,479.56	25,798,944.00	-			25,820,690.02	25,820,690.02		25,820,690.02
POLYTECHNIC BONNY				-	17,252.41	752,386.01	14,535.70		-			784,174.12	784,174.12		784,174.12
FEDERAL POLYTECHNIC				-	25,638.66	429,567.40	3,761.53		-			458,967.59	458,967.59		458,967.59
UKANA				-	63,540.73	1,334,768.95	1,439.44		-			1,399,749.12	1,399,749.12		1,399,749.12
NATIONAL INSTITUTE FOR CONSTRUCTION	I, EDO STATE			-	16.05	6.39	515.56		-			538.00	538.00		538.00
TECHNOLOGY UROMFEDERAL POLYTECHNIC, ILE-	-			-		-			-			-	-		-
OLUJI, ONDO STATE FEDERAL COLLEGE OF				-	-	9,818,239.00	47,028.97	-	-			9,865,267.97	9,865,267.97		9,865,267.97
EDUCATION ABEOKUTA				-	174,942.95	11,573,300.37	73,885.86	-	-		-	11,822,129.18	11,822,129.18		11,822,129.18
FEDERAL COLLEGE OF EDUCATION				-	781.99	5,003,356.00	698.23	1,988,103.39	149,992,648.52		1,423,408.74	158,408,996.87	158,408,996.87		158,408,996.87
AKOKA FEDERAL COLLEGE OF EDUCATION				-	58,357,707.00	198,753.72	6,539.46	-	-			58,563,000.18	58,563,000.18		58,563,000.18
ASABA FEDERAL COLLEGE OF				-	5,556,610.13	1,162.14	39,599.49	922,725,550.78	-			928,322,922.54	928,322,922.54		928,322,922.54
EDUCATION BICHI FEDERAL COLLEGE OF				-	98,004.67	-	752,770.14	-	-			850,774.81	850,774.81		850,774.81
EDUCATION GOMBE FEDERAL COLLEGE OF				-	160.78	8,075,473.88	2,391.02	109,752,836.91	279,580,638.35			397,411,500.94	397,411,500.94		397,411,500.94
EDUCATION GUSAU FEDERAL COLLEGE OF				-	101,269.40	9,618,173.34	64,547.51	-	-			9,783,990.25	9,783,990.25		9,783,990.25
EDUCATION KANO FEDERAL COLLEGE OF				-	3.00	128,413.36	63,044.72	-	-		-	191,461.08	191,461.08		191,461.08
EDUCATION KATSINA FEDERAL COLLEGE OF				-	36,307,050.18	757,968.67	(41,977.09)	11,951,043.11	178,733,413.56		22,187,069.00	249,894,567.43	249,894,567.43		249,894,567.43
EDUCATION KOTANGORA FEDERAL COLLEGE				-	4,089.20	600,778.37	(119,591.44)		-			485,276.13	485,276.13	(3,673.78)	485,276.13
OF EDUCATION OBUDU FEDERAL COLLEGE				-	2,288.39	1,491.91	(7,454.08)		-			(3,673.78)			(3,673.78)
OF EDUCATION OKENE FEDERAL COLLEGE				-	70,879.15	11,123,259.26	(118,054.89)		-			11,076,083.52	11,076,083.52		11,076,083.52
OF EDUCATION OMUKU FEDERAL				-	8,064.40	2,372,817.22	(98,498.11)		-			2,282,383.51	2,282,383.51		2,282,383.51
COLLEGE OF EDUCATION ONDO FEDERAL				-	29,816.81	5,271,114.19	11,723.85		-			5,312,654.85	5,312,654.85	(116,670.66)	5,312,654.85
COLLEGE OF EDUCATION OYO FEDERAL				-	287.75	-	(116,958.41)		-			(116,670.66)			(116,670.66)
COLLEGE OF EDUCATION PANKSHIN				-	8,135.74	4,052,152.30	(144,624.00)		-			3,915,664.04	3,915,664.04		3,915,664.04
FEDERAL COLLEGE OF EDUCATION				-	6,142.70	268,985.35	(31,082.24)		-			244,045.81	244,045.81		244,045.81
POTISKUM FEDERAL COLLEGE OF				-	930,546.40	-	492,628.62	6,797,677.36	131,912,139.24		-	1,423,175.02	1,423,175.02		1,423,175.02
EDUCATION UMUNZE FEDERAL COLLEGE				-	20,719,213.20	54,893.15	7,770.65	84,409,064.60	463,200,822.53		(532,022,224.78)	159,491,693.60	159,491,693.60		159,491,693.60
OF EDUCATION YOLA FEDERAL COLLEGE				-	11,123.33	56,199,339.12	(11,439.63)	-	-			71,786,685.17	71,786,685.17		71,786,685.17
OF EDUCATION ZARIA FEDERAL COLLEGE				-	41,209,416.72	1,015.33	12,590.67	1,997,627,726.19	187,138,692.95			41,223,022.72	41,223,022.72	(1,432,286,796.22)	41,223,022.72
OF EDUCATION EHA-AMUFU ALVAN IKOKU				-	30,145,616.64	60,979,194.62	9,588,818.35	(924,108,995.02)	137,600,556.46			2,285,480,048.75	2,285,480,048.75		2,285,480,048.75
COLLEGE OF EDUCATION, OWERRI NATIONAL				-	73,143,460.00	281,101,038.07	(22,855.73)(1		-			(1,432,286,796.22)			(1,432,286,796.22)
UNIVERSITIES COMMISSION SECRETARIAT				-	3,152,456.51	62,044,160.86	(197,349.73)		-			64,999,267.64	64,999,267.64		64,999,267.64
UNIVERSITY OF IBADAN				-	28,732,856.43	19,493,338.15	10,143,636.95		-			58,369,831.53	58,369,831.53		58,369,831.53
UNIVERSITY OF LAGOS				-	12,889,476.63	39,343,151.64	9,581,962.64	2,578,536,317.95	0.03			61,814,590.91	61,814,590.91		61,814,590.91
UNIVERSITY OF NIGERIA, NNSUKA				-	2,003.57	123,115,417.97	3,989,437,248.49	2,316,897.10	1,017,887,098.49			6,691,090,988.01	6,691,090,988.01		6,691,090,988.01
AHMADU BELLO UNIVERSITY,				-	-	574,363.67	(848,019.25)	1,919,123,031.72	1,729,288,351.81			1,019,930,340.01	1,019,930,340.01		1,019,930,340.01
ZARIA OBAFEMI AWOLOWO				-	2,132,856.42	90,506,052.33	9,288.83		-			3,741,059,581.11	3,741,059,581.11		3,741,059,581.11
UNIVERSITY UNIVERSITY OF				-	26,876,091.47	46,362,120.84	8,327.18		-			73,246,539.49	73,246,539.49		73,246,539.49
BENIN UNIVERSITY OF				-	303,295,383.41	30,853,896.50	269,200.94	-	-			334,418,480.85	334,418,480.85		334,418,480.85
JOS UNIVERSITY OF CALABAR				-	5,051.84	34,076.13	4,384.41	211,512,104.00	(49,373,025.05)			43,512.38	43,512.38		43,512.38
UNIVERSITY OF ILORIN				-	-	202.94	(2,648.24)		-			162,136,633.65	162,136,633.65		162,136,633.65
UNIVERSITY OF ABUJA				-	50,097,882.93	45,567,649.39	91,960.52		-			95,757,492.84	95,757,492.84		95,757,492.84
UNIVERSITY OF AGRICULTURE,				-	3,794,508.78	10,113,871.91	(241,466.94)		-			13,666,913.75	13,666,913.75		13,666,913.75
ABEOKUTA UNIVERSITY OF				-	109,080.10	9,438,159.46	515,172.49		-			10,062,412.05	10,062,412.05		10,062,412.05
AGRICULTURE, MAKURDI				-	150,510.85	34,186,200.53	(15,432.89)	-	-			34,321,278.49	34,321,278.49		34,321,278.49
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE,				-	1.46	328,380.71	(6,837.48)	198,982,182.05	507,313,000.12			321,544.69	321,544.69		321,544.69
UMUDIKE UNIVERSITY OF PORT				-	1,856.40	686,942.29	64,142.97		-			707,048,123.83	707,048,123.83		707,048,123.83
HARCOURT ABUBAKAR TAFAWA BALEWA				-	30,856,357.77	-	(2,431.70)		-			30,853,926.07	30,853,926.07		30,853,926.07
UNIVERSITY, BAUCHI UNIVERSITY OF				-	11,111.56	97,738.96	550,018.99		-			561,130.55	561,130.55		561,130.55
TECHNOLOGY, OWERRI FEDERAL UNIVERSITY				-	-	114,000.00	6,388,980.85		-			6,486,719.81	6,486,719.81		6,486,719.81
OF TECHNOLOGY, AKURE FEDERAL UNIVERSITY				-	263,005.77	46,245,139.87	110,403.68		-			487,409.45	487,409.45		487,409.45
OF TECHNOLOGY, MINNA FEDERAL UNIVERSITY				-	49,242,870.50	32,315,532.96	508,640.27	-	-			95,996,650.64	95,996,650.64		95,996,650.64
OF TECHNOLOGY, YOLA UNIVERSITY OF UYO				-	4,521.33	217,993.33	(27,634.65)	1,284,611.18	-			32,292,419.64	32,292,419.64		32,292,419.64
UNIVERSITY OF MAIDUGURI				-	2,734,828.22	2,675,980.00	11,367.38	-	-			4,248,800.11	4,248,800.11		4,248,800.11
NNAMDI AZIKIWE UNIVERSITY, AWKA				-	419.62	12,568.59	(622.48)	262,464.44	-			2,675,777.14	2,675,777.14		2,675,777.14
BAYERO UNIVERSITY, KANO				-	-	33,115,573.81	(17,051.26)	-	-			257,981.77	257,981.77		257,981.77
USMAN DAN FODIO UNIVERSITY, SOKOTO				-	-	-	(16,564.60)	-	-			33,099,009.21	33,099,009.21		33,099,009.21
NATIONAL MATHEMATICAL CENTRE,				-											
SHEDA FRENCH LANGUAGE VILLAGE				-											

NOTE 28: BANK BALANCE

MDA	CONSOLIDATEDREVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL UNIVERISTY NDUFU ALIKE	-	-	-	-	63,011.74	315,475.67	(334,675.94)	-	-	-	-	43,811.47	43,811.47		43,811.47
IKWO FEDERAL UNIVERSITY	-	-	-	-	915.51	2,125,326.62	(16,156.89)	-	-	-	-	2,110,085.24	2,110,085.24		2,110,085.24
LAFIA FEDERAL UNIVERSITY	-	-	-	-	1,682.05	-	10,971.57	-	605,623,803.58	-	-	605,636,457.20	605,636,457.20		605,636,457.20
DUTSIN-MA FEDERAL UNIVERSITY	-	-	-	-	877.02	8,739,426.97	375,873.69	374,902,149.15	(1,818,258,478.69)	-	(517,967,920.44)	(1,952,208,072.30)		(1,952,208,072.30)	(1,952,208,072.30)
KASHERE FEDERAL UNIVERSITY	-	-	-	-	88.92	237,200.26	(154,756.25)	-	-	-	-	82,532.93	82,532.93		82,532.93
LOKOJA FEDERAL UNIVERSITY	-	-	-	-	912,737.00	384,024,456.40	(2,495.84)	-	-	-	-	384,934,697.56	384,934,697.56		384,934,697.56
WUKARI FEDERAL UNIVERSITYOF	-	-	-	-	731.11	24,295,212.82	25,657.81	-	-	-	-	24,321,601.74	24,321,601.74		24,321,601.74
BERNIN KEBBI FEDERAL	-	-	-	-	83,067,160.23	6,340,395.25	4,752.23	-	-	-	-	89,412,307.71	89,412,307.71		89,412,307.71
UNIVERSITYOF GASHUA FEDERAL	-	-	-	-	758,960.39	11,469,376.18	(77,787.97)	-	-	-	-	12,150,548.60	12,150,548.60		12,150,548.60
UNIVERSITYOF GUSAU DIVISION OF	-	-	-	-	4,191.24	13,528.22	(1,814.49)	-	-	-	-	15,904.97	15,904.97		15,904.97
AGRICULTURAL COLLEGE, ABU ZARIA	-	-	-	-	39,296.87	25,735.75	(64,404.64)	-	-	-	-	627.98	627.98		627.98
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES,	-	-	-	-	54,259,621.37	23,389,968.07	520,109.08	-	-	-	-	78,169,698.52	78,169,698.52		78,169,698.52
EFFURUN NATIONAL OPEN UNIVERSITY	-	-	-	-	2.21	2.00	53,700.77	-	-	-	-	53,704.98	53,704.98		53,704.98
F.S.C. SOKOTO	-	-	-	-	310,169.47	1.00	1,213,388.78	-	-	-	-	1,523,559.25	1,523,559.25		1,523,559.25
FGC AZARE	-	-	-	-	34.59	178,077.48	(10,752.13)	-	-	-	-	167,359.94	167,359.94		167,359.94
FGC BUNI-YADI	-	-	-	-	28,373.64	396,775.57	(1,694.38)	-	-	-	-	423,454.83	423,454.83		423,454.83
FGC BIRIN YAURI	-	-	-	-	1,252,062.46	429,825.53	311,502.28	422,544.26	-	-	-	2,415,934.53	2,415,934.53	(1,719.61)	2,415,934.53
FGC DAURA	-	-	-	-	-	1.00	(1,720.61)	-	-	-	-	(1,719.61)			(1,719.61)
FGC GANYE	-	-	-	-	18,106.83	2.00	(7,897.32)	3,597,074.18	-	-	-	3,607,285.69	3,607,285.69		3,607,285.69
FGC GARKI	-	-	-	-	9.76	0.07	84,562.51	-	-	-	-	84,572.34	84,572.34		84,572.34
FGC IJANIKIN	-	-	-	-	769,430.17	24,044,359.33	5,963.87	378,200.96	-	-	-	25,197,954.33	25,197,954.33	(22,322.73)	25,197,954.33
FGC IKET NISE	-	-	-	-	381.99	1.00	46,883.78	(69,589.50)	-	-	-	(22,322.73)			(22,322.73)
FGC IKET	-	-	-	-	99.97	452.00	23,306.50	31,991.92	-	-	-	55,850.39	55,850.39	(7,401.07)	55,850.39
VANDAKYA FGC	-	-	-	-	33.25	1.00	(7,435.32)	-	-	-	-	(7,401.07)			(7,401.07)
IKOM FGC IKOT	-	-	-	-	100,058.00	3.00	45,981.99	-	-	-	-	146,042.99	146,042.99		146,042.99
EKPENE FGC	-	-	-	-	-	1.00	1,088,021.50	6,841,617.27	-	-	-	7,929,639.77	7,929,639.77		7,929,639.77
IKURIN FGC	-	-	-	-	43,610,303.37	1.00	49,574.12	-	-	-	-	43,659,878.49	43,659,878.49		43,659,878.49
JOS FGC	-	-	-	-	240,134.05	50,660,712.62	37,801.90	14,629,307.85	-	-	-	50,938,648.57	50,938,648.57		50,938,648.57
KADUNA FGC	-	-	-	-	19,546.78	59,288,154.70	160.50	14,629,307.85	-	-	-	73,937,169.83	73,937,169.83		73,937,169.83
KANO FGC	-	-	-	-	19,546.78	59,288,154.70	160.50	-	-	-	-	73,937,169.83	73,937,169.83		73,937,169.83
KEFFI FGC	-	-	-	-	4,443.00	2.00	320,831.86	(109,387.00)	-	-	-	325,276.86	325,276.86		325,276.86
KIYAWA FGC	-	-	-	-	10,274.79	1.00	156,733.92	-	-	-	-	57,622.71	57,622.71		57,622.71
KWALI FGC	-	-	-	-	4,184,199.75	1.00	44,871.29	-	-	-	-	4,229,072.04	4,229,072.04		4,229,072.04
MAIDUGURI FGC	-	-	-	-	4,241.74	3.00	(2,423.61)	21,940.52	-	-	-	1,821.13	1,821.13		1,821.13
MINJIBIR FGC	-	-	-	-	10,769.84	17,067,414.07	35,393.90	-	-	-	-	17,135,518.33	17,135,518.33		17,135,518.33
MINNA FGC	-	-	-	-	44,229.65	1.00	5,993.57	-	-	-	-	50,224.22	50,224.22		50,224.22
ODIKOLOGUNA	-	-	-	-	28,026.68	1.00	33,617.79	-	-	-	-	61,645.47	61,645.47		61,645.47
FGC ODOGBOLU	-	-	-	-	39.28	437,391.55	116,429.07	-	-	-	-	553,859.90	553,859.90		553,859.90
FGC	-	-	-	-	221,016.71	1.00	(7,245.00)	-	-	-	-	213,772.71	213,772.71		213,772.71
OGBOMOSHMO	-	-	-	-	237.88	27,630,033.51	(5,749.58)	-	-	-	-	27,624,521.81	27,624,521.81		27,624,521.81
FGC OGOJA	-	-	-	-	1,753,161.14	444,362.25	658,139.00	-	-	-	-	2,855,662.39	2,855,662.39		2,855,662.39
FGC OHAFIA	-	-	-	-	283.05	18,811,731.00	26,414.44	-	-	-	-	18,838,428.49	18,838,428.49		18,838,428.49
FGC OKIGWE	-	-	-	-	49,042.47	44,412,850.00	1,674.43	-	-	-	-	44,463,566.90	44,463,566.90		44,463,566.90
FGC OKPOSI	-	-	-	-	5,546.79	7,597,761.00	15,174.01	-	-	-	-	7,618,481.80	7,618,481.80		7,618,481.80
FGC ONITSHA	-	-	-	-	120,368.75	1.00	95,357.74	-	-	-	-	215,727.49	215,727.49		215,727.49
FGC PORT	-	-	-	-	20,000.01	22,666,738.00	(6,430.28)	-	-	-	-	22,680,307.73	22,680,307.73		22,680,307.73
HARCOURTFGC	-	-	-	-	1,669,332.61	1.00	(723.87)	8,348,453.50	-	-	-	10,017,063.24	10,017,063.24		10,017,063.24
POTISKUM FGC	-	-	-	-	854,494.68	78,143,900.00	204,747.57	-	-	-	-	79,203,142.25	79,203,142.25		79,203,142.25
RUBBOCHI FGC	-	-	-	-	849.35	1.00	19,529.22	112,763.17	-	-	-	133,142.74	133,142.74		133,142.74
SOKOTO FGC	-	-	-	-	2,862,975.94	1,104,117.95	(3,034.02)	-	-	-	-	3,964,059.87	3,964,059.87		3,964,059.87
UGWOLAWO FGC	-	-	-	-	4,659.68	5.00	1,065,388.46	-	-	-	-	1,070,053.14	1,070,053.14		1,070,053.14
WARRI FGC	-	-	-	-	29,354.47	1.00	21,360.99	97,907.99	-	-	-	148,624.45	148,624.45		148,624.45
ZARIA FGC,	-	-	-	-	129,938.75	1.00	35,437.92	-	-	-	-	165,377.67	165,377.67		165,377.67
BILLIRI FGC,	-	-	-	-	0.90	2.00	671.74	-	-	-	-	674.64	674.64		674.64
IDO-ANI FGC,	-	-	-	-	17,157.87	1.00	1,017,014.04	187,614,106.74	-	-	-	188,648,279.65	188,648,279.65		188,648,279.65
IKOLE FGGC	-	-	-	-	24,103.40	7,608,400.00	40,648.66	-	-	-	-	7,673,152.06	7,673,152.06		7,673,152.06
ABAJI FGGC	-	-	-	-	100,000.47	281,260.55	24,744.67	-	-	-	-	636,413.69	636,413.69		636,413.69
ABULOMA FGGC	-	-	-	-	17,299.47	606,386.47	58,735.19	230,408.00	-	-	-	682,421.13	682,421.13		682,421.13
AKURE FGGC															
ANKA FGGC															
BAJOGA FGGC															
BAKORI FGGC															

NOTE 28: BANK BALANCE

MDA	CONSOLIDATED REVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FGGC BWARI	-	-	-	-	35,357.89	1.00	550,291.61	-	-	-	-	585,650.50	585,650.50		585,650.50
FGGC CALABAR	-	-	-	-	8,199.18	41,648,015.93	32,825.00	2,917,005.25	-	-	-	44,606,045.36	44,606,045.36		44,606,045.36
FGGC EFON ALAYE	-	-	-	-	45,546.80	8,851,017.00	48,791.03	99.00	-	-	-	8,945,453.83	8,945,453.83		8,945,453.83
FGGC EFON IMNRINGI	-	-	-	-	9,884.98	1.00	6,726.51	-	-	-	-	16,612.49	16,612.49		16,612.49
FGGC ENUGU	-	-	-	-	42,274.46	1,548,816.00	196,748.25	50,000.00	-	-	-	1,837,838.71	1,837,838.71		1,837,838.71
FGGC EZZAMGBO ABAKALIKI	-	-	-	-	1,001,500.95	22,466,243.00	686,042.38	261,910.07	-	-	-	24,415,696.40	24,415,696.40		24,415,696.40
FGGC GBOKO	-	-	-	-	53,186,345.18	1.00	215,578.00	-	-	-	-	53,401,924.18	53,401,924.18		53,401,924.18
FGGC GUSAU	-	-	-	-	67,254.41	15,824,322.00	179,577.90	-	-	-	-	16,071,154.31	16,071,154.31		16,071,154.31
FGGC GWANDU	-	-	-	-	22,982.47	4,899,420.00	65,505.48	-	-	-	-	4,987,907.95	4,987,907.95		4,987,907.95
FGGC IBILLO	-	-	-	-	329,103.05	3,486,648.48	38,893.55	-	-	-	-	3,854,645.08	3,854,645.08		3,854,645.08
FGGC IBUSA	-	-	-	-	2,104.52	1.00	5,422,425.92	117,910,956.41	-	-	-	123,335,487.85	123,335,487.85		123,335,487.85
FGGC IKOT-OBIO-ITONG	-	-	-	-	469.63	18,088,624.20	4,399.64	-	-	-	-	18,093,493.47	18,093,493.47		18,093,493.47
FGGC ILORIN	-	-	-	-	-	1,185,407.73	149,969.08	-	-	-	-	1,335,376.81	1,335,376.81		1,335,376.81
FGGC IPETUMODU	-	-	-	-	735.06	795,266.51	42,683.97	283,144.20	-	-	-	1,121,829.74	1,121,829.74		1,121,829.74
FGGC JALINGO	-	-	-	-	1,050,696.86	1.00	17,264.40	-	-	-	-	1,067,962.26	1,067,962.26		1,067,962.26
FGGC KABBA	-	-	-	-	0.02	1.00	9,755.57	2,709,645.06	-	-	-	2,719,401.65	2,719,401.65		2,719,401.65
FGGC KAZAURE	-	-	-	-	393.10	1.00	21,390.75	(99,635,772.00)	-	-	-	(99,613,987.15)		(99,613,987.15)	(99,613,987.15)
FGGC LANGTANG	-	-	-	-	26,050.81	-	-	-	-	-	-	26,050.81	26,050.81		26,050.81
FGGC LEJJA	-	-	-	-	-	1.00	142,303.70	(6,633,070.26)	-	-	-	(6,490,765.56)		(6,490,765.56)	(6,490,765.56)
FGGC MONGUNO	-	-	-	-	-	444,119.99	-	-	-	-	-	444,119.99	444,119.99		444,119.99
FGGC NEW BUSA	-	-	-	-	4,445.83	17,959,981.30	38,589.24	-	-	-	-	18,003,016.37	18,003,016.37		18,003,016.37
FGGC OMU-ARAN	-	-	-	-	35.60	3,823,113.76	(14,935.54)	-	-	-	-	3,808,213.82	3,808,213.82		3,808,213.82
FGGC OWERRI	-	-	-	-	238.00	63,908,635.36	8,091.16	1,219,998.20	-	-	-	65,136,962.72	65,136,962.72		65,136,962.72
FGGC OYO	-	-	-	-	2,896.53	1,182,125.94	231,059.11	-	-	-	-	1,416,081.58	1,416,081.58		1,416,081.58
FGGC SHAGAMU	-	-	-	-	964.80	1.00	3,675.41	2,195,834.43	-	-	-	2,200,475.64	2,200,475.64		2,200,475.64
FGGC GUMI TAMBAWAL	-	-	-	-	355.16	3,071,411.31	12,567.63	7,721,300.53	-	-	-	10,805,634.63	10,805,634.63		10,805,634.63
FGGC UMUAHIA	-	-	-	-	1,179,555.11	1.00	(1,394.16)	31,277,425.96	-	-	-	32,455,587.91	32,455,587.91		32,455,587.91
FGGC WUKARI	-	-	-	-	86,522.78	14,902,245.02	22,820.29	5,217,359.94	-	-	-	20,228,948.03	20,228,948.03		20,228,948.03
FGGC, YOLA	-	-	-	-	328.45	1,278,403.75	(4,210.19)	(152,529.13)	-	-	-	1,121,992.88	1,121,992.88		1,121,992.88
FSTC AHOADA	-	-	-	-	345,268.55	1.00	14.73	12,768,102.00	-	-	-	13,113,386.28	13,113,386.28		13,113,386.28
FSTC AWKA	-	-	-	-	646,522.85	-	-	-	-	-	-	646,522.85	646,522.85		646,522.85
FSTC JUBU-IMUSHIN	-	-	-	-	38,382.78	1.00	32,936.67	25,361,667.44	-	-	-	25,432,987.89	25,432,987.89		25,432,987.89
FSTC MICHIKA	-	-	-	-	-	-	-	1,683,497.39	-	-	-	1,683,497.39	1,683,497.39		1,683,497.39
FSTC TUNGBO - YENAGOA	-	-	-	-	13,546.80	9,814,359.00	708,534.34	-	-	-	-	10,536,440.14	10,536,440.14		10,536,440.14
FSTC USI-EKITI	-	-	-	-	693.15	21,586,070.00	36,964.76	-	-	-	-	21,623,727.91	21,623,727.91		21,623,727.91
FTC IKARE	-	-	-	-	18,010,911.69	1.00	82,629.74	(4,758,662.38)	-	-	-	13,334,880.05	13,334,880.05		13,334,880.05
FTC ILESA	-	-	-	-	1,794.19	874,360.21	24,966.91	930,472.31	-	-	-	1,831,593.62	1,831,593.62		1,831,593.62
FTC JALINGO	-	-	-	-	41,800.00	1.00	20,677.51	711,069.52	-	-	-	773,548.03	773,548.03		773,548.03
FTC KAFANCHAN	-	-	-	-	1,312.91	(3,759.51)	-	1,667,487.18	-	-	-	1,665,040.58	1,665,040.58		1,665,040.58
FTC LASSA	-	-	-	-	5,555.18	129,931.16	8,065.60	-	-	-	-	143,551.94	143,551.94		143,551.94
FTC OHANSO	-	-	-	-	6,233,151.73	1.00	18,137.01	-	-	-	-	6,251,289.74	6,251,289.74		6,251,289.74
FTC OROZO	-	-	-	-	-	1.84	988,408.61	13,042,002.81	-	-	-	14,030,413.26	14,030,413.26		14,030,413.26
FTC OTOBI	-	-	-	-	839,588.48	1.00	32,131.83	-	-	-	-	871,721.31	871,721.31		871,721.31
FTC OTUPKO	-	-	-	-	295.93	449,456.85	(2,682.41)	162,493.35	-	-	-	609,563.72	609,563.72		609,563.72
FTC SHIRORO	-	-	-	-	40,525,200.00	22,145,113.79	(1,671.01)	17,874,049.59	-	-	-	80,542,692.37	80,542,692.37		80,542,692.37
FTC UROMI	-	-	-	-	25,046.82	1.00	(3,327.63)	4,101,686.32	-	-	-	4,123,406.51	4,123,406.51		4,123,406.51
FTC UYO	-	-	-	-	99.98	1.00	(6,045.93)	2,312.26	-	-	-	(3,632.69)		(3,632.69)	(3,632.69)
FTC YABA	-	-	-	-	446,723.98	112,945,296.99	62,584.34	(18,894,393.07)	-	-	-	94,560,212.24	94,560,212.24		94,560,212.24
FTC ZURU	-	-	-	-	2,000.72	1.00	19,457.71	-	-	-	-	21,459.43	21,459.43		21,459.43
KING'S COLLEGE	-	-	-	-	62,342.82	1,448,178.33	133,708.70	-	-	-	-	1,644,229.85	1,644,229.85		1,644,229.85
QUEEN'S COLLEGE LAGOS	-	-	-	-	110,777.29	1.00	85,237.33	-	-	-	-	196,015.62	196,015.62		196,015.62
SULEJA ACADEMY	-	-	-	-	130,671.38	-	(5,200.76)	1,801,942.00	-	-	-	1,927,412.62	1,927,412.62		1,927,412.62
FSTC,DOMA	-	-	-	-	44,970.17	588,704.06	337.00	-	-	-	-	634,011.23	634,011.23		634,011.23
FSTC DAYI	-	-	-	-	678,201.06	226,468.25	986,204.37	2,870,000.00	-	-	-	4,760,873.68	4,760,873.68		4,760,873.68
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	-	-	-	-	124,665.77	7,467,978.56	(435.59)	-	-	-	-	7,592,208.74	7,592,208.74		7,592,208.74
NATIONAL BOARD FOR TECHNICAL EDUCATION	-	-	-	-	376,086.15	16,652,372.30	31,856.38	290,843,415.26	-	-	-	307,903,730.09	307,903,730.09		307,903,730.09
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIE (NBAIS) HQ	TRS -	-	-	-	87,155.14	1.00	(2,140,356.94)	-	-	-	-	(2,053,200.80)		(2,053,200.80)	(2,053,200.80)

NOTE 28: BANK BALANCE

MDA	CONSOLIDATEDREVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	-	-	-	-	132.50	2,706,510.95	118,346.00	-	-	-	-	2,824,989.45	2,824,989.45		2,824,989.45
RADIOGRAPHERS REGISTRATION BOARD	-	-	-	-	580,515.07	-	-	-	-	-	-	580,515.07	580,515.07		580,515.07
DENTAL TECHNOLOGY REGISTRATION BOARD	-	-	-	-	23,862,279.29	-	-	-	-	-	-	23,862,279.29	23,862,279.29		23,862,279.29
HEALTH RECORDS REGISTRATION BOARD	-	-	-	-	-	1,596,962.85	(21,360.00)	-	-	-	-	1,575,602.85	1,575,602.85		1,575,602.85
OPTOMETRIST AND DISPENSING OPTICIANS BOARD O NIGERIA	-	-	-	-	29,950.00	461,018.78	(14,147.64)	-	-	-	-	476,821.14	476,821.14		476,821.14
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	-	-	-	-	1,116,072.36	-	-	-	-	-	-	1,116,072.36	1,116,072.36		1,116,072.36
NURSING AND MIDWIFERY COUNCIL	-	-	-	-	63,027,950.00	658,327.95	1,839,401.36	-	-	-	-	65,525,679.31	65,525,679.31		65,525,679.31
PHARMACIST COUNCIL OF NIGERIA COUNCIL	-	-	-	-	-	27,261,705.30	2,410.84	-	-	-	-	27,264,116.14	27,264,116.14		27,264,116.14
MEDICAL AND DENTAL COUNCIL OF NIGERIA	-	-	-	-	-	9,775,220.48	2,019,873.21	131,010,960.99	-	-	-	142,806,054.68	142,806,054.68		142,806,054.68
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AN	D CONTROL -	-	-	-	85,110.14	11,802,928.35	(25,948.76)	-	-	-	-	11,862,089.73	11,862,089.73		11,862,089.73
MEDICAL REHABILITATION THERAPY BOARD	-	-	-	-	0.04	513,946.21	(5,856.40)	-	-	-	-	508,089.85	508,089.85		508,089.85
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENU	GU -	-	-	-	501.60	9,112,268.82	(1,982.64)	-	-	-	-	9,110,787.78	9,110,787.78		9,110,787.78
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	-	-	-	-	99.65	67,001.78	73,115.51	-	-	-	-	140,216.94	140,216.94		140,216.94
NURSE TUTOR TRAINING - ENUGU	-	-	-	-	15,500.00	30,897.45	1,673.68	-	-	-	-	48,071.13	48,071.13		48,071.13
NURSE TUTOR PROGRAMME AKOKA LAGOS	-	-	-	-	5,000.00	101,609.46	(51.48)	-	-	-	-	106,557.98	106,557.98		106,557.98
NURSE TUTOR TRAINNING KADUNA	-	-	-	-	26,209.99	749,200.42	(797.64)	-	-	-	-	774,612.77	774,612.77		774,612.77
NURSE TUTOR TRAINNING IBADAN	-	-	-	-	225.20	38,327.93	7,006.00	-	-	-	-	45,559.13	45,559.13		45,559.13
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJAN	IKIN LAGOS -	-	-	-	-	3,621,991.09	367,124.13	-	-	-	-	3,989,115.22	3,989,115.22		3,989,115.22
PHC TUTORS PROGRAMME,'UCH-IBADAN	-	-	-	-	-	1,251,085.93	5,723.18	-	-	-	-	1,256,809.11	1,256,809.11		1,256,809.11
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	-	-	-	-	-	-	19,011.56	-	-	-	-	19,011.56	19,011.56		19,011.56
COMMUNITY HEALTH TUTOR PROGRAMME UCH	-	-	-	-	853.95	72,001.61	207,763.00	-	-	-	-	280,618.56	280,618.56		280,618.56
UNIVERSITY COLLEGE HOSPITAL IBADAN	-	-	-	-	191,890,470.06	-	-	547,732.57	-	-	26,495,203.41	218,933,406.04	218,933,406.04		218,933,406.04
LAGOS UNIVERSITY TEACHING HOSPITAL	-	-	-	-	-	999,999.95	14,422.38	-	-	-	-	1,014,422.33	1,014,422.33		1,014,422.33
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-	-	-	-	-	781,533.95	22,740,046.86	(13,937.48)	-	-	-	23,507,643.33	23,507,643.33		23,507,643.33
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-	-	-	-	300,000.00	165,208.94	(613,130.67)	-	-	-	-	(147,921.73)		(147,921.73)	(147,921.73)
UNIVERSITY OF BENIN TEACHING HOSPITAL	-	-	-	-	4,646,170.57	56,134,884.48	(25,988.02)	-	-	-	-	60,755,067.03	60,755,067.03		60,755,067.03
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	-	-	-	-	380,730,998.61	424,577,074.46	(20,871.27)	-	-	-	-	805,287,201.80	805,287,201.80		805,287,201.80
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	-	-	-	-	129,209.29	69,054,926.16	(359,888.32)	-	-	-	-	68,824,247.13	68,824,247.13		68,824,247.13
JOS UNIVERSITY TEACHING HOSPITAL	-	-	-	-	3,975,950.47	242,056,863.69	(56,427.59)	-	-	-	-	245,976,386.57	245,976,386.57		245,976,386.57
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-	-	-	-	-	33,132,991.25	(269,030.00)	-	-	-	-	32,863,961.25	32,863,961.25		32,863,961.25
UNIVERSITY OF CALABAR TEACHING HOSPITAL	-	-	-	-	452,867.77	52,664,150.28	4,015,870.15	-	-	-	-	57,132,888.20	57,132,888.20		57,132,888.20
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	-	-	-	-	287,181,196.37	136,811,845.18	(363,986.03)	-	-	-	-	423,629,055.52	423,629,055.52		423,629,055.52
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOT	O -	-	-	-	-	-	12,790.39	-	-	-	-	12,790.39	12,790.39		12,790.39
AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	-	-	-	593,969.31	240,559,783.26		-	14,619,744.43	-	189,177,158.51	444,950,655.51	444,950,655.51		444,950,655.51
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	-	-	-	413,249.04	138,442,056.47	(147,972.64)	-	-	-	-	138,707,332.87	138,707,332.87		138,707,332.87
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	-	-	-	-	0.12	121,115,553.00	108,175.33	-	-	-	-	121,223,728.45	121,223,728.45		121,223,728.45
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	BAUCHI -	-	-	-	-	101,926.40	-	-	-	-	-	101,926.40	101,926.40		101,926.40
FEDERAL SPECIALIST HOSPITAL, IRRUA	-	-	-	-	7,594.29	5,751,103.49	(60,652.81)	-	-	-	-	5,698,044.97	5,698,044.97		5,698,044.97
UNIVERSITY OF UYO TEACHING HOSPITAL	-	-	-	-	622,284.14	573,985,132.11	267,019.03	-	-	-	-	574,874,435.28	574,874,435.28		574,874,435.28
FEDERAL STAFF HOSPITAL -ABUJA	-	-	-	-	151,809.47	0.08	(70,980.00)	122,767,883.68	-	-	-	122,848,713.23	122,848,713.23		122,848,713.23
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-	-	-	-	37.44	2,756,579.55	(352.96)	4,189,402.47	-	-	-	6,945,666.50	6,945,666.50		6,945,666.50
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	-	-	-	-	2,927,480.32	7,497,908.65	57,175.04	-	-	-	-	10,482,564.01	10,482,564.01		10,482,564.01
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	-	-	-	-	18,888.41	3,476,792.71	(113,001.17)	25,654,576.31	-	-	-	29,037,256.26	29,037,256.26		29,037,256.26
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	-	-	-	-	448,699.98	29,019,918.90	(62,805.34)	-	-	-	-	29,405,813.54	29,405,813.54		29,405,813.54
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	-	-	-	-	61,489,502.85	28,773,010.63	968,758.38	-	-	-	-	91,231,271.86	91,231,271.86		91,231,271.86
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	-	-	-	-	67,644,331.92	121,345.72	204,717,627.21	-	-	-	-	272,483,304.85	272,483,304.85		272,483,304.85
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	-	-	-	-	64,834.88	5,364,765.57	952,608.68	-	-	-	-	6,382,209.13	6,382,209.13		6,382,209.13
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE ME	DICINE, NIGERIA -	-	-	-	9,888,000.00	66.98	4,182,188.68	-	-	-	-	14,070,255.66	14,070,255.66		14,070,255.66



NOTE 28: BANK BALANCE

MDA	CONSOLIDATEDREVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE :LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
FEDERAL MEDICAL CENTRE, NGURU YOBE	-	-	-	-	136,098.60	2,398,209.55	(51,870.00)	-	-	-	-	2,482,438.15	2,482,438.15	-	2,482,438.15
FEDERAL MEDICAL CENTRE, ASABA	-	-	-	-	71.63	9,111,357.33	(201,187.64)	-	-	-	-	8,910,241.32	8,910,241.32	-	8,910,241.32
FEDERAL MEDICAL CENTRE, BIDA	-	-	-	-	11,635.81	118,359.89	(2,505.90)	16,686,536.98	-	-	-	16,814,026.78	16,814,026.78	-	16,814,026.78
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	-	-	-	130,079,086.20	62,539.31	(155,812.30)	(122,386.70)	-	-	60,888,995.91	190,752,422.42	190,752,422.42	-	190,752,422.42
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	-	-	-	199,909.52	6,650,556.26	(147,631.85)	4,109,353.67	-	-	-	10,812,187.60	10,812,187.60	-	10,812,187.60
FEDERAL MEDICAL CENTRE, ABAKALIKI	-	-	-	-	-	6,241,936.36	(531,825.00)	(702,080,036.30)	-	-	-	(696,369,924.94)	-	(696,369,924.94)	(696,369,924.94)
FEDERAL MEDICAL CENTRES, IDO-EKITI	-	-	-	-	10,930.69	694,266.87	(2,605.30)	-	-	-	-	702,592.26	702,592.26	-	702,592.26
FEDERAL MEDICAL CENTRE, KOGI	-	-	-	-	152,092.70	20,397,309.72	(93,616.64)	-	-	-	-	20,455,785.78	20,455,785.78	-	20,455,785.78
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-	-	-	-	3,160.97	24.00	43,776.68	-	-	-	-	46,961.65	46,961.65	-	46,961.65
FEDERAL MEDICAL CENTRE, KEBBI STATE	-	-	-	-	5,026.99	10,190,436.34	40,483.67	-	-	-	-	10,235,947.00	10,235,947.00	-	10,235,947.00
FEDERAL MEDICAL CENTRE, TARABA STATE	-	-	-	-	69,523.80	10,837,273.43	6,813.36	-	-	-	-	10,913,610.59	10,913,610.59	-	10,913,610.59
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	-	-	-	-	49,998.30	440,547.98	72,440.00	10,299,909.03	-	-	-	10,862,895.31	10,862,895.31	-	10,862,895.31
FEDERAL MEDICAL CENTRE, NASARAWA STATE	-	-	-	-	6,000.00	-	(3,599.66)	-	-	-	-	2,400.34	2,400.34	-	2,400.34
FEDERAL MEDICAL CENTRE, BAYELSA STATE	-	-	-	-	188.97	467,240,279.53	81,311.68	2,645,816.88	-	-	-	469,967,597.06	469,967,597.06	-	469,967,597.06
FEDERAL MEDICAL CENTRE, EBUTE METTA	-	-	-	-	9,894.13	7,150.58	(36,232.09)	-	-	-	-	(19,187.38)	-	(19,187.38)	(19,187.38)
NATIONAL EYE CENTRE KADUNA	-	-	-	-	55,834,582.78	3,715,927.66	(7,779.75)	-	-	-	-	59,542,730.69	59,542,730.69	-	59,542,730.69
NATIONAL EAR CARE CENTRE KADUNA	-	-	-	-	2,543.31	15,997,926.80	2,899.99	-	-	-	-	16,003,370.10	16,003,370.10	-	16,003,370.10
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	-	-	-	172,000.54	432,632.78	223,747.59	-	-	-	-	828,380.91	828,380.91	-	828,380.91
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	-	-	-	-	-	1,619.30	1,718,403.66	(2,294.73)	-	-	1,717,728.23	1,717,728.23	-	1,717,728.23
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	-	-	-	-	198,871.74	-	316,131.68	-	-	-	-	515,003.42	515,003.42	-	515,003.42
FEDERAL STAFF CLINICS, ABUJA PHASE I	-	-	-	-	-	-	240.00	-	-	-	-	240.00	240.00	-	240.00
FEDERAL STAFF CLINICS, ABUJA PHASE II	-	-	-	-	-	-	3,660.00	-	-	-	-	3,660.00	3,660.00	-	3,660.00
FEDERAL STAFF EYE CLINICS, ABUJA	-	-	-	-	-	-	12,800.00	-	-	-	-	12,800.00	12,800.00	-	12,800.00
FEDERAL STAFF DENTAL CLINICS, ABUJA	-	-	-	-	-	-	3,900.00	-	-	-	-	3,900.00	3,900.00	-	3,900.00
PHS, ABUJA	-	-	-	-	-	-	181,867.36	-	-	-	-	181,867.36	181,867.36	-	181,867.36
PHS, YOLA	-	-	-	-	-	-	622.36	-	-	-	-	622.36	622.36	-	622.36
PHS, JALINGO	-	-	-	-	-	-	2,302.36	-	-	-	-	2,302.36	2,302.36	-	2,302.36
PHS, MAIDUGURI	-	-	-	-	-	-	1,302.36	-	-	-	-	1,302.36	1,302.36	-	1,302.36
PHS, DAMATURU	-	-	-	-	-	-	8,332.36	-	-	-	-	8,332.36	8,332.36	-	8,332.36
PHS, KANO	-	-	-	-	-	-	1,162.36	-	-	-	-	1,162.36	1,162.36	-	1,162.36
PHS, KASTINA	-	-	-	-	-	-	4,457.36	-	-	-	-	4,457.36	4,457.36	-	4,457.36
PHS, DUTSE	-	-	-	-	-	-	1,372.36	-	-	-	-	1,372.36	1,372.36	-	1,372.36
PHS, ILORIN	-	-	-	-	-	-	(277.64)	-	-	-	-	(277.64)	-	(277.64)	(277.64)
PHS, SOKOTO	-	-	-	-	-	-	(315.00)	-	-	-	-	(315.00)	-	(315.00)	(315.00)
PHS, IBADAN	-	-	-	-	-	-	300.68	-	-	-	-	300.68	300.68	-	300.68
PHS, ABEOKUTA	-	-	-	-	-	-	307.36	-	-	-	-	307.36	307.36	-	307.36
PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPOR	ARF)	-	-	-	-	-	139,835.36	-	-	-	-	139,835.36	139,835.36	-	139,835.36
AND WH															
PHS, CALABAR	-	-	-	-	-	-	1,592.36	-	-	-	-	1,592.36	1,592.36	-	1,592.36
PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	-	-	-	-	-	-	407.36	-	-	-	-	407.36	407.36	-	407.36
PHS, WARRI	-	-	-	-	-	-	(117.64)	-	-	-	-	(117.64)	-	(117.64)	(117.64)
INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	-	-	-	-	-	-	(325.00)	-	-	-	-	(325.00)	-	(325.00)	(325.00)
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, AB	UJA	-	-	-	216,806,559.20	1.62	(1,239.76)	-	-	-	-	216,805,321.06	216,805,321.06	-	216,805,321.06
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	-	-	-	-	5,324.79	2,126,284.46	(343.18)	137,119,382.97	(134,332,032.74)	-	-	4,918,616.30	4,918,616.30	-	4,918,616.30
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	-	-	-	-	515,323.41	11,074,178.13	42,973.36	-	-	-	-	11,632,474.90	11,632,474.90	-	11,632,474.90
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	-	-	-	-	1.81	2,914,772.08	(7,064.00)	3,799,586.59	-	-	-	6,707,296.48	6,707,296.48	-	6,707,296.48
NOMA CHILDREN HOSPITAL, SOKOTO	-	-	-	-	3,567.00	-	19,115.00	-	-	-	-	22,682.00	22,682.00	-	22,682.00
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	-	-	-	-	25.00	390,178.69	(4,406.24)	-	-	-	-	385,797.45	385,797.45	-	385,797.45
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	-	-	-	-	145.00	-	981.00	-	-	-	-	1,126.00	1,126.00	-	1,126.00
DENTAL THERAPISTS REGISTRATION BOARD	-	-	-	-	100,000.50	800,840.60	7,548.68	89,508,160.31	-	-	-	90,416,550.09	90,416,550.09	-	90,416,550.09
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGO	S	-	-	-	-	-	(105.00)	-	-	-	-	(105.00)	-	(105.00)	(105.00)
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-	-	-	-	684,753.52	42,106,525.02	3,792.92	-	-	-	-	42,795,071.46	42,795,071.46	-	42,795,071.46
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	-	-	-	-	138,350.17	25,149.66	14,553.36	-	-	-	-	178,053.19	178,053.19	-	178,053.19
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	-	-	-	-	375,095.04	1,357,866.85	(29,972.07)	-	-	-	-	1,702,989.82	1,702,989.82	-	1,702,989.82

NOTE 28: BANK BALANCE

MDA	CONSOLIDATED REVENUE FUND	OAGF CASH-BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTI-GENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT 2019	DR	CR	NET BALANCE
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
					51,038.54	666,240.35	4,192.96					721,471.85	721,471.85		721,471.85
GASHAKA GUMTI NATIONAL PARK	-	-	-	-	(334,449.31)	11,940,646.76	(11,240.46)	1,472,222.50	(357,000.00)	-	-	12,710,179.49	12,710,179.49		12,710,179.49
CROSS RIVER NATIONAL PARK	-	-	-	-	-	1,033,226.03	(51,975.00)	-	-	-	-	981,251.03	981,251.03		981,251.03
KAMUKU NATIONAL PARK	-	-	-	-	132,302.58	411,571.88	37,663.78	148,704.48	-	-	-	730,242.72	730,242.72		730,242.72
OKUMU NATIONAL PARK	-	-	-	-	-	458,768.51	(21,545.00)	-	-	-	-	437,223.51	437,223.51		437,223.51
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	-	-	-	-	177,294.24	1,291,503.42	(33,029.72)	-	-	-	-	1,435,767.94	1,435,767.94		1,435,767.94
FEDERAL COLLEGE OF FORESTRY IBADAN	-	-	-	-	80,715.90	2,409,367.09	2,464.68	-	-	-	-	2,492,547.67	2,492,547.67		2,492,547.67
FEDERAL COLLECGE OF FORESTRY JOS	-	-	-	-	2,999.64	1,520,401.71	(6,716.42)	-	-	-	-	1,516,684.93	1,516,684.93		1,516,684.93
FORESTRY RESEARCH INSTITUTE OF IBADAN	-	-	-	-	199,330,947.62	5,426,745.48	(63,269.63)	-	-	-	-	204,694,423.47	204,694,423.47		204,694,423.47
FORESTRY MECHANISATION COLLEGE AFAKA	-	-	-	-	699,085.11	4,282,197.90	(381.54)	-	-	-	-	4,980,901.47	4,980,901.47		4,980,901.47
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	-	-	-	-	3,000.00	-	(8,210.00)	-	-	-	-	(5,210.00)		(5,210.00)	(5,210.00)
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS EN	FORCEMENT AG-	CY -	-	-	5,437,109.78	6,909,730.20	933,792.10	1,782,782.84	-	-	-	15,063,414.92	15,063,414.92		15,063,414.92
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	-	-	-	329,569.75	12,059,053.35	(21,112.44)	-	-	-	-	12,367,510.66	12,367,510.66		12,367,510.66
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	-	-	-	-	351,550,655.58	6,411,287.96	1,236,899.66	-	-	-	-	359,198,843.20	359,198,843.20		359,198,843.20
NATIONAL BIOSAFETY MANAGEMENT AGENCY					2,893,021.42	14,432,111.22	23,863.79					17,268,995.53	17,268,995.53		17,268,995.53

NOTE 28A: CASH TRANSFER

MD	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
	N	N	N	N	N
ADMINISTRATIVE SECTOR STATE					
HOUSE - HQTRS DEFENCE HEADQURTERS	-	-	(207,746,353.59)	-	(207,746,353.59)
NIGERIANACADEMY DEFENCE(NDA)					
COMMANDCOLLEGE, JAJIAND STAFF	-	-	289,673,125.00	-	289,673,125.00
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS DEFENCE CORPORATION					
INDUSTRIES OF NIGERIA (DICON)DEFENCE SCHOOL INTELLIGENCE	-	-	1,342,902,191.52	-	1,342,902,191.52
DEFENCE AGENCY INTELLIGENCEDEFENCE MISSIONS	-	-	1,342,902,191.52	-	1,342,902,191.52
	-	-	1,420,734,164.03	-	1,420,734,164.03
	-	-	429,177,354.81	-	429,177,354.81
	-	-	145,573,978.00	-	145,573,978.00
	-	-	11,775,141,672.95	-	11,775,141,672.95
	-	-	7,506,521,968.13	-	7,506,521,968.13
FOREIGN MISSION: ADDIS ABABA FOREIGN MISSION:	-	4,281,852.18	-	-	4,281,852.18
BAMAKO FOREIGN MISSION: BISSAU FOREIGN	-	(9,399,261.35)	397,424,342.50	-	388,025,081.15
MISSION: BRUSSELS FOREIGN MISSION: BUCHAREST	-	166,662,641.68	20,369,696.97	-	187,032,338.65
FOREIGN MISSION: BUEA FOREIGN MISSION:	-	-	279,885,939.00	-	279,885,939.00
CAIRO FOREIGN MISSION: CANBERRA FOREIGN	-	-	637,903,546.50	-	637,903,546.50
MISSION: CONAKRY FOREIGN MISSION: DAKAR	-	-	406,565,859.25	-	406,565,859.25
FOREIGN MISSION: DAMASCUS FOREIGN MISSION:	-	-	-	-	-
DAR-ES-SALAAMFOREIGN MISSION: DUBLIN FOREIGN	-	39,335,365.49	601,190,648.00	-	639,335,365.49
MISSION: FREETOWN FOREIGN MISSION: HANOI	-	-	-	-	-
FOREIGN MISSION: HONGKONG FOREIGN MISSION:	-	758,248,714.00	28,000,000.00	-	786,248,714.00
JAKARTA FOREIGN MISSION: KAMPALA FOREIGN	-	-	-	-	-
MISSION: KHARTOUM FOREIGN MISSION: KIEV	-	703,279,726.00	28,042,424.24	-	731,322,150.24
FOREIGN MISSION: KIGALI RWANDAFOREIGN	-	-	35,259,107.48	-	35,259,107.48
MISSION: KUWAIT FOREIGN MISSION: LISBON	-	-	-	-	-
FOREIGN MISSION: LOME	42,070,881.49	-	15,663,180.00	-	57,734,061.49
	-	22,630,408.94	-	-	22,630,408.94
FOREIGN MISSION: MAPUTO FOREIGN MISSION: MEXICO	-	(51,434,712.93)	298,318,742.02	-	246,884,029.09
CITY FOREIGN MISSION: MNROVIA FOREIGN MISSION:	-	-	-	-	-
NAIROBI FOREIGN MISSION: N'DJAMENA FOREIGN MISSION:	-	22,441,760.35	385,182,144.26	-	407,623,904.61
NNIC - NIAMEY FOREIGN MISSION: OTTAWA FOREIGN	-	-	-	-	-
MISSION: PARIS FOREIGN MISSION: PRETORIA FOREIGN	-	(31,755,621.80)	232,962,165.48	-	201,206,543.68
MISSION: RIYADH FOREIGN MISSION: SAO TOME	-	-	-	-	-
FOREIGN MISSION: SHANGHAI FOREIGN MISSION:	-	60,606,060.60	355,227,528.85	-	415,833,589.45
SINGAPORE FOREIGN MISSION: STOCKHOLM FOREIGN	-	-	-	-	-
MISSION: TEHRAN FOREIGN MISSION: TEL AVIV	-	58,824,896.12	398,224,299.75	9,445,312.50	466,494,508.37
FOREIGN MISSION: THE HAGUE FOREIGN MISSION:	-	10,725,491.98	308,982,687.05	-	319,708,179.03
TOKYO FOREIGN MISSION: TUNIS FOREIGN MISSION:	-	-	-	-	-
VIENNA FOREIGN MISSION: WARSAW FOREIGN MISSION:	-	(15,434,874.27)	-	-	(15,434,874.27)
WASHINGTON FOREIGN MISSION, JUBA, SOUTH SUDAN FOREIGN	-	-	-	-	-
MISSIONS, ABU DHAB CONSOLATE GENERAL FRANKFURT,	-	-	-	-	-
GERMANYFOREIGN MISSION AMMAN, JORDAN NIGERIAN	-	-	-	-	-
TELEVISION AUTHORITY NATIONAL COUNCIL OF ARTS AND	-	-	203,685,718.05	-	203,685,718.05
CULTURE POLICE FORMATION & COMMAND HQTRS NATIONAL	-	(53,729,605.96)	377,069,901.23	-	323,340,295.27
SECURITY ADVISER DIRECTORATE OF STATE SECURITY SERVICE	-	-	-	-	-
NATIONAL INTELLIGENT AGENCY	-	41,816,849.17	363,143,252.00	-	404,960,101.17
SECRETARIATTO THE GOVERNMENT OF THE FEDERATION HQTRS	-	402,844,318.53	275,257,536.02	21,610,129.00	699,711,983.55
FOREIGN MISSION:	-	(33,645,964.12)	170,599,430.27	-	136,953,466.15
INTERNATIONAL BOUNDARY COMMISSION	-	(285,338,928.30)	-	-	(285,338,928.30)
LUANDA FOREIGN	-	37,008,691.83	355,867,445.50	-	392,876,137.33
	-	43,566,729.60	-	-	43,566,729.60
	-	(81,202,199.04)	827,462,605.21	-	746,260,406.17
	-	-	-	-	-
	-	(5,255,242.85)	357,591,118.28	-	352,335,875.43
	-	23,450,890.52	478,358,054.85	-	501,808,945.37
	-	-	486,152,445.00	-	486,152,445.00
	-	-	-	39,545,348.84	39,545,348.84
	-	(69,087,467.63)	344,841,761.22	-	275,754,293.59
	-	55,712,930.21	456,418,483.95	-	512,131,414.16
	-	221,442.50	472,911,987.88	-	473,133,430.38
	-	339,809.11	604,405,733.88	-	604,745,542.99
	-	(14,006,865.28)	891,717,828.55	3,838,644.39	881,549,607.66
	-	18,062,707.45	-	3,515,151.52	21,577,858.97
	-	-	-	-	-
	-	9,000,000.24	-	-	9,000,000.24
	-	106,050,690.39	1,237,765,363.64	-	1,343,816,054.03
	-	-	-	-	-
	-	69,835,503.00	-	-	69,835,503.00
	-	(283,465,326.19)	538,333,753.45	-	254,868,427.26
	-	-	-	2,450,884.61	2,450,884.61
	-	-	-	333,333.33	333,333.33
	-	-	-	-	-
	-	-	9,177,443,873.93	-	9,177,443,873.93
	-	-	25,455,309,886.59	-	25,455,309,886.59
	-	-	22,993,288,177.95	-	22,993,288,177.95
	-	-	40,200,000,000.00	-	40,200,000,000.00
	-	-	27,681,920,374.00	-	27,681,920,374.00
	-	-	-	(1,235,000.00)	(1,235,000.00)
	-	-	-	24,060,500.00	24,060,500.00
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
ECONOMIC SECTOR					
FEDERAL MINISTRY OF AGRICULTURE FEDERAL COLLEGE OF PRODUCE INSPECTION AND	-	-	-	(50,000.00)	(50,000.00)
STORED PRODUCTS TECHNOLOGY, KANOOFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-	-	-	475,000.00	475,000.00
DEBT MANAGEMENT OFFICEFPO	-	-	47,485,379.50	-	47,485,379.50
KANO NIGERIA CUSTOMS SERVIVES	-	0.08	-	-	0.08
EXTERNAL TRADE SECTOR, GENEVA (WTO) TAFAWA BALEWA SQUARE	-	-	(835,935,506.73)	-	(835,935,506.73)
MANAGEMENT BOARDNIGERIA TRADE OFFICE, TAIWAN NIGERIA	-	566,000,000.00	-	-	566,000,000.00
TRADE OFFICE, CHINA	1,885,180,000.00	-	215,112,235.60	-	2,100,292,235.60
	-	-	15,360,328.77	-	15,360,328.77
	-	-	35,239,501.22	-	35,239,501.22
	-	-	42,727,919.82	-	42,727,919.82
	-	-	-	-	-

NOTE 28A: CASH TRANSFER

MDA	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
	₦	₦	₦	₦	₦
GENEVA LABOUR DESK OFFICE	-	-	79,333,333.36	-	79,333,333.36
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	-	9,520,425.41	-	-	9,520,425.41
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	-	6,747,714.97	-	-	6,747,714.97
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	6,593,087.30	-	-	-	6,593,087.30
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	6,191,098.06	-	-	-	6,191,098.06
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	6,191,098.06	-	-	-	6,191,098.06
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	5,084,873.52	-	-	-	5,084,873.52
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	9,356,746.95	-	-	-	9,356,746.95
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	25,753,329.50	-	-	-	25,753,329.50
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	7,817,286.91	-	-	-	7,817,286.91
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	18,650,450.50	-	-	-	18,650,450.50
ENERGY COMMISSION OF NIGERIA	-	12,552,329.44	-	14,073,665.16	26,625,994.60
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	4,843,040.00	147,640,398.12	28,648,304.02	-	181,131,742.14
FEDERAL ROAD MAINTENANCE AGENCY	-	-	-	24,000.00	24,000.00
CENTRE FOR MANAGEMENT DEVELOPMENT	9,076,020.00	-	-	-	9,076,020.00
BENIN/ OWENA RBDA	-	19,784,557.00	-	-	19,784,557.00
LAW & JUSTICE SECTOR					
CUSTOMARY COURT OF APPEAL-ABUJA	-	-	-	20,126,908.88	20,126,908.88
COUNCIL OF LEGAL EDUCATION	-	706,282,224.29	-	-	706,282,224.29
REGIONAL SECTOR					
FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	-	(1,175,267.10)	-	(1,175,267.10)
SOCIAL SECTOR					
FEDERAL POLYTECHNIC OFFA	-	5,086,359.83	-	-	5,086,359.83
FEDERAL COLLEGE OF EDUCATION GUSAU	-	-	-	634,946.83	634,946.83
UNIVERSITY OF LAGOS	-	159,296,022.20	-	-	159,296,022.20
UNIVERSITY OF NIGERIA, NNSUKA	50,395,615.00	-	-	-	50,395,615.00
UNIVERSITY OF JOS	-	27,030,272.90	-	-	27,030,272.90
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	184,040,381.58	-	-	184,040,381.58
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	-	206,448,981.52	-	-	206,448,981.52
FEDERAL UNIVERSITY KASHERE	-	30,901,054.87	-	10,366,845.00	41,267,899.87
FGC ZARIA	-	-	700,000.00	-	700,000.00
FGGC GUMI TAMBAWAL	-	-	(170,000.00)	-	(170,000.00)
FTC IKARE	-	-	420,157.50	-	420,157.50
UNESCO PARIS	-	402,776,379.00	-	-	402,776,379.00
FEDERAL MEDICAL CENTRE, BIDA	-	-	(400,000.00)	-	(400,000.00)
GRAND-TOTAL	**2,077,203,527.29**	**4,279,247,883.27**	**162,050,973,721.13**	**149,215,670.06**	**168,556,640,801.75**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**2.08**	**4.28**	**162.05**	**0.15**	**168.56**

NOTE 29:
RECEIVEAB

MDA	PERSONNAL ADVANCES	PERSONNAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2019
	₦	₦	₦	₦	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR									
STATE HOUSE - HQTRS	4,071,900.00	-	-	-	-	-	4,071,900.00	-	4,071,900.00
STATE HOUSE MEDICAL CENTRE	5,000,000.00	-	-	-	-	-	5,000,000.00	-	5,000,000.00
STATE HOUSE LAGOS LIAISON OFFICE	131,400.00	-	-	-	-	-	131,400.00	-	131,400.00
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	5,690,010,706.05	-	-	-	-	-	5,690,010,706.05	-	5,690,010,706.05
NIPSS, KURU	2,243,900.00	-	-	-	-	-	2,243,900.00	-	2,243,900.00
BUREAU OF PUBLIC ENTERPRISES (BPE)	2,243,900.00	-	-	-	-	-	2,243,900.00	-	2,243,900.00
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	-	402,014,321.10	-	-	-	402,014,321.10	-	402,014,321.10
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	153,700.00	-	-	-	-	-	153,700.00	-	153,700.00
BUREAU OF PUBLIC PROCUREMENT (BPP)	2,243,900.00	-	-	-	-	-	2,243,900.00	-	2,243,900.00
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	19,650,558.36	-	-	-	-	-	19,650,558.36	-	19,650,558.36
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	210,000.00	-	-	-	-	-	210,000.00	-	210,000.00
FEDERAL DEFENCE MINISTRY- MAIN MOD	-	-	-	-	-	-	-	160,000.00	(160,000.00)
NIGERIAN ARMY	340,124,613.21	-	-	-	-	-	340,124,613.21	-	340,124,613.21
NIGERIAN AIRFORCE	25,000.00	-	-	-	-	-	25,000.00	-	25,000.00
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	6,749,895.00	-	-	-	-	-	6,749,895.00	-	6,749,895.00
FOREIGN MISSION: ATHENS	-	-	-	2,241,379.31	-	-	2,241,379.31	-	2,241,379.31
FOREIGN MISSION: BANGKOK	-	-	-	9,362,080.33	-	-	9,362,080.33	-	9,362,080.33
FOREIGN MISSION: BRUSSELS	1,965,172.41	-	-	-	-	-	1,965,172.41	-	1,965,172.41
FOREIGN MISSION: CANBERRA	1,389,339.39	-	-	-	-	-	1,389,339.39	-	1,389,339.39
FOREIGN MISSION: KINGSTON	-	-	7,575,757.59	-	-	-	7,575,757.59	-	7,575,757.59
FOREIGN MISSION: LONDON	15,767,272.73	-	-	-	-	-	15,767,272.73	-	15,767,272.73
FOREIGN MISSION: LUSAKA	-	-	6,184,869.68	-	-	-	6,184,869.68	-	6,184,869.68
FOREIGN MISSION: NNJC - NIAMEY	-	-	25,050,606.06	-	-	-	25,050,606.06	-	25,050,606.06
FOREIGN MISSION: SEOUL	-	-	-	7,210,242.91	-	-	7,210,242.91	-	7,210,242.91
FOREIGN MISSION: STOCKHOLM	-	-	2,019,230.77	-	-	-	2,019,230.77	-	2,019,230.77
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	-	1,181,245.54	-	-	-	1,181,245.54	-	1,181,245.54
VOICE OF NIGERIA	-	-	93,617,167.00	-	-	-	93,617,167.00	-	93,617,167.00
NATIONAL FILM AND VEDIO CENSOR BOARD	-	-	26,428,449.72	-	-	-	26,428,449.72	-	26,428,449.72
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	-	-	-	-	-	-	-	8,500.00	(8,500.00)
NIGERIAN PRISON SERVICE	60,000.00	-	-	-	-	12,478,736.00	12,538,736.00	-	12,538,736.00
NIGERIA IMMIGRATION SERVICE	-	-	10,564,780.00	-	-	-	10,564,780.00	-	10,564,780.00
NIGERIA POLICE ACADEMY WUDIL, KANO	-	-	-	-	-	391,162,843.05	391,162,843.05	-	391,162,843.05
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	2,500,000.00	-	-	-	-	-	2,500,000.00	-	2,500,000.00
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	150,000.00	-	-	-	-	-	150,000.00	-	150,000.00
FEDERAL TRAINING CENTRE,KADUNA	32,000.00	-	-	-	-	-	32,000.00	-	32,000.00
PUBLIC SERVICE INSTITUTE OF NIGERIA.	165,000.00	-	-	-	-	-	165,000.00	-	165,000.00
BUREAU OF PUBLIC SERVICE REFORMS	98,791,154.00	-	-	-	-	-	98,791,154.00	-	98,791,154.00
AUDITOR GENERAL FOR THE FEDERATION	195,474,300.00	-	-	-	-	-	195,474,300.00	-	195,474,300.00
PUBLIC COMPLAINTS COMMISSION	-	-	-	-	-	-	-	486,130.39	(486,130.39)
INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	-	36,879,785.00	-	-	-	36,879,785.00	-	36,879,785.00
FEDERAL CHARACTER COMMISSION	-	-	-	-	-	-	-	1,727,032.74	(1,727,032.74)
NIGERIA COMMUNICATION SATELLITE	5,408,100.00	-	-	-	-	-	5,408,100.00	-	5,408,100.00
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	-	-	-	-	-	-	57,110.00	(57,110.00)
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	612,242,233.62	-	-	-	-	-	612,242,233.62	-	612,242,233.62
NATIONAL MERIT AWARD	85,000.00	-	-	-	-	-	85,000.00	-	85,000.00
FEDERAL ROAD SAFETY COMMISSION	147,181.42	-	-	-	-	-	147,181.42	-	147,181.42
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	18,699,951.60	-	-	-	-	-	18,699,951.60	-	18,699,951.60
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	173,269,380.26	-	-	-	-	-	173,269,380.26	-	173,269,380.26

NOTE 29:
RECEIVEAB

MDA	PERSONNAL ADVANCES ₦	PERSONNAL ADVANCES ₦	ADMINISTRATIVE ADVANCES ₦	IMPRESTS ₦	REVENUE IN ARREARS ₦	PERSONNAL ADVANCE ₦	SUB - TOTAL ₦	REPAYMENT ₦	BALANCE AS AT 31/12/2019 ₦
ECONOMIC SECTOR									
FEDERAL MINISTRY OF AGRICULTURE	2,769,533,810.70						2,769,533,810.70	7,437,358.52	2,762,096,452.18
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI								450.00	(450.00)
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	672,000.00						672,000.00		672,000.00
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	15,555,620.00						15,555,620.00		15,555,620.00
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	4,592,363.00						4,592,363.00		4,592,363.00
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE								78,624.04	(78,624.04)
NATIONAL AGRICULTURE SEEDS COUNCIL	80,000.00						80,000.00		80,000.00
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	26,469,350.00						26,469,350.00		26,469,350.00
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	688,660.00						688,660.00		688,660.00
FEDERAL MINISTRY OF FINANCE - HQTRS	210,000.00						210,000.00		210,000.00
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	331,160,235.43						331,160,235.43	149,772.28	331,010,463.15
FPO MINNA	4,000.00						4,000.00		4,000.00
FPO UMUAHIA			1,007,552.51				1,007,552.51		1,007,552.51
FEDERAL INLAND REVENUE SERVICES			685,704,693.09		39,658,036,471.70		40,343,741,164.79		40,343,741,164.79
NIGERIA CUSTOMS SERVIVES			347,995,007.95				347,995,007.95		347,995,007.95
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)HQTRS			227,500.00				227,500.00		227,500.00
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	973,800.00						973,800.00		973,800.00
CONSUMER PROTECTION COUNCIL	28,363,980.00						28,363,980.00		28,363,980.00
TAFAWA BALEWA SQUARE MANAGEMENT BOARD				100,000.00			100,000.00		100,000.00
NIGERIA COMMODITY EXCHANGE (NCX)	147,000.00						147,000.00		147,000.00
SMEDAN - H/QTRS	82,673,477.00						82,673,477.00		82,673,477.00
NATIONAL DIRECTORATE OF EMPLOYMENT	33,135,740.00						33,135,740.00		33,135,740.00
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,195,376,498.06						1,195,376,498.06		1,195,376,498.06
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES								2,246,504.08	(2,246,504.08)
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	15,000.00						15,000.00	861,981.45	(846,981.45)
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYOAKWA IBOM STATE	424,500.00						424,500.00		424,500.00
ZONAL ADVANCE TECHNOLOGY LABORATORY -KANO, KANO STATE	500,000.00						500,000.00		500,000.00
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	30,000.00						30,000.00		30,000.00
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	1,520,550.00						1,520,550.00		1,520,550.00
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	120,915.00						120,915.00		120,915.00
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI			200,000.00				200,000.00		200,000.00
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	15,133,000.00						15,133,000.00		15,133,000.00
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS			1,750,000.00				1,750,000.00		1,750,000.00
PROJECT DEVELOPMENT INSTITUTE - ENUGU			534,462,442.91				534,462,442.91		534,462,442.91
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA			56,000.00				56,000.00		56,000.00
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU			15,998,245.00				15,998,245.00		15,998,245.00
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS			56,667,940.00				56,667,940.00		56,667,940.00
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS			63,818,675.31				63,818,675.31		63,818,675.31
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	62,016,583.19						62,016,583.19		62,016,583.19
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION			25,830,000.00				25,830,000.00		25,830,000.00
FEDERAL ROAD MAINTENANCE AGENCY			1,658,925.00				1,658,925.00	102,805.13	1,556,119.87
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS			538,395,019.00				538,395,019.00		538,395,019.00
PETROLEUM TRAINING INSTITUTE			15,465,008.00				15,465,008.00		15,465,008.00
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS			217,687,634.54				217,687,634.54		217,687,634.54

NOTE 29:
RECEIVEAB

MDA	PERSONNAL ADVANCES ₦	PERSONNAL ADVANCES ₦	ADMINISTRATIVE ADVANCES ₦	IMPRESTS ₦	REVENUE IN ARREARS ₦	PERSONNAL ADVANCE ₦	SUB - TOTAL ₦	REPAYMENT ₦	BALANCE AS AT 31/12/2019 ₦
NIGERIAN GEOLOGICAL SURVEY AGENCY.	-	-	655,542,048.00	-	-	-	655,542,048.00	-	655,542,048.00
NATIONAL IRON ORE MINING PROJECT - ITAKPE	6,638,900.00	-	-	-	-	-	6,638,900.00	-	6,638,900.00
BUDGET AND NATIONAL PLANNING	-	-	133,938,435.00	-	-	-	133,938,435.00	-	133,938,435.00
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	-	-	6,317,730.00	-	-	-	6,317,730.00	-	6,317,730.00
CENTRE FOR MANAGEMENT DEVELOPMENT	-	-	-	3,133,817.00	-	-	3,133,817.00	-	3,133,817.00
NATIONAL BUREAU OF STATISTICS	-	-	573,120,524.25	-	-	-	573,120,524.25	-	573,120,524.25
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,605,718,785.44	-	-	-	-	-	1,605,718,785.44	-	1,605,718,785.44
NIGERIA HYDROLOGICAL SERVICE AGENCY	-	-	47,929,649.00	-	-	-	47,929,649.00	-	47,929,649.00
SOKOTO RIMA RBDA	-	-	1,278,000.00	-	-	-	1,278,000.00	-	1,278,000.00
UPPER BENUE RBDA	-	-	7,551,145.00	-	-	-	7,551,145.00	-	7,551,145.00
NATIONAL WATER RESOURCES INSTITUTE-KADUNA	-	-	203,625,837.51	-	-	-	203,625,837.51	-	203,625,837.51
LAW & JUSTICE SECTOR									
NATIONAL JUDICIAL COUNCIL- ABUJA	-	-	2,579,842.50	200,000.00	-	-	2,779,842.50	-	2,779,842.50
FEDERAL MINISTRY OF JUSTICE - HQTRS	-	-	10,000.00	-	-	-	10,000.00	7,216,481.98	(7,206,481.98)
COUNCIL OF LEGAL EDUCATION	-	-	952,250.00	-	-	-	952,250.00	-	952,250.00
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	-	-	-	-	-	-	-	3,000.00	(3,000.00)
NATIONAL HUMAN RIGHTS COMMISSION	-	-	4,368,950.00	-	-	-	4,368,950.00	1,805,422.32	2,563,527.68
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	-	-	120,000.00	-	-	-	120,000.00	-	120,000.00
NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	-	-	-	-	-	-	101,316.54	(101,316.54)
NIGERIAN COPYRIGHT COMMISSION	-	-	6,025,350.00	-	-	-	6,025,350.00	1,231,000.00	4,794,350.00
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	-	-	33,815,319.00	-	-	-	33,815,319.00	-	33,815,319.00
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCESCOMMISSION	-	-	5,057,750.00	-	-	-	5,057,750.00	782,726.24	4,275,023.76
REGIONAL SECTOR									
FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	-	80,981,428.00	-	-	-	80,981,428.00	482,574.60	80,498,853.40
SOCIAL SECTOR									
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	-	-	245,256,075.00	-	-	-	245,256,075.00	9,936,242.00	235,319,833.00
NATIONAL YOUTH SERVICE CORPS (NYSC)	59,446,800.00	-	-	-	-	-	59,446,800.00	2,722,748.32	56,724,051.68
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	407,000,114.50	-	-	-	-	-	407,000,114.50	-	407,000,114.50
FEDERAL MINISTRY OF EDUCATION - HQTRS	-	-	2,308,693,507.27	-	-	-	2,308,693,507.27	-	2,308,693,507.27
TERTIARY EDUCATION TRUST FUND	-	-	1,736,900.00	-	212,052,223,468.38	-	212,053,960,368.38	-	212,053,960,368.38
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	-	154,642,448.80	12,751,394.00	-	-	167,393,842.80	-	167,393,842.80
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	20,000.00	-	-	-	-	-	20,000.00	-	20,000.00
NATIONAL LIBRARY OF NIGERIA	-	-	37,127,576.87	-	-	-	37,127,576.87	-	37,127,576.87
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	176,579,562.85	-	-	-	-	-	176,579,562.85	-	176,579,562.85
NATIONAL TEACHERS INSTITUTE	200,000.00	-	-	-	-	-	200,000.00	-	200,000.00
FEDERAL POLYTECHNIC ADO-EKITI	-	-	-	-	-	-	-	1,707,608.46	(1,707,608.46)
FEDERAL POLYTECHNIC BAUCHI	18,049,811.93	-	-	-	-	-	18,049,811.93	-	18,049,811.93
FEDERAL POLYTECHNIC BIDA	450,000.00	-	-	-	-	-	450,000.00	-	450,000.00
FEDERAL POLYTECHNIC IDAH	1,414,983.27	-	-	-	-	-	1,414,983.27	-	1,414,983.27
FEDERAL POLYTECHNIC MUBI	-	-	1,064,710.91	573,600.00	-	-	1,638,310.91	-	1,638,310.91
FEDERAL POLYTECHNIC OFFA	470,000.00	-	1,069,550.00	120,000.00	47,294,963.00	-	48,954,513.00	-	48,954,513.00
FEDERAL POLYTECHNIC AUCHI	-	-	50,000.00	-	-	-	50,000.00	-	50,000.00
FEDERAL POLYTECHNIC OKO	-	-	98,784,368.00	-	-	-	98,784,368.00	-	98,784,368.00
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-	-	26,150,191.56	-	-	-	26,150,191.56	90,000.00	26,060,191.56
FEDERAL COLLEGE OF EDUCATION BICHI	-	-	450,000.00	-	-	-	450,000.00	-	450,000.00
FEDERAL COLLEGE OF EDUCATION GUSAU	430,000.00	-	29,587,638.98	1,794,000.00	-	-	31,811,638.98	-	31,811,638.98

NOTE 29:
RECEIVEAB

MDA	PERSONNAL ADVANCES ₦	PERSONNAL ADVANCES ₦	ADMINISTRATIVE ADVANCES ₦	IMPRESTS ₦	REVENUE IN ARREARS ₦	PERSONNAL ADVANCE ₦	SUB - TOTAL ₦	REPAYMENT ₦	BALANCE AS AT 31/12/2019 ₦
FEDERAL COLLEGE OF EDUCATION KATSINA	0.01	-	-	-	-	-	0.01	-	0.01
FEDERAL COLLEGE OF EDUCATION OKENE	-	-	226,059.56	222,100.00	-	-	448,159.56	-	448,159.56
FEDERAL COLLEGE OF EDUCATION YOLA	25,549,462.00	-	-	-	-	-	25,549,462.00	-	25,549,462.00
UNIVERSITY OF LAGOS	54,300,308.97	-	-	2,650,790.00	-	-	56,951,098.97	-	56,951,098.97
UNIVERSITY OF NIGERIA, NNSUKA	20,254,000.00	-	-	-	-	-	20,254,000.00	-	20,254,000.00
AHMADU BELLO UNIVERSITY, ZARIA	-	-	-	-	-	-	-	527,987.44	(527,987.44)
OBAFEMI AWOLOWO UNIVERSITY	-	-	-	-	-	-	-	4,985,787.43	(4,985,787.43)
UNIVERSITY OF JOS	9,940,600.00	-	23,753,916.50	-	-	17,015,050.00	50,709,566.50	-	50,709,566.50
UNIVERSITY OF ILORIN	5,396,312.00	-	437,745,821.95	29,546,113.24	-	-	472,688,247.19	-	472,688,247.19
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,291,667.16	-	247,811,737.97	52,918,165.69	-	-	302,021,570.82	-	302,021,570.82
NNAMDI AZIKIWE UNIVERSITY, AWKA	-	-	-	-	-	-	-	101,855,143.49	(101,855,143.49)
NATIONAL MATHEMATICAL CENTRE, SHEDA	15,495,028.86	-	-	-	-	-	15,495,028.86	-	15,495,028.86
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	12,619,084.49	-	-	-	-	-	12,619,084.49	-	12,619,084.49
FEDERAL UNIVERSITY OTUOKE	1,928,060.00	-	-	-	-	-	1,928,060.00	-	1,928,060.00
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,916,870.00	-	-	-	-	-	1,916,870.00	-	1,916,870.00
FEDERAL UNIVERSITY LAFIA	105,498,433.45	-	-	-	-	-	105,498,433.45	-	105,498,433.45
FEDERAL UNIVERSITY DUTSIN-MA	10,735,322.11	-	-	-	-	-	10,735,322.11	-	10,735,322.11
FEDERAL UNIVERSITYOF GUSAU	-	-	-	-	-	200,000.00	200,000.00	-	200,000.00
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	40,428,680.00	-	-	-	-	-	40,428,680.00	-	40,428,680.00
FGC IJANIKIN	850,000.00	-	-	-	-	-	850,000.00	-	850,000.00
FGC IKET NISE	-	-	-	4,550,000.00	-	-	4,550,000.00	-	4,550,000.00
FGC IKET VANDAKYA	-	-	-	-	4,780,300.00	-	4,780,300.00	-	4,780,300.00
FGC KEFFI	-	-	226,833,910.23	-	-	-	226,833,910.23	-	226,833,910.23
FGC KIYAWA	-	-	226,833,910.23	-	-	-	226,833,910.23	-	226,833,910.23
FGC OGOJA	-	-	100,000.00	-	-	-	100,000.00	-	100,000.00
FGC OKIGWE	-	-	8,000.00	-	-	-	8,000.00	-	8,000.00
FGGC BAUCHI	-	-	207,702,932.00	-	-	-	207,702,932.00	-	207,702,932.00
FGGC BENIN	-	-	222,710,000.00	-	-	-	222,710,000.00	-	222,710,000.00
FGGC JALINGO	-	-	2,435,000.00	-	-	-	2,435,000.00	-	2,435,000.00
FGGC GUMI TAMBAWAL	-	-	750,000.00	-	-	-	750,000.00	-	750,000.00
NATIONAL BOARD FOR TECHNICAL EDUCATION	-	-	67,759,150.00	-	-	-	67,759,150.00	-	67,759,150.00
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS)HQTRS	-	-	120,000.00	-	-	-	120,000.00	-	120,000.00
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	-	-	862,429,365.85	-	-	-	862,429,365.85	-	862,429,365.85
RADIOGRAPHERS REGISTRATION BOARD	-	-	-	-	-	-	-	743,500.00	(743,500.00)
MEDICAL AND DENTAL COUNCIL OF NIGERIA	-	-	(4,596,094.26)	-	-	-	(4,596,094.26)	-	(4,596,094.26)
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION ANDCONTROL	-	-	-	-	-	-	-	1,624,086.00	(1,624,086.00)
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKINLAGOS	-	-	4,415,063.37	-	-	-	4,415,063.37	-	4,415,063.37
UNIVERSITY COLLEGE HOSPITAL IBADAN	31,412,876.31	-	-	-	16,328,076.63	-	47,740,952.94	-	47,740,952.94
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-	-	-	-	-	-	-	5,869,461.86	(5,869,461.86)
UNIVERSITY OF CALABAR TEACHING HOSPITAL	-	-	-	-	-	-	-	2,470,050.00	(2,470,050.00)
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,830.48	-	-	-	-	-	4,830.48	-	4,830.48
AMINU KANO UNIVERSITY TEACHING HOSPITAL	40,037,020.21	-	-	-	-	-	40,037,020.21	-	40,037,020.21
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	-	-	-	-	-	30,906,506.61	30,906,506.61	-	30,906,506.61
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITALBAUCHI	-	-	-	-	-	33,330,000.00	33,330,000.00	-	33,330,000.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	-	-	60,000.00	166,558.00	-	-	226,558.00	-	226,558.00
FEDERAL MEDICAL CENTRE, NGURU YOBE	-	-	349,191.50	-	-	-	349,191.50	-	349,191.50
FEDERAL MEDICAL CENTRE, ABAKALIKI	-	-	-	28,410.00	1,079,858.48	-	1,108,268.48	-	1,108,268.48
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	107,000.00	-	-	-	-	-	107,000.00	14,017,466.64	(13,910,466.64)

NOTE 29: RECEIVEABLES

MDA	PERSONNAL ADVANCES ₦	PERSONNAL ADVANCES ₦	ADMINISTRATIVE ADVANCES ₦	IMPRESTS ₦	REVENUE IN ARREARS ₦	PERSONNAL ADVANCE ₦	SUB - TOTAL ₦	REPAYMENT ₦	BALANCE AS AT 31/12/2019 ₦
FEDERAL MEDICAL CENTRE, KEBBI STATE	1,158,900.00	-	-	-	-	-	1,158,900.00	-	1,158,900.00
FEDERAL MEDICAL CENTRE, TARABA STATE	-	-	5,556,932.74	-	-	-	5,556,932.74	80,000.00	5,476,932.74
FEDERAL MEDICAL CENTRE, BAYELSA STATE	-	-	17,914,816.39	1,930,000.00	-	-	19,844,816.39	-	19,844,816.39
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	-	-	513,400.00	-	-	-	513,400.00	-	513,400.00
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	-	-	7,800.00	-	-	-	7,800.00	-	7,800.00
DENTAL THERAPISTS REGISTRATION BOARD	-	-	-	1,245,000.00	-	-	1,245,000.00	-	1,245,000.00
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	-	-	252,726.42	-	-	-	252,726.42	-	252,726.42
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONSENFORCEMENT AGENCY	-	-	1,043,350.00	-	-	-	1,043,350.00	-	1,043,350.00
TOTAL	**4,433,746,054.47**	-	**10,339,005,071.87**	**130,743,650.48**	**251,779,743,138.19**	**485,093,135.66**	**277,168,331,050.67**	**171,568,871.95**	**276,996,762,178.72**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**4.43**	-	**10.34**	**0.13**	**251.78**	**0.49**	**277.17**	**0.17**	**277.00**

NOTE 30: PREPAYMENT- GENERAL

MDA	PREPAYMENT- GENERAL
	₦
ADMINISTRATIVE SECTOR	
STATE HOUSE MEDICAL CENTRE	348,000.00
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	811,712,954.19
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	54,712,000.00
FEDERAL CHARACTER COMMISSION	4,293,135.00
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	4,159,009.52
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	7,560.00
ECONOMIC SECTOR	
FEDERAL MINISTRY OF AGRICULTURE	300,270,267.00
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	119,269,053.52
FEDERAL INLAND REVENUE SERVICES	413,503,946.71
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	137,399.99
NIGERIAN EXPORT PROMOTION COUNCIL	4,935,000.00
NATIONAL RURAL ELECTRIFICATION AGENCY	3,265,793.15
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	8,881,333.43
AJAOKUTA STEEL COMPANY LIMITED	22,281,206.69
LOWER NIGER RBDA	3,000,000.00
LAW & JUSTICE SECTOR	
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,312,500.00
SOCIAL SECTOR	
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,789,104,956.74
TERTIARY EDUCATION TRUST FUND	69,384,434.31
FEDERAL POLYTECHNIC OFFA	4,280,000.00
FEDERAL POLYTECHNIC NEKEDE	117,000.00
FGC KEFFI	61,737,092.62
FGC KIYAWA	61,737,092.62
FGC POTISKUM	45,927,000.00
FGC WARRI	10,542,167.71
FGGC BENIN	70,867,129.30
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	8,135,417.00
CHAD BASIN NATIONAL PARK	200,000.00
GRAND-TOTAL	**3,875,121,449.50**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**3.88**

NOTE 31:
INVENTOR

MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
	₦	₦	₦
ADMINISTRATIVE SECTOR			
NASS MANAGEMENT	260,148,019.97	-	260,148,019.97
SENATE	740,691,174.10	-	740,691,174.10
FOREIGN MISSION: BUDAPEST	188,487.88	-	188,487.88
FEDERAL MINISTRY OF INFORMATION - HQTRS	278,664,257.38	-	278,664,257.38
ECONOMIC SECTOR			
FEDERAL MINISTRY OF AGRICULTURE	39,530,473.59	-	39,530,473.59
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	410,345,268.37	-	410,345,268.37
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	5,781,400.00	-	5,781,400.00
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	97,225,031.25	-	97,225,031.25
FPO AKURE	204,300.00	-	204,300.00
FPO YOLA	14,962,325.00	-	14,962,325.00
NIGERIA CUSTOMS SERVIVES	365,122,962.24	-	365,122,962.24
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	5,043,674.00	-	5,043,674.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	-	18,294,357.67	18,294,357.67
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	-	19,994,356.05	19,994,356.05
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	-	19,994,356.05	19,994,356.05
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	-	15,701,732.00	15,701,732.00
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	9,999,999.99	-	9,999,999.99
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	5,144,550.00	-	5,144,550.00
NIGERIAN BULK ELECTRICITY TRADING PLC	195,820.00	-	195,820.00
UPPER BENUE RBDA	68,681,750.00	-	68,681,750.00
LAW & JUSTICE SECTOR			
HIGH COURT OF JUSTICE-FCT ABUJA	62,668,315.00	-	62,668,315.00
CUSTOMARY COURT OF APPEAL-ABUJA	40,320,201.00	-	40,320,201.00
NATIONAL INDUSTRIAL COURT	144,085,494.89	-	144,085,494.89
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	522,225,686.15	-	522,225,686.15
COUNCIL OF LEGAL EDUCATION	81,779,298.22	-	81,779,298.22
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	19,484,422.00	-	19,484,422.00
REGIONAL SECTOR			
FEDERAL MINISTRY OF NIGER DELTA HQTRS	334,607,355.05	-	334,607,355.05
REGIONAL SECTOR			
TERTIARY EDUCATION TRUST FUND	43,430,475.05	4,367,300.00	47,797,775.05
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	2,240,028.00	-	2,240,028.00
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	136,348,602.63	-	136,348,602.63
FEDERAL POLYTECHNIC MUBI	57,630,352.87	27,434,480.45	85,064,833.32
FEDERAL POLYTECHNIC OFFA	69,656,821.04	59,616,018.02	129,272,839.06
FEDERAL POLYTECHNIC HUSSAINI ADAMU	14,435,404.17	-	14,435,404.17
FEDERAL POLYTECHNIC GWANDU	1,660,127.25	-	1,660,127.25
FEDERAL COLLEGE OF EDUCATION GUSAU	51,393,067.85	-	51,393,067.85
FEDERAL COLLEGE OF EDUCATION OKENE	18,360,029.00	-	18,360,029.00
UNIVERSITY OF LAGOS	313,700.00	-	313,700.00
UNIVERSITY OF NIGERIA, NNSUKA	47,289,021.49	-	47,289,021.49
UNIVERSITY OF JOS	188,965,367.50	-	188,965,367.50
UNIVERSITY OF CALABAR	126,366,026.00	-	126,366,026.00
UNIVERSITY OF AGRICULTURE, ABEOKUTA	23,514,020.00	-	23,514,020.00
UNIVERSITY OF AGRICULTURE, MAKURDI	9,376,800.00	-	9,376,800.00
UNIVERSITY OF UYO	864,679,454.80	-	864,679,454.80
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	1.00	-	1.00
FEDERAL UNIVERSITY DUTSE	-	207,378,076.62	207,378,076.62
FEDERAL UNIVERSITY DUTSIN-MA	33,045,457.02	-	33,045,457.02
FEDERAL UNIVERSITY KASHERE	28,179,108.39	-	28,179,108.39
FGC IKET NISE	10,284,674.41	-	10,284,674.41
FGC IKURIN	11,448,721.50	-	11,448,721.50

NOTE 31:
INVENTOR

MDA	INVENTORIES	WORK-IN-PROGRESS	TOTAL
	₦	₦	₦
FGGC IPETUMODU	562,000.00	-	562,000.00
FGGC, YOLA	14,962,325.00	-	14,962,325.00
FSTC AWKA	17,703,298.25	-	17,703,298.25
FSTC JUBU-IMUSHIN	9,353,305.00	-	9,353,305.00
FSTC TUNGBO - YENAGOA	7,244,050.15	-	7,244,050.15
FTC ILESA	22,722,502.73	-	22,722,502.73
FTC YABA	27,048,800.00	-	27,048,800.00
UNIVERSITY COLLEGE HOSPITAL IBADAN	536,238,939.00	-	536,238,939.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	7,325,006.00	-	7,325,006.00
FEDERAL MEDICAL CENTRE, BIDA	16,415,796.00	-	16,415,796.00
FEDERAL MEDICAL CENTRE, ABAKALIKI	90,430,234.35	-	90,430,234.35
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	426,112,085.55	-	426,112,085.55
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	153,474.38	-	153,474.38
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	435,750.00	-	435,750.00
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	34,051,900.00	-	34,051,900.00
DENTAL THERAPISTS REGISTRATION BOARD	59,001,952.38	-	59,001,952.38
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	5,322,491.25	-	5,322,491.25
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	49,939,811.00	-	49,939,811.00
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	99,270,000.00	-	99,270,000.00
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	187,572,777.00	-	187,572,777.00
GRAND-TOTAL	**6,857,584,024.09**	**372,780,676.86**	**7,230,364,700.95**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**6.86**	**0.37**	**7.23**

NOTE 32:
LONG TERM

MDA	LOCAL LOANS	FOREIGN LOANS	TOTALS
	₦	₦	₦
ECONOMIC SECTOR			
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	500,000.00	-	500,000.00
MARITIME ACADEMY, ORON	-	124,140,490.08	124,140,490.08
SOCIAL SECTOR			
TERTIARY EDUCATION TRUST FUND	1,438,484,668.49	-	1,438,484,668.49
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-	5,871,688.64	5,871,688.64
GRAND TOTAL	**1,438,984,668.49**	**130,012,178.72**	**1,568,996,847.21**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**1.44**	**0.13**	**1.57**

NOTE 33 A: INVESTMENT

MDA	LOCAL INVESTMENT	FOREIGN INVESTMENT	TOTALS
	₦	₦	₦
ECONOMIC SECTOR			
CONSOLIDATED REVENUE FUND	1,272,187,577,239.54	30,390,042,482.80	1,302,577,619,722.34
SOCIAL SECTOR			
TERTIARY EDUCATION TRUST FUND	335,802,013,831.67	0.00	335,802,013,831.67
FEDERAL POLYTECHNIC OFFA	1,000,000.00	0.00	1,000,000.00
UNIVERSITY OF LAGOS	3,311,889,192.81	0.00	3,311,889,192.81
UNIVERSITY COLLEGE HOSPITAL IBADAN		9,799,252.00	9,799,252.00
GRAND TOTAL	**1,611,302,480,264.02**	**30,399,841,734.80**	**1,641,702,321,998.82**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**1,611.30**	**30.40**	**1,641.70**

NOTE 33

SCHEDULE OF FEDERAL GOVERNMENT INVESTMENTS FOR 2019

INVESTMENT GROUP	AMOUNT AS 31/12/2019	DISINVESTMENT /AD JUSTMENT	ADDITION/ ADJUSTMENT	AMOUNT AS AT1/1/2019
	₦	₦	₦	₦
Investments in Public Corporation-Manufacturing Indusries	8,224,239,373.00			8,224,239,373.00
Investments in Public Corporation-Service Companies/Agencies	616,245,381,794.00			616,245,381,794.00
Investments in Public Corporation-Financial Institutions	311,487,088,636.37		2,825,766,249.00	308,661,322,387.37
Investments in Public Corporation-Insurance Companies	889,166,666.00			889,166,666.00
Foreign Investments-Non Quoted	30,390,042,482.80			30,390,042,482.80
Investments: Forfieted to Federal Govt. of Nigeria	1,230,287.00			1,230,287.00
Loans to Companies -under Power & Steel	81,612,357,636.00			81,612,357,636.00
Loans to Companies -under Finance	15,188,715,049.00		6,227,049,676.00	8,961,665,373.00
Loans to Companies -under Works	19,263,643,570.09			19,263,643,570.09
Loans to Companies -under Transport	4,610,423,710.00			4,610,423,710.00
Loans to Companies -under Communication	42,395,300,872.00			42,395,300,872.00
Loans to Companies -under Secience & Tech.	42,933,333.00			42,933,333.00
Loans to Companies -under Agriculture	3,465,055,515.00			3,465,055,515.00
Loans to Companies -under Industry	850,000,000.00			850,000,000.00
Loan to Democratic Republic of Sao-Tome & Principe	5,233,086,000.00			5,233,086,000.00
Loan to Sao-Tome & Principe Joint Dev. Authority	1,649,581,000.00			1,649,581,000.00
Funds Invested on behalf of the FGN by Crown Agents (Cash A)	-	148,033,244.57		148,033,244.57
Funds Invested on behalf of the FGN by Crown Agents (Bond & Equity B)	-	6,212,444,730.82		6,212,444,730.82
INVESTMENT BY MDA	160,846,981,634.08			160,846,981,634.08
GIFMIS	182,392,164.00			182,392,164.00
TOTAL	**1,302,577,619,722.34**	**6,360,477,975.39**	**9,052,815,925.00**	**1,299,885,281,772.73**
TOTAL (APPROX. TO ₦ BILLION)	**1,302.58**	**6.36**	**9.05**	**1,299.89**

MDA	₦
TETFUND	335,802,013,831.67
FEDERAL POLYTHECHNIC, OFFA	1,000,000.00
UNIVERSITY OF LAGOS	3,311,889,192.81
UNIVERSITY COLLEGE HOSPITAL, IBADAN	9,799,252.00
SUB-TOTAL	**339,124,702,276.48**
GRAND TOTAL	**1,641,702,321,998.82**
GRAND-TOTAL (APPROX. TO ₦ BILLION)	**1,641.70**

NOTE 34 A:
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS-GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
ADMINISTRATIVE SECTOR												
STATE HOUSE - HQTRS	5,351,997,129.41	353,473,498.94	238,823,889.09	2,047,462,995.94	36,401,078.00	61,490,365.87	-	-	298,647,079.97	-	-	8,388,296,037.22
STATE HOUSE OPERATIONS - PRESIDENT	-	-	-	-	-	-	-	-	-	158,333,927.02	-	158,333,927.02
STATE HOUSE OPERATIONS - VICE PRESIDENT	-	-	-	1,600,000.00	10,000,000.00	11,980,005.00	-	-	-	-	-	23,580,005.00
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	-	-	-	27,070,430.00	18,000.00	-	-	-	-	-	27,088,430.00
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	-	3,000,000.00	543,936,913.06	-	-	-	-	21,929,067.00	-	-	568,865,980.06
STATE HOUSE MEDICAL CENTRE	174,680,351.67	-	87,753,418.26	-	-	-	-	-	1,024,410,863.43	-	-	1,286,844,633.36
STATE HOUSE LAGOS LIAISON OFFICE	370,816,138.39	-	-	-	-	-	-	-	-	-	-	370,816,138.39
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	7,290,334,791.54	4,399,782,880.44	853,512,529.51	1,202,125,382.40	225,664,999.75	26,465,861.65	-	-	-	1,992,678,304.74	-	15,990,564,750.03
NIPSS, KURU	244,083,897.86	92,173.26	55,100,500.00	117,750,000.01	-	190,000.00	-	-	-	271,387,676.00	-	688,604,247.13
BUREAU OF PUBLIC ENTERPRISES (BPE)	-	-	-	-	-	7,344,065.68	-	-	-	149,901,626.00	-	157,245,691.68
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	81,001,949.38	-	66,000.00	-	15,420,166.05	-	-	-	-	158,404,573.78	-	254,892,689.21
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,311,539,703.39	126,397,514.90	403,922,636.23	1,874,463,605.31	1,633,130,870.50	824,634,957.47	-	-	-	26,323,661,739.06	-	36,497,751,026.86
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-	7,662,031.84	27,269,300.00	44,952,665.45	43,541,715.55	34,687,658.00	-	-	-	35,344,450.00	-	193,457,820.84
BUREAU OF PUBLIC PROCUREMENT (BPP)	107,012,158.24	-	-	93,428,426.72	1,015,775.00	35,118,415.51	-	-	-	2,977,703.79	-	239,552,479.26
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	-	-	9,700,810.00	43,031,750.00	27,728,582.43	31,767,567.51	-	-	-	10,615,195.00	-	122,843,904.94
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	482,327,027.99	605,488,031.95	98,088,813.00	109,364,462.00	54,320,828.00	42,859,185.00	-	-	88,980,089.00	5,794,411,609.09	-	7,225,840,046.03
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	-	-	-	14,508,385.70	8,309,837.94	-	-	-	-	-	22,818,223.64
NASS MANAGEMENT	635,079,077.62	1,414,835,812.86	327,898,241.91	2,794,868,089.95	1,261,164,707.23	591,501,954.37	-	-	370,594,165.00	1,283,019,450.00	-	8,678,961,498.94
SENATE	-	5,003,195,963.40	299,325,471.05	27,754,389,414.69	8,669,194,710.21	1,644,144,414.20	-	-	44,979,949.34	-	-	43,415,229,922.89
HOUSE OF REPRESENTATIVES	-	1,723,529,776.12	-	25,664,628,781.30	6,364,838,599.75	2,441,751,738.12	-	-	-	-	-	36,194,748,895.29
NATIONAL ASSEMBLY COMMISSION	498,941,941.85	780,839,121.36	233,397,313.81	1,811,430,711.45	567,717,939.26	260,608,235.87	-	-	219,873,665.00	1,283,019,450.00	-	5,755,828,378.60
LEGISLATIVE AIDES	-	-	-	-	991,374,490.00	159,070,160.00	-	-	-	-	-	1,150,444,650.00
GENERAL SERVICE	5,477,713,175.60	467,324,455.22	380,193,308.94	4,071,255,933.25	645,779,102.10	460,485,509.00	-	-	-	33,243,846,588.20	1,113,235,000.80	45,859,833,073.11
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,953,329,103.22	-	78,485,943.84	5,319,512,040.94	581,441,220.55	1,700,261,754.27	-	-	-	109,042,861,500.38	-	118,675,891,563.20
FEDERAL DEFENCE MINISTRY- MAIN MOD	94,900,450,762.83	13,447,400.00	42,423,919.85	807,033,493.06	1,022,881,818.45	503,834,060.11	-	-	1,197,546,153.70	5,077,372,793.31	1,840,340,433.80	105,405,330,835.11
DEFENCE HEADQURTERS	759,064,974.46	-	22,780,800.00	1,497,628,840.60	-	408,777,703.16	-	-	-	3,353,285,164.26	7,000,000.00	6,048,537,482.48
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	-	-	-	-	-	-	-	-	-	617,589,266.76	-	617,589,266.76
NIGERIAN ARMY	9,635,881,687.17	3,886,053,256.41	-	13,056,969,091.39	1,779,355,526.03	7,671,512,991.49	-	-	21,782,741,775.94	48,678,648,927.71	27,130,668,956.47	133,621,832,212.61
NIGERIA ARMY UNIVERSITY, BIU	176,111,940.00	-	-	-	-	-	-	-	113,853,573.00	-	-	289,965,513.00
NIGERIAN NAVY	-	-	-	24,899,808,396.15	-	-	13,422,040,029.66	976,812,197.00	3,418,661,058.81	-	1,983,000,000.00	49,700,321,681.62
NIGERIAN AIRFORCE	58,306,868.82	-	-	-	(0.04)	-	-	-	52,851,963,878.67	1,777,376,012.16	2,130,548,606.09	66,818,195,365.70
NIGERIANACADEMY DEFENCE(NDA)	300,000,000.00	300,000,000.00	1,820,129,225.94	-	-	-	600,000,000.00	2,885,360,875.70	1,807,822,924.39	-	400,000,000.00	8,113,313,026.03
NIGERIANCOLLEGE DEFENCE	6,258,882,361.76	326,376,032.50	111,565,014.22	842,269,048.70	1,990,000.00	109,302,718.72	32,599,006.53	1,634,538,732.58	70,620,005.66	5,607,558,364.45	931,479,645.05	15,927,180,930.17
COMMANDCOLLEGE, JAJIAND STAFF	6,703,494,858.42	300,000,000.00	-	-	-	-	-	-	-	2,656,465,488.39	-	9,659,960,346.81
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	1,910,603,178.52	58,922,000.00	432,157,142.73	35,100,000.00	17,374,035.00	403,468,913.33	-	-	86,808,611.83	1,146,948,438.84	-	4,091,382,320.25
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	-	508,716,715.99	1,199,283,505.67	-	150,000.00	175,729,489.00	-	-	89,331,261.49	2,760,451,849.91	439,644,365.24	5,173,307,187.30
DEFENCE SCHOOL INTELLIGENCE	637,385,953.77	861,715,000.00	-	33,628,944.46	-	-	-	-	110,000,000.00	2,175,883,208.17	-	3,818,613,106.40
DEFENCE AGENCY INTELLIGENCE	4,613,972,148.39	9,858,496,776.70	996,608,667.49	1,813,662,922.94	-	915,803,114.37	-	-	9,053,394,147.96	1,689,782,713.35	1,896,399,223.00	30,838,119,714.20
DEFENCE MISSIONS	4,703,476,270.81	-	14,196,343.21	401,494,843.07	30,783,206.65	68,086,628.92	-	-	1,931,541,302.34	-	305,593,290.89	7,455,171,885.89
MILITARY PENSION BOARD	-	-	-	-	-	-	-	-	-	328,795,601.26	-	328,795,601.26
DEFENCE SPACE ADMINISTRATION	684,541,884.41	371,679,344.24	-	3,899,000.01	29,656,840.50	14,690,285.35	-	-	2,281,732,063.76	-	-	3,386,199,418.27
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	861,431,855.40	778,788,858.18	-	171,777,936.99	133,839,824.86	28,381,450.00	-	-	-	54,561,924.00	503,116,280.00	2,531,898,129.43
TECHNICAL AIDS CORPS	82,812,339.44	3,915,000.00	-	-	6,990,500.00	-	-	-	-	-	-	93,717,839.44
FOREIGN SERVICE ACADEMY (FSA)	153,461,770.00	14,222,400.00	35,733,254.00	49,980,000.00	4,784,325.00	4,494,000.00	-	-	-	111,480,921.31	-	374,156,670.31
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	21,219,979.13	1,408,663.00	1,489,000.00	47,233,620.01	3,393,600.00	10,385,445.00	-	-	-	-	-	85,130,307.14
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	5,859,010.39	7,463,524.34	-	60,000.00	17,915,894.06	-	-	-	-	-	-	31,298,428.79
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	31,016,627.61	-	1,905,285.80	65,000,000.00	34,321,874.38	9,931,163.61	-	-	-	-	-	142,174,951.40
FOREIGN MISSION: ABIDJAN	3,559,915.61	-	-	-	-	-	-	-	-	-	-	3,559,915.61
FOREIGN MISSION: ADDIS ABABA	97,524,717.27	-	-	-	-	-	-	-	-	352,500,000.00	-	450,024,717.27
FOREIGN MISSION: ALGIERS	-	-	-	-	-	-	-	-	-	52,500,000.00	-	52,500,000.00
FOREIGN MISSION: BAMAKO	(152,989,488.34)	3,259,417.58	3,468,439.46	20,869,956.01	-	(2,077,144.64)	-	-	-	-	-	(127,468,819.93)
FOREIGN MISSION: BANGKOK	235,000,113.42	100,785.05	-	-	-	766,118.08	-	-	76,812.71	-	-	235,943,829.26
FOREIGN MISSION: BANJUL	48,576,779.02	-	-	-	-	-	-	-	-	-	-	48,576,779.02
FOREIGN MISSION: BATA	45,584,638.60	-	-	-	-	-	-	-	-	-	-	45,584,638.60
FOREIGN MISSION: BRASILIA	-	-	-	-	-	-	-	-	-	37,500,000.00	-	37,500,000.00
FOREIGN MISSION: BUCHAREST	-	-	-	32,553,624.24	-	-	-	-	-	-	-	32,553,624.24
FOREIGN MISSION: BUDAPEST	-	-	-	-	915,393.56	24,360,666.66	-	-	-	-	-	25,276,060.22
FOREIGN MISSION: BUJUMBURA	8,548,728.09	8,903,180.14	-	-	-	-	-	-	-	-	-	17,451,908.23
FOREIGN MISSION: CANBERRA	-	-	-	4,130,434.79	1,512,461.48	12,136,286.66	-	-	-	-	-	17,779,182.94
FOREIGN MISSION: COTONOU	-	-	-	-	-	-	-	-	-	240,000,000.00	-	240,000,000.00
FOREIGN MISSION: DAR-ES-SALAAM	9,493,466.44	-	-	-	-	-	-	-	-	-	-	9,493,466.44
FOREIGN MISSION: DUBAI TRADE MISSIONS	-	-	-	-	229,833.34	108,250.00	-	-	-	-	-	338,083.34
FOREIGN MISSION: DUBLIN	-	-	-	9,830,103.45	-	-	-	-	-	-	-	9,830,103.45

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS- GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
FOREIGN MISSION: JAKARTA	33,212,727.28											33,212,727.28
FOREIGN MISSION: JOHANNESBURG	28,345,562.09									47,500,000.00		75,845,562.09
FOREIGN MISSION: KINGSTON	6,753,021.21											6,753,021.21
FOREIGN MISSION: KINSHASA	53,968,374.44		161,568.63		29,411.76							54,159,354.83
FOREIGN MISSION: LONDON					503,488.24	42,224,470.58						42,727,958.82
FOREIGN MISSION: MNROVIA	448,023.33											448,023.33
FOREIGN MISSION: N'DJAMENA				22,727,272.73								22,727,272.73
FOREIGN MISSION: NEPAD MISSION - PRETORIA	-	-						-				-
FOREIGN MISSION: NEW YORK (PM)	246,809,896.08	30,340,572.55						1,679,686,777.04				1,956,837,245.67
FOREIGN MISSION: OTTAWA				37,704,158.14								37,704,158.14
FOREIGN MISSION: PARIS	14,810,123.35											14,810,123.35
FOREIGN MISSION: SEOUL				3,906,600.00								3,906,600.00
FOREIGN MISSION: WASHINGTON					596,751.52	242,136.37						838,887.89
FOREIGN MISSION LILONGWE, MALAWI				9,322,043.01								9,322,043.01
FOREIGN MISSION BELGRADE, SERBIA	33,457,998.04											33,457,998.04
FOREIGN MISSION PRAQUE, CZECH REPUBLIC						36,757,474.51						36,757,474.51
PERMANENT MISSION D-8 SECRETARIAT, ISTABUL, TURKEY												
PERMANENT REPRESENTATION, ECOWAS, ABUJA	12,749,000.80											12,749,000.80
CONSULAR MISSION MAROUA, CAMEROON												
FEDERAL MINISTRY OF INFORMATION - HQTRS	83,894,692.46	469,620,161.94	107,927,601.99	139,789,100.00	38,452,155.00	189,858,492.98			19,999,999.99	65,747,196.00	2,418,891,434.27	3,534,180,834.63
NIGERIAN TELEVISION AUTHORITY	13,596,810,664.81	14,750,904.00	9,094,423,256.61	1,730,414,527.83	316,060,761.16	898,456,987.62			53,025,000.00			25,703,942,102.03
FEDERAL RADIO CORPORATION OF NIGERIA			1,140,051,817.68	379,200.11	3,011,837.56	6,772,676.86				200,419.49		1,150,915,951.70
NEWS AGENCY OF NIGERIA	2,061,139,430.12	22,783,489.10	837,993,732.70	207,424,192.00	365,334,955.15	170,500,976.46			2,406,915.00	9,779,991.00		3,677,363,681.53
VOICE OF NIGERIA	99,531,127.02	1,081,932,107.25	226,652,177.76	46,000,000.00	286,223,624.51	16,776,285.28				56,336,833.00		1,813,452,154.82
NIGERIAN FILM CORPORATION	138,158,104.21	8,968,430.00		19,975,324.69		16,460,761.00				390,158,301.63	440,976,178.00	1,014,697,099.53
NATIONAL BROADCASTING COMMISION	22,323,900.00		146,005,786.37		3,443,410.87	30,233,901.50						202,006,998.74
NIGERIA PRESS COUNCIL				115,756,920.50	65,975,358.48	22,438,055.00				14,327,864.76		218,498,198.74
NATIONAL FILM AND VEDIO CENSOR BOARD	9,999,999.99				20,000.00	9,481,750.00						19,501,749.99
ADVERTISING PRACTIONERS OF NIGERIA				2,593,500.00	4,150,125.00							6,743,625.00
NIGERIAN TOURISM DEVELOPMENT CORPORATION	2,445,062.00	390,353,456.57		124,946,495.00	15,826,130.00	11,693,003.75				132,767,379.67		678,031,526.99
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	101,648,427.29	20,643,800.00		87,251,975.00					17,900,190.00	55,270,390.88		282,714,783.17
NATIONAL COUNCIL OF ARTS AND CULTURE	109,632,706.67				2,448,900.00	3,952,500.00				60,000,000.00		176,034,106.67
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	37,611,245.45	4,602,840.92	54,598,516.53		2,183,863.34							98,996,466.24
NATIONAL TROUPE OF NIGERIA		4,022,300.50			1,787,705.00	4,019,400.00						9,829,405.50
NATIONAL THEATRE	165,157,393.38	87,368,614.05	26,102,118.75			17,567,268.74			12,597,749.51	25,200,500.60		333,993,645.03
NATIONAL GALLERY OF ART	25,941,899.98	7,198,300.00	3,999,499.99	128,996,050.00	15,237,702.82	13,590,619.99				87,082,660.50		282,046,733.28
NATIONAL WAR MUSEUM - UMUAHIA	9,995,000.00	3,620,000.00			4,055,272.00							17,670,272.00
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	32,288,482.10	53,364,410.00	16,341,464.00	56,818,170.02	15,804,460.00	20,143,621.51			2,546,608.00			197,307,215.63
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	48,176,239.24			22,385,388.00	1,750,000.00	25,198,950.00				35,735,446.51	8,323,575.00	141,569,598.75
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES-JOS		9,621,017.00			2,325,600.00							11,946,617.00
NATIONAL ORIENTATION AGENCY	359,475,473.15	527,425,664.00	90,398,160.00	715,215,410.00	116,677,865.00	260,914,405.00				140,038,094.00		2,210,145,071.15
FEDERAL MINISTRY OF INTERIOR - HQTRS	718,905,062.77	454,660,035.87	34,199,997.41		476,465,796.27				33,315,457.29	35,658,000.00		1,753,204,349.61
NIGERIAN PRISON SERVICE	13,416,518,148.28	698,784,534.95		4,894,243,368.57		172,900,000.00				15,677,158,797.58		34,859,604,849.38
NIGERIA IMMIGRATION SERVICE	5,396,949,022.20	3,008,795,137.97	218,717,805.69	3,443,886,403.27	651,786,218.42	179,029,420.42			358,853,702.09	8,938,600,458.69	3,182,177,232.70	25,378,795,401.45
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	276,274,150.78	2,225,863,284.05	1,354,028,439.79	2,764,062,002.36	98,900,000.00	1,772,184,707.71			2,255,475,092.12	3,746,291,706.48	2,154,227,244.83	16,647,306,628.12
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	82,000.00	20,375,249.99	5,520,000.00	43,373,400.00	41,546,249.99					34,050,400.00		144,947,299.98
FEDERAL FIRE SERVICE	979,087,655.06	994,883,734.88	7,060,679,402.41	297,006,512.60		355,498,621.45			4,635,005,395.69	604,562,404.34		14,926,723,726.43
POLICE PENSION BOARD												
NIGERIA POLICE ACADEMY WUDIL, KANO	889,193,678.44	271,319,198.73	81,495,806.21	32,218,750.00	1,318,000.00	51,245,748.20			11,859,409.35	2,472,397,189.30		3,821,047,780.23
POLICE FORMATION & COMMAND HQTRS	4,060,058,610.45	10,961,534,725.33	844,214,373.84	9,096,806,185.48	23,440,000.00				48,440,450.01	22,498,677,314.22	5,030,910,610.46	52,564,082,269.79
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	696,608,568.27	203,341,738.00	30,089,800.15	236,479,656.11	39,252,397.27	19,851,203.50			4,286,520.00	146,912,829.00		1,376,822,712.30
FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,999,265,875.68									88,193,662.40		2,087,459,538.08
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	107,584,267.63	59,536,111.36		67,551,127.25		13,479,427.50						248,150,933.74
FEDERAL TRAINING CENTRE,ENUGU	18,693,038.76					2,707,857.10				553,600.00		21,954,495.86
FEDERAL TRAINING CENTRE,ILORIN	7,517,462.49	4,513,097.00								24,159,096.97		36,189,656.46
FEDERAL TRAINING CENTRE,KADUNA	28,703,806.05											28,703,806.05
FEDERAL TRAINING CENTRE,LAGOS	14,797,728.77											14,797,728.77
FEDERAL TRAINING CENTRE,MAIDUGURI	4,513,095.00					11,710,000.16				13,502,500.00		29,725,595.16
FEDERAL TRAINING CENTRE,CALABAR	36,782,654.99	4,295,737.00								41,774,994.01		82,853,386.00
PUBLIC SERVICE INSTITUTE OF NIGERIA.	103,285,963.15	73,273,570.31	62,250,958.97	45,465,000.00	14,862,040.00	181,800,133.24				456,795,622.25		937,733,287.92
SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS		13,500,000.00		53,078,400.00	38,679,256.00	55,315,684.00				3,308,475.00		173,881,815.00
AUDITOR GENERAL FOR THE FEDERATION	67,999,100.00	69,828,124.10	31,356,000.00	70,070,616.88	231,490,563.44							470,744,404.42
PUBLIC COMPLAINTS COMMISSION	61,495,391.62	82,454,277.00			66,203,600.00							210,153,268.62
FEDERAL CIVIL SERVICE COMMISSION		3,500,000.00	69,850.00	127,493,874.88	18,983,860.00	7,520,000.00						157,567,584.88
INDEPENDENT NATIONAL ELECTORAL COMMISSION	4,540,565,681.24	8,460,000.00	2,563,963,609.72	3,626,866,572.10	15,362,138,621.65	6,287,368,720.68						32,389,363,205.39
FEDERAL CHARACTER COMMISSION	2,014,764,423.85	4,219,100.00		221,079,451.50	66,819,090.00	936,572,476.00				949,309,909.86	45,080,632.65	4,237,845,083.86
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	4,394,035,032.57	263,301,841.26	267,715,943.21	99,469,007.44	21,044,616.08					2,965,759,563.48		8,011,326,004.04
NIGERIA COMMUNICATION SATELLITE		1,499,786,596.24			33,263,762.70	12,640,795.33				2,025,786,564.20		3,571,477,718.47

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS-GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
NIPOST	191,121,026.81	-	13,429,510.95	86,682,700.00	57,722,694.68	16,996,350.00	-	-	-	-	-	365,952,282.44
NATIONAL SECURITY ADVISER	1,015,000,000.00	6,379,540,000.00	-	26,600,000.00	-	-	-	-	6,675,092,889.20	50,273,876,561.00	-	63,370,109,450.20
DIRECTORATE OF STATE SECURITY SERVICE	1,244,929,500.00	-	737,150,500.00	1,842,954,674.60	184,320,000.00	-	-	-	7,983,026,417.92	6,715,524,181.50	-	17,707,905,274.02
NATIONAL INTELLIGENT AGENCY	261,500,000.00	35,840,000.00	1,332,679,390.00	354,720,000.00	1,120,000.00	-	-	-	3,300,583,763.00	2,935,639,659.00	-	8,222,082,812.00
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	496,505,360.00	35,840,000.00	3,273,074,030.00	666,620,000.00	1,120,000.00	45,050,000.00	-	-	70,950,000.00	245,052,000.00	3,109,736,000.00	7,943,947,390.00
CODE OF CONDUCT TRIBUNAL	706,580,582.91	-	27,275,000.01	114,444,446.80	1,410,000.00	235,149,138.54	-	276,519,239.98	25,899,500.00	380,993,658.19	-	1,768,271,566.43
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	235,381,282.86	-	-	169,711,502.97	20,176,975.12	35,835,039.58	-	-	-	553,633,891.90	-	1,014,738,692.43
POLICE SERVICE COMMISSION HQTRS	80,447,821.22	################	23,791,787.50	36,501,089.06	22,792,875.00	-	-	-	-	1,664,358,302.72	-	1,827,891,875.50
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	319,050,910.79 -	- 1,542,401,279.08	2,034,010,015.78	908,790,653.48	51,602,800.00	132,105,305.44	-	-	456,967,058.01	-	81,480,000.00	################
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	1,327,836,909.16	58,647,855.00	-	23,312,058.52	10,411,804.98	-	-	-	-	78,187,857.96	-	111,911,721.46
NATIONAL COMMISSION FOR REFUGEES	371,624,199.15	3,428,230,251.18	836,572,169.78	401,437,434.14	11,415,670.00	41,795,630.00	-	-	19,966,700.00	448,457,034.10	4,787,200.00	4,634,670,026.26
LAGOS LIAISON OFFICE	102,587,308.39	15,302,900.25	200,000.00	-	-	-	-	-	-	-	-	430,472,054.15
NATIONAL IDENTITY MANAGEMENT COMMISSION	68,500,061.00	286,865,455.43	509,774,647.69	-	4,456,000.00	5,140,870.00	-	-	-	258,151,493.04	-	4,308,340,570.30
NATIONAL MERIT AWARD	1,270,619,612.75	110,488,589.00	7,169,970.00	-	22,490,285.00	19,805,000.00	-	-	-	43,978,000.03	-	177,246,216.28
FEDERAL ROAD SAFETY COMMISSION	48,012,515.40	-	16,896,800.00	2,845,606,068.78	44,391,362.24	208,406,325.43	-	-	51,650,931.00	731,399,580.83	-	5,455,836,136.46
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	-	14,271,595.66	18,924,995.66	12,789,020.48	25,603,384.00	-	-	-	39,122,500.00	-	269,212,600.20
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	15,400,000.00	8,480,750.00	34,723,470.00	-	15,451,519.14	-	-	-	2,495,000.00	-	1,915,991,727.12	1,968,661,716.26
NATIONAL PENSION COMMISSION	60,941,900.82	10,529,975.00	-	-	-	-	-	-	-	36,339,159.62	-	51,739,159.62
NATIONAL HAJJ COMMISSION OF NIGERIA	7,489,233.00	85,184,051.42	-	15,749,753.00	6,618,150.00	14,091,000.00	-	-	-	597,745,120.00	-	703,626,673.82
NIGERIA CHRISTIAN PILGRIM COMMISSION	-	-	-	37,627,515.00	26,320,149.90	35,112,840.00	-	-	-	71,251,124.89	-	188,330,837.79
NATIONAL LOTTERY TRUST FUND	58,360,310.86	11,539,413.01	-	50,597,968.83	34,942,200.00	2,264,000.00	-	-	355,549,501.29	-	-	578,537,721.54
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	8,452,714.29	-	50,032,675.00	-	86,756,165.72	-	-	-	176,659,567.36	-	371,808,718.94
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	787,687,448.62	1,560,560,876.16	9,935,867.00	-	-	-	-	-	-	1,839,998.00	-	23,315,278.01
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,367,320,379.30	1,026,935,335.34	26,596,997.22	299,012,050.00	21,910,700.00	28,814,950.00	-	-	-	940,724,873.44	-	2,113,199,733.57
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	- 3,327,292,513.38	-	465,422,596.25	64,534,758.74	15,607,015.39	757,502.00	-	-	43,707,148.43	15,598,829,418.17	-	19,116,739,694.44
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	7,415,212,622.81	20,403,583,855.50	-	51,312,058.52	7,494,605.72	-	-	-	-	78,187,857.96	-	1,163,929,857.54
TERTIARY EDUCATION TRUST FUND	41,534,514.95	-	409,948,473.81	2,402,172,519.58	2,252,929,303.51	1,158,192,080.43	-	-	37,892,135.12	500,941,592.50	-	10,089,368,618.33
	612,149,147.36	106,886,175.25	-	-	-	-	-	-	-	-	-	
ECONOMIC SECTOR		105,052,976.29										
FEDERAL MINISTRY OF AGRICULTURE	325,679,167.52	625,393,067.26	52,680,439,643.60	296,867,256.24	176,105,401.00	8,792,200.00	-	-	10,029,033,100.00	13,496,055,199.03	4,536,299,841.82	109,042,389,120.00
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	160,396,689.51 -	19,500.00	46,023,130.17	29,280,844.22	653,321.00	1,732,800.00	-	-	1,861,210.00	176,456,753.73	-	297,542,574.07
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	84,555,248.70	337,143,970.52	258,293,999.65	136,230,900.40	123,883,442.05	234,275,839.79	-	-	-	238,952,906.81	314,965,830.71	2,025,638,242.02
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	900,000.00	10,511,375.37 75,276,149.90	238,755,227.79	99,659,400.00	47,988,559.42	71,806,814.00	-	-	-	993,355,066.11	1,231,058,911.92	3,113,356,123.05
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	110,550,062.69	19,130,734.98	167,426,830.25	107,069,019.75	53,706,205.88	31,885,028.00	-	-	-	235,923,145.05	233,203,665.25	1,615,003,650.95
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	75,964,943.57	68,136,801.45	240,000.00	40,406,674.01	231,500.00	947,000.00	-	-	20,000.00	-	-	41,864,674.01
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	66,165,329.07	58,909,672.69	-	-	-	-	-	-	-	632,499,051.47	-	1,054,198,270.69
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	13,928,395.70	171,177,240.86	3,150,000.00	7,455,453.67	-	711,075.00	-	-	-	66,659,031.91	-	89,386,935.95
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	61,431,665.97	83,305,964.29	37,954,608.00	-	8,818,199.98	38,986,083.39	-	-	7,431,375.00	215,004,957.30	-	494,021,436.26
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	14,303,315.00 256,051,999.26	60,028,232.75	1,145,000.00	-	-	-	-	-	-	120,148,954.48	-	216,389,633.03
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	206,986,434.84	55,697,331.94 9,338,191.90	170,804,582.83	-	-	-	-	-	-	104,741,837.52	-	409,848,550.87
NATIONAL AGRICULTURAL LAND DEVELOPMENT	82,483,309.93	31,813,259.56	31,000.00	1,893,132.50	4,990,596.50	-	-	-	-	5,941,570.60	-	85,694,367.99
AUTHORITY (NALDA) HQTRS	202,779,572.32	233,390,759.17	-	-	-	-	-	-	-	-	-	-
COCOA RESEARCH INSTITUTE- IBADAN	151,797,658.78	-	251,378,423.06	71,429,593.75	24,896,533.90	5,384,667.01	-	-	37,031,094.65	207,428,567.72	-	830,157,786.92
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	36,431,654.56	373,402,403.70	101,618,672.92	6,764,420.00	120,000.00	780,475.00	-	-	-	165,757,106.08	-	372,649,953.29
RUBBER RESEARCH INSTITUTE- BENIN	128,173,664.05	281,676,895.88	3,439,275.00	-	-	9,660,850.00	-	-	-	235,879,815.46	-	565,060,172.47
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	74,743,182.34	142,829,924.74	-	8,200,000.00	-	-	-	-	25,887,820.00	31,102,176.99	-	327,873,763.77
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	56,532,484.81 6,715,700.00	42,393,052.00	-	-	-	68,027,669.06	-	-	4,721,850.00	94,151,503.45	-	258,722,524.34
VETERINARY COUNCIL OF NIGERIA			5,179,753.89	85,052,524.89	12,531,386.22	112,830,043.82	-	-	206,594,798.00	151,164,652.23	-	807,945,990.93
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN			39,895,095.66	77,926,491.24	-	-	-	-	-	101,454,197.39	100,000,000.00	704,464,202.24
FEDERAL COLLEGE OF AGRICULTURE - AKURE			-	27,061,650.00	-	-	-	-	9,591,159.91	280,675,650.88	-	353,760,115.35
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN			180,863,561.66	49,665,000.00	-	64,662,965.71	-	-	-	776,372,099.43	-	1,573,139,694.55
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU			-	90,000,000.02	-	20,000,000.00	-	-	10,796,999.85	1,115,955,911.18	-	1,593,172,989.27
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA			31,006,338.87	67,282,625.00	51,973,911.00	101,980,365.45	-	-	71,924,765.00	4,510,000.00	-	538,040,414.87
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM			44,850,400.13	64,581,100.00	51,780,075.62	67,806,662.09	-	-	254,347,138.30	205,809,298.26	-	738,283,426.40

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)-GENERAL ₦	LEASED ASSETS-FINANCE LEASE ₦	SPECIALISED ASSETS-GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
COLLEGE OF VETERINARY AND MEDICAL LABORATORY	128,117,326.16	30,300,000.00	89,441,698.00	32,000,000.00	25,047,384.00	65,277,450.00	-	-	56,877,585.99	79,302,766.55	-	506,364,210.70
TECHNOLOGY - VOM	709,234,968.94	925,282,246.50	-	-	-	-	-	-	-	-	-	-
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	-	471,869,299.72	106,642,178.81	-	35,656,857.14	-	-	5,894,100.00	139,845,323.85	14,850,000.00	2,409,274,974.96
FEDERAL COLLEGE OF FISHERIES AND MARINE	89,084,306.05	212,958,236.59	-	-	-	-	-	-	-	-	-	-
TECHNOLOGY - LAGOS	176,474,558.28	213,278,453.45	-	19,997,602.91	-	6,100,000.00	-	-	-	418,112,950.96	-	746,253,096.51
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	75,901,933.00	151,773,893.49	19,999,400.01	6,509,900.36	-	71,172,974.50	-	-	-	240,810,018.08	-	728,245,304.68
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	29,137,525.90	60,000.00	10,502,750.00	-	1,115,000.00	109,175,715.33	-	-	2,024,000.00	360,366,373.88	-	710,859,665.70
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	226,643,994.03	22,349,491.19	22,472,829.74	-	24,198,929.00	-	-	-	-	204,399,998.90	219,000,000.00	499,269,283.54
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	6,815,800.00	1,558,973,121.33	20,249,047.62	40,012,107.62	696,434.00	3,078,508.00	-	-	-	17,459,450.70	-	330,489,033.16
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	759,604,155.14	-	95,097,579.77	168,000.00	-	20,347,718.29	-	-	987,500.00	81,646,188.94	60,000,000.00	1,824,035,908.33
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	12,700,000.01	-	4,753,990.00	193,087,940.84	29,311,053.69	6,480,661.75	-	-	-	407,778,469.72	-	1,401,016,271.14
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	1,083,929,567.71	588,987,971.89	-	-	-	13,033,440.00	-	-	-	893,755,000.00	-	919,488,440.01
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	324,394,593.83	135,035,684.12	14,034,499.99	15,995,500.00	-	1,197,000.00	-	-	-	9,261,029.99	-	40,488,029.98
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	329,151,116.94	88,912,573.25	137,946,791.00	250,448,943.35	36,524,848.00	108,390,685.49	-	-	71,249,660.00	424,510,712.67	1,760,746,848.54	4,462,736,028.65
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	57,442,854.42	16,471,657.70	-	-	1,213,800.00	-	-	-	20,222,272.80	1,458,389,069.44	4,926,006,324.21	6,865,261,744.40
NATIONAL AGRICULTURE SEEDS COUNCIL	19,226,500.00	-	35,226,681.06	-	56,339,045.00	35,427,033.85	-	-	2,482,012.00	320,384,221.28	-	867,922,683.38
NIGERIA AGRICULTURAL QUARANTINE SERVICE	34,177,990.87	14,473,000.00	373,662,397.20	49,250,000.00	5,376,000.00	1,285,200.00	-	-	-	19,444,000.00	-	522,932,109.32
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	390,082,513.97	500,000.00	-	-	10,355,040.00	-	-	-	-	89,975,537.86	-	119,557,077.86
OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	209,711,279.44	-	-	-	-	-	-	-	-	66,923,274.83	-	115,574,265.70
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	85,746,219.25	1,993,000.00	-	-	-	-	-	-	50,000.00	551,466,152.76	-	942,098,666.73
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	350,075,068.01 365,781,965.85	8,945,764.03 14,667,887.89	96,000,000.00	149,465,925.00	119,022,049.76	105,131,950.00	-	-	-	304,814,137.24	-	984,145,341.44
FEDERAL MINISTRY OF FINANCE - HQTRS	300,785,697.04	36,063,256.76	14,605,595.46	138,532,983.99	153,238,363.95	52,348,921.52	-	-	-	-	-	446,465,084.17
DEBT MANAGEMENT OFFICE	-	192,100.00	28,428,650.40	206,632,815.00	109,033,476.51	33,569,206.72	-	-	-	-	-	736,684,980.67
INVESTMENT AND SECURITIES TRIBUNAL	819,760,267.48	221,913,418.82	-	51,009,025.00	24,332,963.49	9,355,671.08	-	-	-	52,834,600.00	238,929,428,765.00	239,447,410,878.31
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	2,675,594,331.98	12,997,025.79	-	83,684,400.00	-	23,873,026.05	-	-	17,476,000.00	366,605,790.77	-	828,488,170.62
FPO YOLA	2,463,182,351.00	-	-	13,600.00	1,535,000.00	-	-	-	-	-	-	1,740,700.00
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	- 114,685,000.00	37,663,011.00 -	160,602,875.10	64,090,224.00	105,644,513.10	89,287,282.13	-	-	-	6,471,109.03	-	1,467,769,689.66
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	206,483,729.02	5,805,595,989.07	283,746,884.98	675,394,302.76	342,200,172.39	6,381,463,842.68	-	-	-	3,460,089,811.13	-	13,831,486,371.71
STANDARD ORGANIZATION OF NIGERIA	13,496,876.71	-	83,875,248.00	198,134,654.00	139,831,359.10	40,850,926.00	-	-	-	58,770,335.00	-	3,022,307,884.10
NATIONAL AUTOMOTIVE COUNCIL	-	25,256,029.73	-	-	-	-	-	-	-	-	375,227,634.98	375,227,634.98
INDUSTRIAL TRAINING FUND	255,953,770.24	167,587,420.80	11,522,827.50	32,285,253.00	50,655,519.04	54,556,931.79	-	-	-	178,059,578.00	-	463,020,985.33
NIGERIAN EXPORT PROMOTION COUNCIL	144,662,200.00	49,028,391.50	-	-	-	-	-	-	-	272,772,054.41	-	272,772,054.41
FINANCIAL REPORTING COUNCIL OF NIGERIA	516,158,983.00	12,020,552.00	95,786,378.67	198,792,272.57	91,341,310.20	64,461,551.61	-	-	-	17,170,647.25	-	6,479,631,878.39
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	129,537,250.44	-	-	239,526,938.60	549,244,341.87	27,015,575.13	-	-	51,467,019.85	12,415,543,999.27	-	13,296,294,751.43
CONSUMER PROTECTION COUNCIL	290,651,125.56	-	-	88,333,332.60	98,514,434.93	9,199,558.00	-	-	95,500,000.00	12,185,787.23	-	328,989,142.49
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	74,180,586.99 -	1,500,346,012.23 11,500,000.00	-	145,529,475.00	-	48,548,966.61	-	-	-	54,482,700.12	-	672,102,332.77
EXTERNAL TRADE SECTOR, GENEVA (WTO)	21,857,848.95	-	-	155,172,500.49	11,500,000.00	-	-	-	-	61,163,374.80	597,753,975.93	1,019,280,442.72
ONNE OIL AND GAS FREE ZONE AUTHORITY	111,739,206.57	826,117,606.19	72,903,633.00	206,232,421.01	-	267,457,747.73	-	-	-	142,583,211.98	-	1,217,356,548.72
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	-	-	-	43,500.00	-	3,500.00	-	-	-	851,764,003.48	-	981,348,253.92
NIGERIA COMMODITY EXCHANGE (NCX)	90,512,018.25	28,524,727.60	59,329,894.98	12,993,583.75	719,250.00	-	-	-	-	-	-	363,693,854.29
NIGERIA TRADE OFFICE, CHINA	53,764,042.00	38,650,012.40	149,607,065.00	87,005,705.00	1,371,933.05	-	-	-	-	89,418,392.40	8,712,554,497.04	10,614,484,191.71
SMEDAN - H/QTRS	644,089,959.49	4,400,000.00	6,310,725.00	178,808,512.50	43,740,912.00	57,129,967.13	-	-	-	17,024,644.54	10,475,719.29	324,990,480.46
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	214,075,669.12	144,300,179.22	-	152,740,280.01	51,607,522.33	52,411,314.50	-	-	-	-	-	278,616,965.79
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	239,707,492.93	566,803,893.14	113,973,225.25	197,015,085.02	957,697,208.95	642,016,462.80	-	-	2,536,260.00	40,608,378.06	1,359,541,433.52	4,251,244,866.36
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	836,359,267.00	1,917,816,966.71	4,853,740.00	52,919,999.06	57,472,448.51	-	-	-	-	846,835,614.65	10,975,400.00	1,092,093,948.07
INDUSTRIAL ARBITRATION PANEL	140,455,625.96	5,057,550.00	32,905,000.00	72,553,324.00	-	63,722,877.86	-	-	-	242,357,362.96	-	503,952,619.22
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	213,620,790.36	25,898,464.28	196,460.00	59,984,178.99	4,080,000.00	27,631,364.29	-	-	-	38,713,781.70	32,585,000.00	811,680,744.47
NATIONAL PRODUCTIVITY CENTRE	871,034,597.12	794,204,028.51	181,705,569.99	126,536,005.00	9,070,000.00	4,822,750.00	-	-	-	805,772,027.58	1,144,785,861.70	2,631,068,062.61
NATIONAL DIRECTORATE OF EMPLOYMENT	225,374,006.00	7,156,922.85	-	10,198,004.74	1,492,500.04	24,645,336.31	-	-	-	427,011,848.80	-	1,269,859,075.96
GENEVA LABOUR DESK OFFICE	25,871,729.10	-	14,115,095.54	42,389,812.50	50,975,236.23	25,636,156.09	-	-	-	-	-	133,116,300.36
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	77,000,000.01	-	297,908,891.88	220,462,536.78	4,848,372.50	4,935,955.25	-	-	22,448,580.00	1,203,430,056.51	152,324,730.36	4,660,535,356.99
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	-	-	5,400,000.00	25,830,000.00	250,000.00	320,000.00	-	-	188,904,415.33	3,905,464,740.14	-	4,271,682,331.43
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	-	-	48,135,985.59	10,910,000.00	-	43,836,740.63	-	-	49,273,045.40	122,924,789.59	-	514,599,815.85
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	-	-	367,536,793.43	21,049,855.82	5,578,456.00	65,159,487.49	-	-	-	152,392,000.00	-	2,276,955,218.37
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	-	-	57,605,500.60	90,495,062.81	-	1,487,000.00	-	-	-	3,203,554,786.88	-	3,585,673,279.14
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	-	-	-	11,474,246.00	-	9,495,553.20	-	-	-	66,395,109.85	-	113,236,638.15
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	-	-	-	2,425,498.95	-	1,885,800.00	-	-	-	-	-	81,311,298.96

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS- GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	-	-	-	-	-	-	-	-	-	52,823,163.15	1,498,000.00	54,321,163.15
ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	28,171,311.83	-	-	-	-	-	-	-	19,552,517.25	-	-	47,723,829.08
ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	196,867,267.77	-	8,197,949.98	-	-	-	-	-	-	11,265,260.00	-	216,330,477.75
ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	88,569,671.92	-	-	-	-	-	-	-	-	-	-	88,569,671.92
ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	86,043,445.59	-	-	-	-	-	-	-	-	-	-	86,043,445.59
NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	165,215,070.59	36,314,165.00	-	-	-	-	-	-	-	-	-	201,529,235.59
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	93,069,749.49	-	-	-	-	-	-	-	-	-	-	93,069,749.49
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	133,078,753.90	40,000,000.00	-	-	-	-	-	-	-	18,862,669.35	-	191,941,423.25
COOPERATIVE INFORMATION NETWORK	224,254,945.82	-	119,578,281.81	-	12,652,279.57	5,842,885.33	-	-	-	215,174,587.34	-	577,502,979.87
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	194,805,324.61	1,269,052,111.90	137,750,000.00	56,399,995.00	6,434,800.00	2,816,000.00	-	-	69,932,756.41	11,250,001.00	-	1,748,440,988.92
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	17,079,640.53	4,850,000.00	-	-	27,052,559.20	10,952,923.69	-	-	-	-	-	59,935,123.42
BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	31,902,339.47	62,404,572.56	-	36,000,000.00	25,830,600.14	27,540,350.73	-	-	-	362,297,575.54	182,352,854.00	728,328,292.44
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	156,295,499.99	3,500,000.00	-	2,976,190.47	14,204,999.91	7,686,988.94	-	-	-	42,525,800.00	174,917,850.00	402,107,329.31
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	28,136,212.85	-	-	-	4,885,199.91	13,092,999.67	-	-	-	100,000,000.00	9,082,625.00	155,197,037.43
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	64,053,569.06	21,771,600.00	-	-	10,135,611.70	5,297,000.00	-	-	-	19,464,280.01	5,993,575.00	126,715,635.77
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	22,469,996.64	30,500,500.00	-	-	15,539,407.53	16,985,891.00	-	-	-	114,908,000.01	-	200,403,795.18
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	15,740,307.25	29,492,800.72	-	-	16,694,987.53	15,017,574.93	-	-	-	61,416,266.50	-	138,361,936.93
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	103,052,512.13	-	-	-	8,150,960.00	7,931,624.71	-	-	-	22,542,614.78	36,746,000.00	178,423,711.62
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	165,448,129.22	-	-	-	19,608,414.00	19,739,299.13	-	-	-	-	-	204,795,842.35
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	197,467,163.94	-	-	39,528,000.00	4,598,400.00	4,499,000.00	-	-	-	-	-	246,092,563.94
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	44,883,717.81	123,574,599.77	-	-	-	3,000.00	-	-	-	-	100,250,000.00	268,711,317.58
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	11,997,797.00	21,632,751.69	-	-	-	1,320,527.95	-	-	-	-	-	34,951,076.64
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	7,689,377.70	8,130,673.27	-	-	6,800,000.00	11,998,475.85	-	-	-	57,699,998.99	-	92,318,525.81
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	-	-	-	-	3,000,000.00	9,001,400.00	-	-	-	109,325,455.61	-	121,326,855.61
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-	-	-	-	2,249,999.96	4,000,000.00	-	-	-	30,392,711.52	-	36,642,711.48
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	-	-	-	1,525,000.05	7,999,999.98	-	-	-	27,445,239.67	-	36,970,239.70
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	-	-	-	-	4,499,092.50	3,610,707.98	-	-	-	136,279,531.91	-	144,389,332.39
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	1,961,870.00	-	-	-	43,118,314.59	6,495,000.05	-	-	-	330,197,308.72	69,999,344.71	451,771,838.07
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	11,300,000.00	-	-	-	-	934,699.97	-	-	-	91,257,215.90	-	103,491,915.87
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	4,090.00	-	-	-	4,999,949.79	9,499,999.97	-	-	-	70,894,645.29	-	85,398,685.05
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	-	-	-	-	3,820,240.00	10,500,000.00	-	-	-	118,315,987.55	-	132,636,227.55
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	-	-	-	-	11,380,000.00	11,740,240.00	-	-	-	171,017,959.91	16,750,000.00	210,888,199.91
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	11,077,500.00	-	-	10,000,000.00	5,992,875.00	4,992,750.00	-	-	-	155,858,800.33	-	187,921,925.33
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	-	-	237,090.84	86,628,390.79	-	-	-	-	-	199,303,849.00	-	286,169,330.63
BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	4,400,000.00	-	-	-	-	5,000,000.00	-	-	-	52,377,950.99	-	61,777,950.99
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	-	-	-	-	-	-	-	-	-	30,276,761.60	-	30,276,761.60
AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	386,351,029.77	111,355,223.13	6,372,313.50	32,130,000.00	-	-	-	-	-	69,678,030.26	-	605,886,596.66
BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	31,681,852.01	16,866,215.00	-	-	-	-	-	-	-	38,889,952.44	-	87,438,019.45

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MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS-FINANCE LEASE ₦	SPECIALISED ASSETS-GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	18,315,319.25	114,762,074.56	26,500,000.00	-	25,122,088.50	-	-	-	-	294,404,146.79	-	479,103,629.10
TECHNOLOGY INCUBATION CENTRE, GOMBE	64,421,985.33	32,205,684.01	13,221,631.51	-	-	-	-	-	-	25,863,472.29	-	135,712,773.14
TECHNOLOGY INCUBATION CENTRE, KATSINA	60,059,269.55	21,702,417.45	13,070,000.00	-	-	7,918,140.73	-	-	-	17,000,000.00	-	119,749,827.73
TECHNOLOGY INCUBATION CENTRE, LAFIA	-	33,801,724.53	11,025,000.00	-	-	-	-	-	-	29,577,620.52	-	74,404,345.05
TECHNOLOGY INCUBATION CENTRE, LOKOJA	-	-	13,650,000.00	-	-	-	-	-	-	25,676,171.00	-	39,326,171.00
TECHNOLOGY INCUBATION CENTRE, MAKURDI	-	-	10,990,983.00	-	-	-	-	-	-	47,567,021.40	-	58,558,004.40
NORTH WEST ZONAL OFFICE, KANO	-	-	43,716,799.99	-	-	-	-	-	-	-	-	43,716,799.99
NORTH EAST ZONAL OFFICE, BAUCHI	-	-	25,010,000.00	-	-	-	-	-	-	-	-	25,010,000.00
NORTH CENTRAL ZONAL OFFICE, MINNA	-	-	25,010,000.00	-	-	-	-	-	-	-	-	25,010,000.00
SOUTH WEST ZONAL OFFICE, LAGOS	-	-	32,208,999.64	-	-	-	-	-	-	-	-	32,208,999.64
SOUTH SOUTH ZONAL OFFICE, BENIN	18,974,400.00	4,999,998.99	29,962,900.00	-	-	-	-	-	-	-	-	53,937,298.99
SOUTH EAST ZONAL OFFICE, NNEWI	4,945,500.00	3,353,700.00	33,880,668.00	-	-	-	-	-	-	619,832.00	-	42,799,700.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	12,975,193.75	4,963,690.50	19,214,999.95	-	-	1,736,999.98	-	-	-	12,782,820.63	-	51,673,704.81
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	36,821,761.00	26,570,250.00	30,624,611.20	-	-	-	-	-	-	2,170,531.55	31,062,242.62	177,249,396.37
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	2,934,000.00	2,992,500.00	36,299,715.84	-	-	-	-	-	-	21,254,990.22	-	63,481,206.06
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	4,068,420.49	1,865,800.00	17,751,523.15	-	-	-	-	-	-	19,477,723.80	17,497,000.01	60,660,467.45
TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	3,583,173.50	2,999,500.00	24,017,432.38	-	-	-	-	-	-	25,213,679.82	-	55,813,785.70
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	36,652,228.16	-	27,023,692.72	-	-	-	-	-	-	15,319,785.04	-	78,995,705.92
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	4,410,168.00	4,959,549.97	17,606,682.56	-	-	-	-	-	-	26,374,416.43	-	53,350,816.96
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	11,886,916.00	-	21,594,944.68	-	-	-	-	-	-	5,307,252.00	-	38,789,112.68
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	4,411,445.80	3,084,577.23	27,708,600.38	-	-	-	-	-	-	12,284,602.30	-	47,489,225.71
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	14,317,249.99	-	7,358,212.65	19,679,625.00	-	-	-	-	-	25,859,649.74	-	67,214,737.38
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	15,441,955.60	1,795,500.00	14,714,214.95	-	-	935,739.45	-	-	-	7,024,407.67	-	39,911,817.67
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	15,534,260.60	4,807,588.00	25,591,725.95	-	530,000.00	935,739.45	-	-	-	-	-	47,399,314.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	20,176,351.99	-	19,427,257.98	-	-	-	-	-	-	12,921,594.98	-	52,525,204.95
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	46,364,999.99	2,383,500.00	9,871,575.00	-	-	-	-	-	-	647,350.00	-	59,267,424.99
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	3,997,144.00	-	24,534,083.76	-	-	-	-	-	-	4,736,582.69	-	33,267,810.45
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	27,667,310.00	18,500,000.00	4,567,500.00	-	-	-	-	-	-	33,298,866.25	-	84,033,676.25
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	4,830,000.00	4,995,499.99	21,497,641.24	-	-	-	-	-	-	-	-	31,323,141.23
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	8,676,050.00	10,259,130.25	50,279,999.45	-	-	-	-	-	-	25,850,075.58	-	95,065,255.28
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	4,257,771.25	4,788,000.00	25,456,600.00	-	-	-	-	-	-	27,157,925.00	-	61,660,296.25
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	-	-	76,204,228.88	-	-	-	-	-	-	19,286,719.94	-	95,490,948.82
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	40,759,476.42	150,470,815.94	36,368,895.19	31,250,000.00	-	21,552,142.56	-	-	3,470,000.00	29,559,886.82	-	363,431,216.93
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	10,809,635.75	50,000.00	-	11,808,875.78	5,000,000.25	-	-	-	9,999,775.80	-	37,668,287.58
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	13,797,998.01	-	-	-	-	-	-	-	-	56,071,941.77	-	69,869,939.78
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	2,811,376.20	1,365,000.00	49,391,281.65	6,995,250.00	10,354,991.90	26,336,811.73	-	-	68,153,105.22	41,676,379.41	-	207,084,196.11
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	68,445,208.39	-	3,378,570.85	-	-	-	-	-	-	-	-	76,823,779.24
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	12,995,500.00	365,348,414.63	110,587,043.53	9,998,500.00	8,250,129.63	26,788,250.00	-	-	39,809,490.00	-	25,050,605.42	598,827,933.21
AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	-	197,821,335.86	-	-	-	-	-	-	-	4,421,052.64	-	202,242,388.50
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	20,958,579.86	41,142,420.81	-	-	-	-	-	-	-	-	62,101,000.67
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	12,216,051.17	16,279,500.01	19,236,158.88	-	-	2,500,000.60	-	-	-	-	-	50,231,710.66
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	856,269,119.15	1,318,931,693.83	470,358,444.03	21,822,546.92	15,117,193.21	114,222,942.57	-	-	-	4,212,050,787.04	961,509,458.30	7,970,282,185.05
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	24,395,829.40	194,435,772.85	165,824,904.39	25,879,140.00	-	115,000.00	-	-	-	241,114,851.57	2,710,166,628.53	3,361,932,126.74
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	167,972,938.58	8,658,999,557.87	315,861,070.76	23,064,340.68	13,058,007.97	163,935,750.55	-	-	267,598,568.56	128,042,581.62	600,000.00	9,739,132,816.59
PROJECT DEVELOPMENT INSTITUTE - ENUGU	33,828,691.47	3,578,818,013.08	228,885,205.65	61,032,746.36	83,726,039.00	60,681,508.17	-	-	-	316,717,794.43	-	4,363,689,998.16
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	349,339,691.80	19,848,010.38	235,034.52	86,609,440.28	-	190,995,964.00	-	-	-	793,963,064.86	-	1,440,991,205.84
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	186,380,128.11	272,719,010.81	350,236,392.81	-	-	-	-	-	-	1,042,602,131.74	-	1,851,937,663.47

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NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	-	9,041,690.28	-	-	10,255,255.21	28,200.00			-	24,057,233.71	-	43,382,379.20
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO FEDERAL	-	-	-	-		-			195,553,698.49	1,199,658,865.79	-	1,395,212,564.28
INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	-	-	-	-		-			4,980,480.75	-	-	4,980,480.75
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE FEDERAL	-	-	-	-		-			2,491,513.51	67,281,439.68	-	69,772,953.19
INSTITUTE OF INDUSTRIAL RESEARCH -SOUTHEAST ZONAL - ENUGU FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	-	-	-	-		-			4,566,733.51	-	-	4,566,733.51
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	86,905,621.99	291,665,757.08	12,941,640.55	19,950,000.00		-			4,993,696.89	13,350,000.00	23,600,000.00	453,406,716.51
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	14,843,412.91	243,242,556.26	190,663,635.04	11,999,999.99		-			-	-	-	460,749,604.20
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE NIGERIA	-	85,216,121.03	304,889,838.04	45,655,900.00						388,806,240.87	-	1,382,958,094.94
INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS HEAVY LEATHER	44,144,460.60	222,755,452.88	254,755,314.98	20,623,684.21		1,100,000.00			557,289,995.00	767,466,418.85	171,342,908.18	1,481,088,239.70
MANUFACTURE CENTRE, MAIDUGURILIGHT LEATHER MANUFACTURE CENTRE, SOKOTO RAW HIDES & SKIN	-	21,851,725.59	-	85,760,000.00		-			-	240,211,095.43	-	390,481,600.92
IMPROVEMENT CENTRE, JOS EFFLUENT & POLLUTION MONITORING CENTRE, KANOSOUTH-WEST REGIONAL		14,530,599.37	49,369,886.52			-			42,658,779.90	267,305,619.39	104,369,583.54	673,999,022.89
CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE SOUTH-EAST REGIONAL		-	45,708,421.06			25,000,011.00			213,423,323.07	206,556,658.23		257,356,280.27
LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE		7,980,000.00				3,301,324.99			1,789,875.99	77,128,251.29		89,347,514.91
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE NIGERIA		-				-			4,239,263.62	68,007,905.25		90,699,601.14
		-				-			22,691,695.89	42,322,688.43		57,315,075.26
INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN POWER	-	-	-	9,999,999.99		2,000,000.00			12,992,386.83	41,951,012.97		51,951,012.96
EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE NATIONAL CENTRE FOR REMOTE SENSING - JOS	314,406,701.11	206,972,687.64	65,486,075.38			-			-	-		586,865,464.13
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	38,392,500.00	16,181,546.25	29,216,660.79	17,000,000.00	1,000,000.00	10,449,650.00			-	-		112,240,357.04
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN		196,560,693.59	64,657,655.00	-	-	3,857,467.61			-	-		639,520,394.05
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	-	41,379,369.97	153,556,931.85	100,089,308.35	34,549,322.53	-				374,444,577.85		642,284,713.45
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	312,709,780.75	-	8,402,237.50	-	1,378,000.00	9,073,858.75				-		147,454,637.23
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	18,185,605.10	1,080,484,861.16	48,224,103.26	2,956,864.30	-	7,847,253.43				110,414,935.88		1,188,019,167.72
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA SOKOTO ENERGY RESEARCH	42,036,329.01	5,000,000.00	27,085,247.89	-	-	-				6,469,756.56	-	55,324,505.71
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA NATIONAL	19,739,257.82	12,584,750.00	474,023,379.41	22,598,160.69	57,369,601.56	19,569,219.51				3,500,000.00	-	751,009,733.51
CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS. NATIONAL	164,864,622.34	116,665,960.42	103,215,744.60	28,035,999.99	16,336,300.01	11,347,418.00				-	17,635,123.82	439,741,761.47
CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN NATIONAL	146,505,214.63	33,859,532.53	14,638,499.10	29,792,455.00	2,373,000.00	6,985,650.00				-	-	181,113,923.92
CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN TECHNOLOGY	93,464,787.29	114,136,200.00	6,475,400.00	9,851,185.31	6,348,520.00	-				-		449,818,548.08
BUSINESS INCUBATOR - ENUGU ENERGY COMMISSION OF NIGERIA NATIONAL CENTRE FOR PETROLEUM	159,384,381.08	80,000.00	48,338,475.59	10,371,625.01	-	-				-		81,721,325.17
RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWAUNIVERSITY	-	685,931,730.51	2,494,758.00	15,678,600.00	-	-				153,622,861.69		789,735,581.30
BAUCHI TECHNOLOGY BUSINESS INCUBATION CENTRE ADO- EKITI	62,876,352.79	-	25,399,729.54	-	-	-				22,931,224.57		
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	67,866,998.89	165,081,571.70	3,355,550.02	-	-	5,406,631.25				22,754,140.00	-	125,620,968.93
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	136,685,229.47	5,130,452,656.10	254,630,443.00	274,595,174.00	-	142,287,801.00				32,354,240.50	-	310,528,982.44
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	285,897,226.00	-	16,963,674.00	16,243,500.00	-	-				-	454,807,223.42	7,370,951,351.03
NIGERIAN RAILWAY CORPORATION NATIONAL INLAND WATERWAYS AUTHORITY MARITIME ACADEMY, ORON COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS	104,638,367.44	958,672,059.16	5,833,022.50	-	-	5,073,209.21				828,280,827.51	172,609,824.24	209,727,254.45
	245,023,548.17	-	16,328,656.03	-	-	8,356,900.00				71,881,713.01	-	1,387,211,663.28
	54,886,273.21	32,145,299,361.89	146,506,687.75	28,737,587.50	17,503,570.00	###############		2,343,836,367.14		-	-	97,075,399.24
	127,003,477.23	103,372,809.26	6,352,000.00	-	45,545,112.00	2,419,661,401.15			696,767,963.15	-	-	263,191,533,177.60
	347,917,498.94	124,960,428,845.05	7,349,328,288.67	532,005,711.28	5,042,773.57	3,916,028.00			525,140.00	25,786,517,774.00	3,316,338,044.75	11,553,933,701.98
	718,742,595.49	11,691,671,892.51	34,595,905.00	682,081,284.88	3,702,985,668.70	523,135,868.44			178,191,360.71	7,979,862,029.48		136,881,886,258.81
	501,975,378.74	3,399,691,190.22	272,906,283.21	8,363,008,768.10	232,001,667.77	195,678,460.97			290,040,395.37	-		16,617,751,297.83
	3,206,797,293.02	5,771,778,914.17	15,280,035.00	593,590,734.76	179,812,943.67	983,843,953.95			69,479,625.00	136,306,866.92	31,556,425.92	16,312,039,298.39
	1,314,895,405.02	1,479,152,342.73	798,986,025.00	128,282,000.00	-	1,078,135,028.50			60,275,620.30	1,599,520,276.79	-	9,585,105,761.11
	2,313,570,739.12	1,748,131,509.50	2,307,031,315.72	103,027,700.00	62,165,796.00				30,022,134.67	-		5,164,962,136.49
	2,612,579,373.95	377,302,855.85	1,986,562,909.87	7,444,440.00						1,297,172,247.15		9,143,618,146.49
	122,014,981.11									179,652,450.83		3,843,300,596.83

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS-GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN CAPITAL BUDGET ₦	TOTALS ₦
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	41,780,569,001.26	4,834,139,923.29	5,596,308,590.16	10,674,032,274.60	22,395,069,030.35	9,877,237,933.28	-		42,133,663.82	57,758,112,133.75	54,260,321.24	153,011,862,871.75
NIGERIAN METEOROLOGICAL AGENCY FEDERAL	754,629,315.90	36,100,000.00	2,665,226,949.23	394,146,292.64	84,202,955.25	45,320,013.98	-		19,307,387.57	163,939,111.42	-	4,162,872,025.99
INLAND REVENUE SERVICES ACCIDENT	41,899,556,495.64	-	3,603,526,376.30	10,319,026,509.80	22,785,529,638.90	10,013,784,369.04	-		-	-	63,036,952,285.76	151,658,375,675.44
INVESTIGATION BUREAU NIGERIA AIRSPACE	18,194,120,164.29	200,176,347,279.09	17,465,511,437.05	512,352,657.22	523,711,353.60	361,233,766.15	53,929,636.00		226,323,220.52	348,032,670,274.64	95,739,401,954.35	681,285,601,742.91
MANAGEMENT AGENCY FEDERAL MINISTRY OF	-	24,839,727,908.90	1,363,156,666.00	642,246,198.00	69,338,698.00	53,422,487.00	-		-	-	480,161,686.91	27,448,053,644.81
WORKS, POWER & HOUSING -HQTRS	122,685,531,191.96	567,894,304,068.36	2,390,814,771.24	9,313,241,303.81	2,605,956,019.42	2,975,247,474.10	127,854,288.34		780,800,623.22	1,173,188,221.69	-	709,946,937,962.14
NATIONAL RURAL ELECTRIFICATION AGENCY	26,456,034,772.69	912,845,313.38	227,712,000.00	51,815,000.00	528,320,495.51	74,490,166.81	-		-	-	243,960,354.62	41,023,620,280.79
NIGERIAN ELECTRICITY REGULATORY COMMISSION	13,441,287,491.16	-	281,801,746.37	31,628,543.00	223,235,500.00	144,482,508.91	911,092.84		96,264,901.90	-	41,377,336.12	2,023,588,366.56
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	291,041,424.04	31,719,600,170.15	135,282,818.67	40,646,000.02	30,156,050.00	34,629,527.20	-		49,128,602.00	595,851,234.31	24,853,700.00	1,110,903,542.95
NATIONAL POWER TRAINING INSTITUTE	249,484,212.75	31,136,900.48	-	171,880,254.23	-	168,121,624.66	-		-	13,437,195,856.59	-	45,590,549,263.51
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	44,622,755.88	18,665,110,749.08	-	583,022,383.48	-	581,851,071.23	-		-	595,851,234.31	-	1,791,861,589.50
TRANSMISSION COMPANY OF NIGERIA	-	-	922,976,224.35	104,793,899.99	126,864,088.33	-	-		-	1,079,439,028.13	13,322,000.00	21,005,140,430.38
NIGERIAN BULK ELECTRICITY TRADING PLC	92,634,440.50	18,276,962,727.55	24,650,000.00	26,774,321.81	-	152,096,406.82	-		-	40,400,000.00	-	308,680,685.22
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION FEDERAL	64,759,956.59	224,402,976.12	852,123,976.11	242,983,396.74	85,145,292.57	120,664,850.60	-		-	7,915,416,656.39	-	28,285,122,416.82
SCHOOL OF SURVEY, OYO FEDERAL ROAD MAINTENANCE AGENCY	791,825,516.86	22,114,083,690.68	25,083,401.28	90,713,823.79	5,054,276.57	7,612,904.40	-		57,543,967.82	431,718,346.01	-	1,012,069,462.53
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	169,939,766.54	25,709,670.18	188,634,324.97	102,673,324.31	45,941,237.62	4,236,500.00	-		-	1,749,525,493.18	577,564,253.30	24,958,073,174.06
SURVEY COUNCIL OF NIGERIA REGIONAL CENTRE FOR TRAINING IN AEROSPACESURVEY	95,414,350.00	274,172,151.71	102,660,873.01	65,172,222.22	5,920,897.50	10,631,629.00	-		173,579,655.93	-	-	453,775,631.74
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS DEPARTMENT OF	70,100,683.90	88,171,500.00	144,909,080.38	33,924,033.00	156,864,475.30	124,586,748.41	-		-	-	-	872,812,408.08
PETROLEUM RESOURCES PETROLEUM TRAINING INSTITUTE	138,355,919.28	950,924,134.82	598,319,633.15	2,887,642,412.41	423,391,323.91	715,473,415.30	-		185,928,481.88	384,243,314.98	-	9,606,160,211.95
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD PETROLEUM	4,322,990,130.32	606,853,682.54	278,375,436.54	100,327,500.00	78,924,682.09	1,677,488.30	-		5,000,000.00	412,258,704.89	-	1,838,010,788.55
PRODUCTS PRICING REGULATORY AGENCY	-	77,551,715.95	851,694,640.27	465,333,333.33	384,398,580.32	647,050,809.21	-		361,891,059.92	458,455,772.23	-	6,449,235,513.16
(PPRA) NIGERIA NUCLEAR REGULATORY AUTHORITY	10,522,841.91	175,573,145.33	94,688,908.74	587,999,007.28	18,515,000.00	42,971,870.01	-		213,571,634.38	937,521,533.92	-	2,009,312,420.28
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS COUNCIL OF	2,673,557,635.34	858,893,301.26	166,506,059.00	-	-	6,326,198.55	-		-	-	-	406,848,068.35
NIGERIAN MINING ENGINEERS AND GEOSCIENCES	36,492,750.00	159,081,763.50	542,175,552.00	1,053,689,977.33	679,019,871.49	447,912,817.42	2,500,000,000.00		205,984,322.18	126,079,117.29	-	6,584,846,081.46
NIGERIAN GEOLOGICAL SURVEY AGENCY. NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY,	58,442,665.47	1,359,785,219.47	185,477,250.00	-	222,673,500.00	5,607,558.00	-		-	292,376,140.91	-	865,216,212.41
KADUNA NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	171,091,122.49	19,626,614.14	1,562,263,601.52	104,651,414.88	-	-	-		-	126,443,818.62	-	3,403,539,861.27
METALLURGICAL TRAINING INSTITUTE, ONITSHA	-	33,208,487.17	614,357,061.04	246,245,097.00	16,792,646.96	205,000.00	-	108,930,928.58	922,500.00	-	107,632,187.28	1,114,712,035.00
NATIONAL IRON ORE MINING PROJECT - ITAKPE	250,395,806.78	167,495,653.94	594,094,015.72	144,466,345.00	-	8,500,000.01	-	-	242,000,000.00	-	-	1,188,288,147.27
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-	89,887,576.11	437,173,042.00	41,652,365.11	4,862,800.00	-	-	-	31,130,071.33	105,806,746.21	-	873,049,647.04
NIGERIA MINING CADASTRE OFFICE & CENTRES	174,519,299.38	97,275,143.93	31,576,005.24	89,970,750.00	-	4,632,100.00	-		-	281,970,095.23	-	565,305,926.26
AJAOKUTA STEEL COMPANY LIMITED SOLID MINERAL DEVELOPMENT FUND OFFICE BUDGET	76,428,968.44	202,284,826.82	69,258,519.40	7,500,000.00	43,042,531.00	354,825.00	-		-	280,181,238.99	-	512,450,723.17
AND NATIONAL PLANNING NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	67,269,399.68	58,075,297.34	24,999,000.00	193,618,650.75	26,166,600.00	37,920,839.00	-		33,482,521.88	-	-	577,711,687.34
CENTRE FOR MANAGEMENT DEVELOPMENT BUDGET	14,838,464.85	-	341,764,613.57	-	46,836,338.76	-	-		4,721,506.00	62,351,640.57	68,498,267.40	582,247,663.64
OFFICE OF THE FEDERATION SERVICE	59,239,248.89	720,386,710.55	-	68,142,099.54	-	54,019,290.00	-		-	-	-	122,161,389.54
WIDE VOTE NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	-	7,492,957.14	197,764,784.68	84,636,926.01	15,997,950.00	68,786,174.99	-		9,824,490.00	-	-	1,097,397,036.23
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION FISCAL	-	-	31,500,000.00	173,199,362.67	4,670,000.00	32,766,586.93	-		-	-	1,521,004,850.23	239,190,498.73
RESPONSILIBITY COMMISSION FEDERAL MINISTRY OF WATER RESOURCES - HQTRSNIGERIA	-	-	-	24,652,937.49	24,213,051.10	56,100,878.00	-		-	12,165,300.00	-	2,035,452,758.46
HYDROLOGICAL SERVICE AGENCY ANAMBRA/ IMO RBDA	22,328,178.92	-	26,253,078.00	140,131,834.00	41,493,500.00	74,317,984.38	-		-	77,662,383.94	-	521,235,625.17
BENIN/ OWENA RBDA CHAD	375,638,585.65	-	41,190,000.00	163,961,252.98	106,266,884.76	17,503,500.00	-		-	15,706,997.25	-	843,105,130.47
BASIN RBDA CROSS RIVER	245,091,035.17	212,661,658.99	7,499,050.00	146,305,700.38	65,975,092.88	-	-		-	-	-	472,230,790.25
RBDA HADEJIA-JAMAÄ»ARE	-	-	-	-	230,036,615.00	16,178,337.60	-		-	6,002,500.00	-	230,036,615.00
RBDALOWER BENUE RBDA	379,706,624.41	-	-	114,832,064.77	17,626,750.00	74,139,239.00	-		859,335,190.49	45,262,253,158.66	-	176,832,302.46
LOWER NIGER RBDA NIGER	6,578,790.75	72,865,201,152.74	21,459,000.00	54,670,000.00	58,312,260.00	6,273,432.63	353,192,810.97		-	-	-	123,941,280,566.97
DELTA RBDA OGUN/ OSUN	-	637,607,872.72	735,181,401.75	37,098,328.14	11,226,337.76	45,973,239.78	-		101,407,115.55	526,150,436.67	115,987,035.19	745,262,609.97
RBDA SOKOTO RIMA RBDA	733,650.09	38,763,857,116.60	3,502,298.71	165,539,252.70	26,977,010.85	-	-		-	9,835,139,153.81	775,015,677.29	54,690,833,054.89
UPPER BENUE RBDA UPPER NIGER RBDA	3,678,995,353.36	305,639,297.02	130,477,052.84	-	-	-	-		2,352,027,925.93	21,365,084,744.31	-	3,312,776,562.46
	49,554,340.01	1,248,987,911.33	-	90,310,707.80	-	226,709,619.00	-		128,918,756.67	-	785,314,342.16	14,393,175,212.32
	15,340,615,231.38	15,052,746,281.90	330,067,085.88	329,023,099.00	-	-	-		16,979,976.72	6,634,082,645.25	-	38,765,563,634.47
	1,705,971,151.48	6,891,434,525.10	594,927,466.35	-	-	14,385,000.00	-		1,819,119,385.60	5,916,958,741.90	-	7,874,633,271.98
	536,642,427.57	3,868,929,526.60	757,093,650.12	5,000,000.00	-	89,616,817.17	-		582,720,097.01	5,295,642,393.21	387,408,180.01	13,362,091,023.80
	282,839,325.08	2,645,531,720.19	245,020,009.63	-	-	-	-		40,487,650.36	5,106,619,871.90	901,648,860.21	10,931,981,605.31
	209,125,120.04	1,719,017,311.07	573,993,916.32	-	-	378,273,970.11	-		929,283,619.76	3,829,489,291.88	626,361,865.86	8,155,036,771.00
	775,554,456.72	468,338,783.33	27,157,520.88	10,896,520.18	1,800,000.00	324,542,806.03	-		692,709,726.49	2,537,060,481.91	1,024,428,624.28	8,406,660,042.89
	735,752,132.71	4,762,384,074.58	454,518,180.46	20,187,631.00	35,000,000.00	-	-		243,049,521.48	6,224,613,177.44	115,797,605.03	11,001,357,344.46
	169,283,035.27	3,265,801,681.98	55,061,516.28	-	-	60,925,402.23	-		533,493,284.06	2,308,147,778.09	1,104,817,219.91	6,775,179,673.03
	397,367,231.29	5,440,449,849.40	184,596,987.31	20,127,600.00	-	153,416,059.42	-		6,963,120.00	2,073,509,769.75	146,992,555.24	13,766,003,735.24
	292,553,673.92	422,431,090.26	110,212,292.23	174,437,538.93	-	-	-		432,562,387.54		65,175,000.00	4,862,571,736.14
	428,873,395.32	178,890,610.05	1,242,196,959.59	99,409,650.00	85,572,238.00	-	-					3,186,642,825.99
	271,364,909.97		329,569,808.65		1,438,600.00		-					
	322,414,396.61						-					
	6,087,000.00						-					

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS-GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN PITAL BUDGET ₦	TOTALS ₦
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	125,170,071.43	349,646,775.77	2,311,500.00	23,059,610.00	95,425,255.14	26,075,593.42	-	-	100,025,995.74	403,821,201.44	-	1,125,536,002.94
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	8,265,608,871.73	216,744,760.62	39,912,734.20	3,334,205,737.25	151,006,251.71	10,117,632.00	-	-	59,850,000.00	-	-	12,077,445,987.51
GURARA WATER MANAGEMENT AUTHORITY	357,163,757.18	34,982,066.27	-	-	-	-	-	-	-	-	-	392,145,823.45
NIGERIA CUSTOMS SERVIVES	8,029,194,328.16	1,299,998,569.89 -	19,770,012.45	8,958,218,205.70	-	7,853,170.72	-	-	-	-	-	18,315,034,286.92
LAW & JUSTICES SECTOR												
NATIONAL JUDICIAL COUNCIL- ABUJA	6,572,958,625.28	1,570,624,228.43	374,141,727.80	2,627,472,279.50	2,146,935,861.10	2,046,120,757.71	-	-	684,750,701.71	3,011,627,627.76	-	19,034,631,809.29
SUPREME COURT OF NIGERIA	13,207,893,673.11	371,978,534.44	658,602,105.91	2,889,388,205.55	320,871,957.15	1,672,139,259.93	-	-	1,825,458,980.84	511,792,100.38	-	21,458,124,817.31
COURT OF APPEAL	6,995,897,791.82	204,833,397.18	482,929,693.93	1,784,058,143.25	401,588,827.50	1,540,609,239.78	-	-	266,870,508.00	103,783,732.19	-	11,780,571,333.65
FEDERAL HIGH COURT-LAGOS	59,087,642,757.39	512,184,726.29	1,302,121,979.77	7,492,691,145.52	896,782,227.89	7,029,207,272.78	-	-	655,968,151.03	2,623,197,349.65	-	79,599,795,610.32
HIGH COURT OF JUSTICE-FCT ABUJA	125,971,598,936.39	457,242,470.00	1,398,462,300.00	11,289,884,523.03	1,297,001,706.00 11	,627,250,037.00	-	-	1,117,663,450.00	324,978,920.00	-	153,484,082,342.42
SHARIA COURT OF APPEAL-ABUJA	1,148,814,436.08	32,154,067.83	18,025,000.00	503,118,000.00	42,484,750.00	80,927,500.05	-	-	47,730,000.00	2,000,000.00	-	1,875,253,753.96
CUSTOMARY COURT OF APPEAL-ABUJA	35,557,126,109.15	610,665,550.00	507,785,180.80	3,613,521,099.00	609,709,680.00	3,016,813,104.69	-	-	355,675,202.00	-	-	44,271,295,925.64
NATIONAL INDUSTRIAL COURT	12,142,672,589.93	1,219,885,730.63	848,027,693.93	3,070,212,247.39	621,231,108.72	2,932,536,405.46	-	-	197,783,042.98	-	-	21,032,348,819.04
NATIONAL JUDICIAL INSTITUTE-ABUJA	55,108,494,552.43	2,001,265,641.84	765,722,060.00	2,788,991,137.00	2,733,370,441.00	6,322,917,318.06	-	-	1,833,108,746.00	-	-	71,553,869,896.33
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,102,259,793.37	-	52,838,302.29	742,500,000.00	87,988,000.00	211,312,726.05	-	-	4,990,000.00	-	-	3,211,888,821.71
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	7,100,882,955.14	171,607,614.00	117,738,958.00	1,386,025,627.54	372,628,118.54	1,150,995,447.48	-	-	-	5,523,162,742.24	-	15,823,041,462.94
FEDERAL MINISTRY OF JUSTICE - HQTRS	93,359,312.10	-	160,467,036.25	213,210,734.81	177,061,241.47	-	-	-	34,361,776.29	239,214,610.98	428,074,050.00	1,345,748,761.90
NIGERIAN LAW REFORM COMMISSION	-	-	-	-	45,731,461.35	13,221,625.00	-	-	9,984,480.00	-	-	68,937,566.35
LEGAL AID COUNCIL	24,464,652.62	-	10,202,733.22	-	6,699,950.00	14,986,849.99	-	-	12,104,060.00	-	-	68,458,245.83
COUNCIL OF LEGAL EDUCATION	841,688,553.47	110,473,466.52	164,020,319.48	279,912,832.78	743,320.00	37,081,457.78	-	-	-	265,407,904.00	-	1,699,327,854.03
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	32,280,891.44	4,970,143.00	-	3,415,816.00	-	8,100,000.00	-	-	14,567,150.00	38,142,124.06	-	101,476,124.50
NATIONAL HUMAN RIGHTS COMMISSION	407,762,660.87	-	47,699,705.23	118,793,567.00	44,057,628.65	77,598,230.42	-	-	-	1,238,746,068.63	1,109,788,662.18	3,044,446,522.98
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	17,944,688.58	731,600.00	4,000,000.00	27,768,108.00	14,000,000.00	5,000,000.00	-	-	4,161,224.00	35,000,000.00	40,000,000.00	148,605,620.58
NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	13,230,231.07	-	194,487,868.60	-	-	-	-	-	3,000,000.00	18,433,900.00	229,151,999.67
NIGERIAN COPYRIGHT COMMISSION	-	15,800,000.00	-	-	17,876,000.00	-	-	-	-	-	-	33,676,000.00
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFICIN PERSONS	56,486,808.99	13,836,250.00	371,400.00	64,959,999.97	652,600.00	5,967,600.00	-	-	10,587,500.00	24,979,088.87	1,323,068,354.51	1,500,909,602.34
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	959,793,832.95	43,879,745.92	367,542,144.15	67,466,294.00	124,282,540.20	-	-	1,268,118.00	13,755,000.00	-	1,577,987,675.22
CODE OF CONDUCT BUREAU	-	616,722,878.17	423,000,000.00	-	33,869,040.00	53,318,613.23	-	-	181,000,152.30	-	-	1,307,910,683.70
REGIONAL SECTOR												
FEDERAL CAPITAL TERRITORY ADMINISTRATION	1,658,030,755.57	30,195,359,249.83	-	-	-	-	-	-	-	8,117,233,675.91	-	39,970,623,681.31
FEDERAL MINISTRY OF NIGER DELTA HQTRS	4,347,528,406.09	60,876,058,696.43	1,432,117,464.59	-	78,695,671.76	6,447,375.00	-	-	147,712,836.46	100,877,391.27	1,083,791,845.15	68,073,229,686.75
NIGER DELTA DEVELOPMENT COMMISSION	-	-	-	-	-	-	-	-	-	41,049,999,999.30	-	41,049,999,999.30
SOCIAL SECTOR												
NATIONAL CENTER FOR WOMEN DEVELOPMENT	1,070,342,042.82	-	100,000.00	46,578,000.00	-	-	-	-	-	286,209,591.40	-	1,403,229,634.22
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	967,195,263.44	131,355,117.78	40,022,106.00	168,636,177.94	49,430,249.27	247,819,587.00	-	-	412,800,141.61	187,836.50	-	2,017,446,479.54
NATIONAL YOUTH SERVICE CORPS (NYSC)	93,906,500.00	272,250,540.88	582,428,420.30	716,867,651.00	-	94,731,169.40	-	-	-	-	-	1,860,184,281.58
NIGERIA FOOTBALL FEDERATION	70,052,874.00	61,405,317.00	33,773,301.73	137,802,499.99	27,789,979.01	24,474,750.00	-	-	17,958,357.99	8,030,805.00	-	381,287,884.72
NIGERIA INSTITUTE FOR SPORTS (NIS)	366,331,505.88	15,637,275.00	14,591,506.67	80,662,760.00	50,862,758.49	48,510,222.76	-	-	9,995,550.00	22,114,582.98	-	608,706,161.78
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,370,480,483.16	-	105,017,835.35	1,184,045,362.50	439,620,856.75	104,859,498.98	-	-	-	321,701,647.08	-	3,525,725,683.82
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQ	TRS 3,655,032,023.69	590,099,379.59	496,261,809.00	60,680,000.00	30,070,101.00	160,808,323.75	-	-	62,604,102.80	2,315,490,599.39	275,248,301.98	7,646,294,641.20
FEDERAL MINISTRY OF EDUCATION - HQTRS	564,310,144.73	825,855,724.50	86,747,870.65	261,225,872.34	82,837,511.39	137,610,774.00	-	-	1,579,699.00	507,117,690.86	2,476,252,716.55	4,943,538,004.02
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	23,501,623,084.55	-	30,574,145.92	243,344,670.21	353,343,662.11	1,595,416,297.35	-	-	-	4,062,538,940.73	3,221,560,327.81	33,008,401,128.68
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	39,587,744.27	-	-	18,066,192.00	-	41,008,258.54	-	-	-	20,230,734.00	-	118,892,928.81
JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28	-	-	-	-	-	-	-	-	-	-	56,588,082.28
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	151,382,090.89	-	-	-	441,278,040.18	-	-	-	-	12,917,153.48	-	605,577,284.55
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	-	15,522,288.52	-	-	-	10,499,200.00	-	-	-	61,317,132.00	-	87,338,620.52
NATIONAL LIBRARY OF NIGERIA	2,332,575,308.09	270,724,664.92	137,236,716.93	27,000,000.00	48,756,614.36	77,752,950.00	-	-	206,804,039.96	-	-	3,100,850,294.26
NATIONAL EXAMINATIONS COUNCIL	2,462,553,526.98	-	55,493,772.00	12,652,547.65	2,144,535,596.00	124,664,610.00	-	-	-	1,195,479,730.85	-	5,995,379,783.48
MASS LITERACY COUNCIL	25,017,922.29	700,000.00	470,275,409.74	169,824,395.32	56,332,849.00	209,365,139.36	-	-	-	221,522,886.05	-	1,153,038,601.76
NOMADIC EDUCATION COMMISSION	1,065,315,816.58	-	-	63,116,246.50	35,171,850.00	49,641,847.50	-	-	-	-	-	1,213,245,760.58
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCI	L 784,578.20	-	-	73,640,000.00	-	3,398,020.00	-	-	1,538,900.00	246,534,078.20	-	325,895,576.40
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	77,994,668.56	6,992,445.00	889,950.00	128,598,086.30	57,710,465.21	977,002.00	-	-	-	-	-	273,162,617.07
TEACHERS REGISTRATION COUNCIL OF NIGERIA	440,140,156.89	59,742,000.00	43,572,999.25	228,125,140.49	297,033,294.92	329,539,331.90	-	-	-	45,734,058.74	-	1,443,886,982.19
COMPUTER REGISTRATION COUNCIL OF NIGERIA	17,321,818.50	-	-	23,774,593.50	989,100.00	2,021,250.00	-	-	-	38,325,441.00	51,020,800.00	133,453,003.00
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETAR	IAT 81,794,357.09	-	41,018,120.00	426,717,740.02	6,494,197.50	499,891,381.43	-	-	-	52,633,418.15	-	1,108,549,214.19
NATIONAL TEACHERS INSTITUTE	344,962,664.11	-	-	172,934,074.92	890,000.00	-	-	-	-	499,050,961.71	-	1,017,837,700.74
FEDERAL POLYTECHNIC ADO-EKITI	1,618,801,934.92	35,381,956.77	73,520,817.00	98,089,465.55	22,733,332.46	437,100,335.40	-	-	132,113,238.99	90,499,559.46	97,219,608.75	2,605,460,249.30
FEDERAL POLYTECHNIC BAUCHI	192,314,995.63	-	29,220,640.29	-	10,210,884.23	52,083,774.21	-	-	59,219,874.54	328,306,205.32	-	671,356,374.22
FEDERAL POLYTECHNIC BIDA	3,367,700,711.77	536,266,429.65	251,323,009.59	166,747,353.05	313,102,404.39	789,340,768.84	-	-	1,284,500,483.00	203,412,876.82	-	6,912,394,037.11
FEDERAL POLYTECHNIC IDAH	1,562,688,546.71	417,706,018.15	358,061,875.36	203,284,769.00	-	495,083,481.00	-	-	277,672,935.00	-	-	3,314,497,625.22
FEDERAL POLYTECHNIC KAURA-NAMODA	424,945,794.65	-	3,987,671.25	357,000.00	38,492,737.50	2,706,740.00	-	-	-	267,102,070.57	-	737,592,013.97
FEDERAL POLYTECHNIC MUBI	113,915,001.82	12,024,990.87	4,857,500.00	49,583,000.00	89,666,205.31	75,951,566.78	-	-	1,539,500.00	182,693,757.05	-	530,231,521.83
FEDERAL POLYTECHNIC NASARAWA	22,124,807.04	151,445,637.56	14,919,669.29	92,375,952.01	140,188,111.15	275,297,523.90	-	-	467,690,470.74	1,961,265,979.87	-	3,125,308,151.56
FEDERAL POLYTECHNIC UWANA-AFIKPO	3,544,395,417.03	196,974,953.47	149,790,278.00	182,805,965.00	11,987,116.55	49,416,669.25	-	-	110,506,388.00	2,803,825,393.90	-	7,049,702,181.20

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS- GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN PITAL BUDGET ₦	TOTALS ₦
FEDERAL POLYTECHNIC KADUNA	956,081,537.84	16,194,834.77	6,715,583.26	46,632,004.10	206,051,575.80	575,038,567.34	-	-	58,481,711.39	375,296,151.86	42,274,431.00	2,282,766,397.36
FEDERAL POLYTECHNIC OFFA	2,570,895,284.07	44,625,364.60	211,405,236.70	275,606,116.72	79,675,227.78	572,033,253.41	-	-	23,395,135.18	354,796,185.50	-	4,132,431,803.96
FEDERAL POLYTECHNIC EDE	73,077,449.72	33,312,852.22	19,600,000.00	58,573,000.00	42,564,623.73	58,473,463.01	-	-	-	113,870,353.49	-	409,471,742.17
FEDERAL POLYTECHNIC AUCHI	253,421,024.20	54,980,284.18	73,113,588.00	30,263,625.00	6,926,430.74	33,988,099.00	-	-	-	675,223,111.35	-	1,127,916,162.47
FEDERAL POLYTECHNIC NEKEDE	480,348,581.19	197,349,195.92	6,783,166.00	-	61,923,689.00	278,780,304.75	-	-	2,900,000.00	390,632,681.25	-	1,408,717,618.11
FEDERAL POLYTECHNIC OKO	1,716,733,394.00	240,331,301.91	579,462,733.00	375,567,832.00	1,901,108,181.84	982,797,718.74	-	-	951,841,963.25	1,682,014,024.95	-	8,429,857,149.69
FEDERAL POLYTECHNIC DAMATURU	1,603,013,183.00	84,516,194.70	109,656,018.00	35,436,005.00	128,884,360.00	952,577,475.00	-	-	124,450,811.00	34,249,874.99	-	3,132,783,921.69
FEDERAL POLYTECHNIC HUSSAINI ADAMU	200,688,018.41	97,409,309.57	39,829,490.87	-	102,542,294.36	79,496,396.80	-	-	-	213,472,873.24	-	733,438,383.25
FEDERAL POLYTECHNIC GWANDU	462,033,662.72	47,114,000.00	16,332,009.95	35,470,508.96	-	18,912,075.00	-	-	-	2,700,000.00	-	582,562,256.63
FEDERAL POLYTECHNIC ILARO	2,287,533,766.54	425,281,633.84	309,369,515.48	246,644,285.84	255,898,865.45	500,940,838.21	-	-	411,954,970.27	23,725,970.93	-	4,461,349,846.56
YABA COLLEGE OF TECHNOLOGY	-	15,093,311.74	-	-	179,094,954.31	41,937,746.53	-	-	-	311,501,287.82	-	547,627,300.40
FEDERAL POLYTECHNIC BALI	2,073,472,090.36	29,084,135.68	360,783,347.31	273,639,359.70	1,447,319,448.05	589,587,546.89	-	-	-	1,349,556,840.70	-	6,123,442,768.69
FEDERAL POLYTECHNIC EKOWE	-	18,821,147.50	64,092,550.00	1,250,000.00	4,404,754.54	-	-	-	8,518,166.44	73,620,717.01	-	170,707,335.49
FEDERAL POLYTECHNIC BONNY	22,103,791.00	19,450,260.57	-	19,190,475.00	7,693,999.95	38,923,475.84	-	-	-	-	-	107,362,002.36
FEDERAL POLYTECHNIC UKANA	126,400,877.16	46,262,976.20	10,058,000.00	-	-	8,002,316.07	-	-	-	276,110,697.91	-	466,834,867.34
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UR EDO STATE	OMI, 129,553,087.39	-	61,200.00	45,126,643.35	45,351,787.00	4,275,318.78	-	-	2,662,410.00	126,604,862.41	-	353,635,308.93
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	24,334,000.00	11,156,270.15	12,130,166.71	139,213,747.12	60,864,996.20	25,388,858.46	-	-	43,781,120.55	1,068,819,767.32	-	1,385,688,926.51
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	172,240,808.33	-	132,419,945.95	330,936,349.94	825,509,790.47	501,396,595.58	-	-	272,204,296.67	285,578,891.86	73,000,002.71	2,593,286,681.51
FEDERAL COLLEGE OF EDUCATION AKOKA	14,992,272.29	323,406,793.45	101,537,605.00	107,037,438.00	233,501,839.00	613,424,996.62	-	-	147,904,133.00	1,228,528,053.12	2,093,456,886.57	4,863,790,017.05
FEDERAL COLLEGE OF EDUCATION ASABA	152,486,922.16	-	-	-	15,644,020.50	125,704,462.54	-	-	-	89,701,440.79	1,410,558,921.96	1,794,095,767.95
FEDERAL COLLEGE OF EDUCATION BICHI	140,479,861.99	79,038,826.80	-	59,749,548.83	23,950,982.41	147,694,837.54	-	-	6,002,160.00	1,970,453,690.44	32,482,800.14	2,459,852,708.15
FEDERAL COLLEGE OF EDUCATION GOMBE	5,833,700,000.00	770,502,995.82	814,225,533.46	423,761,400.00	1,002,000,215.03	2,112,906,126.46	-	-	182,149,931.25	741,602,923.95	198,934,700.29	12,079,783,826.26
FEDERAL COLLEGE OF EDUCATION GUSAU	376,526,796.33	54,567,904.50	-	53,907,819.28	4,629,420.00	57,624,434.10	-	-	68,503,490.21	189,649,919.10	5,806,830,529.98	6,622,240,313.50
FEDERAL COLLEGE OF EDUCATION KANO	412,295,454.29	8,777,380.14	53,954,493.28	30,543,943.79	25,611,529.80	58,114,011.14	-	-	-	171,910,930.72	14,868,157.52	776,075,900.68
FEDERAL COLLEGE OF EDUCATION KATSINA	513,272,339.59	5,852,090.54	-	51,501,543.61	32,858,393.50	220,619,712.63	-	-	-	57,597,084.16	202,841,461.13	1,094,542,625.16
FEDERAL COLLEGE OF EDUCATION KOTANGORA	178,696,663.04	19,767,500.00	14,493,168.50	23,646,673.77	2,666,100.00	4,792,340.00	-	-	-	141,294,687.91	215,997,684.42	601,354,817.64
FEDERAL COLLEGE OF EDUCATION OBUDU	35,935,357.59	5,198,940.00	-	28,400,000.00	18,484,800.00	60,217,266.52	-	-	-	229,824,345.80	40,002,420.13	418,063,130.04
FEDERAL COLLEGE OF EDUCATION OKENE	5,431,449,745.26	434,731,147.93	792,008,607.93	735,108,535.02	478,158,584.92	2,378,784,181.72	-	-	7,108,460.00	539,506,774.01	128,337,846.75	10,925,193,883.54
FEDERAL COLLEGE OF EDUCATION OMUKU	157,825,754.22	6,190,925.00	279,926,288.40	267,538,699.04	176,046,988.24	708,025,166.86	-	-	411,017,064.86	448,841,723.60	5,345,431,093.49	7,800,843,703.71
FEDERAL COLLEGE OF EDUCATION ONDO	2,939,868,916.97	23,355,258.04	252,134,782.93	230,013,095.00	236,681,548.74	579,675,563.92	-	-	449,590,639.15	702,497,996.47	2,543,450,035.63	7,957,267,836.85
FEDERAL COLLEGE OF EDUCATION OYO	521,226,029.82	52,530,357.59	51,611,229.79	7,410,328.94	101,724,220.09	228,957,662.96	-	-	61,890,531.50	272,619,848.76	-	1,297,970,209.45
FEDERAL COLLEGE OF EDUCATION PANKSHIN	774,089,747.80	28,937,882.26	4,278,351.37	58,404,888.00	53,499,939.01	106,161,833.99	-	-	-	33,006,218.20	-	1,068,378,860.63
FEDERAL COLLEGE OF EDUCATION POTISKUM	258,588,244.73	8,812,503.01	42,804,367.75	10,840,435.00	85,262,075.70	124,523,805.37	-	-	19,752,108.22	318,718,037.20	-	869,301,576.98
FEDERAL COLLEGE OF EDUCATION UMUNZE	1,613,967,404.00	332,218,924.91	98,039,469.00	228,448,603.00	273,380,486.00	400,489,792.70	-	-	9,939,384.00	209,485,284.89	-	3,165,969,348.50
FEDERAL COLLEGE OF EDUCATION YOLA	48,414,772.63	-	-	-	-	-	-	-	21,516,684.17	-	-	69,931,456.80
FEDERAL COLLEGE OF EDUCATION ZARIA	2,936,221,957.52	-	213,770.00	44,870,164.00	404,655,856.29	692,919,850.00	-	-	48,289,219.00	95,621,674.22	-	4,222,792,491.03
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	394,951,565.56	7,693,818.00	42,650,094.00	96,640,354.00	281,905,164.00	687,028,831.96	379,870,787.00	-	-	354,187,154.80	-	2,244,927,769.32
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	288,203,092.30	79,351,958.35	25,042,384.85	29,223,930.75	104,655,698.54	49,651,685.30	-	-	-	53,479,615.06	-	629,608,365.15
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,318,768,526.88	972,200.00	-	146,080,935.00	4,773,750.00	-	-	-	-	32,973,420.00	1,113,240,594.83	2,616,809,426.71
UNIVERSITY OF IBADAN	1,374,980,133.53	219,702,620.52	45,383,934.61	249,835,447.78	190,109,040.73	114,969,959.46	-	-	41,029,827.24	65,481,371.98	2,623,976,198.18	4,925,468,534.03
UNIVERSITY OF LAGOS	66,023,203,309.88	182,368,251.91	13,631,614.12	534,841,357.86	2,147,137,636.36	1,278,688,446.07	-	-	53,867,618.51	9,152,070,364.18	24,316,542.59	79,410,125,141.48
UNIVERSITY OF NIGERIA, NNSUKA	3,538,688,565.34	1,527,660,092.86	33,588,709.45	155,368,900.00	48,804,883.02	118,028,215.97	-	-	92,241,578.49	397,984,478.33	-	5,912,365,423.46
AHMADU BELLO UNIVERSITY, ZARIA	1,366,837,080.26	1,776,479,872.88	5,048,657.79	-	19,832,676.98	43,420,316.29	-	-	-	-	-	3,211,618,604.20
OBAFEMI AWOLOWO UNIVERSITY	442,113,603.27	-	-	89,763,336.70	-	-	-	-	150,000.00	31,201,027.59	6,980,945.00	570,208,912.56
UNIVERSITY OF BENIN	6,749,801,097.54	85,725,347.68	19,848,594.65	-	85,532,984.00	99,431,708.25	-	-	54,321,648.77	622,153,025.40	-	7,716,814,406.29
UNIVERSITY OF JOS	5,450,354,389.55	237,855,856.43	47,004,531.98	315,137,950.98	167,354,474.21	144,662,611.01	-	-	345,876,119.83	214,906,725.65	18,327,025.13	6,941,479,684.77
UNIVERSITY OF CALABAR	1,196,133,142.02	543,977,354.25	98,196,855.00	77,080,000.00	27,457,184.34	348,121,971.40	-	-	812,318,152.49	1,701,072,189.60	-	4,804,356,849.10
UNIVERSITY OF ILORIN	18,205,868,119.31	316,206,721.86	337,755,525.16	1,129,815,365.24	395,807,748.90	246,599,532.29	-	17,126,550.52	6,492,759,117.51	13,693,672,591.36	-	40,835,611,272.15
UNIVERSITY OF ABUJA	12,117,707,937.36	35,204,613.19	699,628,461.35	927,882,701.16	230,426,400.16	1,228,513,104.71	-	-	40,226,186.25	2,421,383,881.90	-	17,700,973,286.08
UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,752,000.00	371,982,096.27	43,050,000.00	-	-	-	-	-	-	-	-	419,784,096.27
UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79	-	-	-	-	-	-	-	-	632,194,724.64	-	664,232,912.43
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,202,333,155.87	34,552,839.00	-	154,700,000.00	116,212,687.41	292,163,490.57	-	-	252,756,205.25	29,013,970.25	-	2,081,732,348.35
UNIVERSITY OF PORT HARCOURT	13,102,583,312.74	646,714,765.75	17,864,175.00	538,708,874.00	1,891,328,650.49	2,292,904,132.99	-	-	-	13,541,846,342.63	-	32,131,950,253.60
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	928,406,686.62	116,432,755.21	-	35,150,000.00	31,099,022.20	84,493,247.25	-	-	54,211,864.43	281,547,821.16	-	1,531,341,396.87
UNIVERSITY OF TECHNOLOGY, OWERRI	256,371,776.63	119,070,303.70	89,169,369.45	43,139,125.00	23,798,540.82	57,354,993.47	-	-	22,106,883.14	1,019,910,799.41	369,485,270.04	2,000,407,061.66
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	437,945,098.59	172,346,562.01	24,274,886.75	6,785,714.28	11,933,646.16	35,702,765.73	-	-	6,186,917.60	74,111,704.86	60,894,700.39	830,181,996.37
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-	-	-	78,504,311.32	-	-	-	-	-	80,072,173.02	3,150,000.00	161,726,484.34
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,088,866,348.02	344,454,630.16	536,251,327.21	418,234,392.17	663,827,038.23	1,115,749,406.48	-	-	2,550,592,955.21	53,650,946.90	-	6,771,627,044.38
UNIVERSITY OF UYO	805,446,942.00	81,828,011.71	100,500.00	150,920,000.00	7,422,340.00	225,762,767.00	-	-	30,094,252.00	141,813,173.63	54,732,141,845.00	56,175,529,831.34
UNIVERSITY OF MAIDUGURI	54,860,794.11	168,145,593.42	-	35,717,440.00	156,151,959.08	31,955,645.05	-	-	44,607,509.03	470,603,054.21	78,899.51	962,120,894.41
NNAMDI AZIKIWE UNIVERSITY, AWKA	403,119,042.30	48,034,261.99	23,593,959.91	246,240,169.99	65,105,622.11	172,183,116.89	-	-	48,614,602.05	419,684,365.86	788,328,125.68	2,214,903,266.78
BAYERO UNIVERSITY, KANO	1,613,466,984.86	636,304,028.86	64,694,208.43	102,000,241.72	79,096,847.00	386,977,808.88	-	-	126,204,442.05	1,223,529,546.47	-	4,232,274,108.27
USMAN DAN FODIO UNIVERSITY, SOKOTO	440,886,616.15	43,439,653.08	-	54,103,290.51	3,458,399.51	31,167,521.73	-	-	262,472,005.87	588,497,514.20	-	1,424,025,001.05
NATIONAL MATHEMATICAL CENTRE, SHEDA	203,397,847.54	277,704,029.48	141,360,053.00	105,395,218.33	84,183,505.62	221,559,144.08	-	-	84,789,763.76	405,733,421.04	25,494,594.99	1,549,617,577.84
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	7,207,580.00	10,558,875.43	-	40,397,025.00	-	-	-	-	-	89,455,630.34	639,597,045.35	787,216,156.12
ARABIC LANGUAGE VILLAGE BORNO	20,785,939.74	-	-	-	-	5,529,763.20	-	-	-	98,110,618.07	-	124,426,321.01
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	67,181,778.26	-	-	-	-	-	-	-	-	14,999,997.28	100,250,000.00	182,431,775.54
FEDERAL UNIVERSITY OYE-EKITI	540,141,428.03	1,092,075,438.57	-	26,528,600.00	54,067,830.07	145,046,449.95	-	-	236,125,343.73	91,041,649.72	-	2,185,026,740.07
FEDERAL UNIVERSITY OTUOKE	11,694,787.34	13,600.00	8,677,164.52	159,218,935.00	3,006,047.66	48,630,833.70	-	-	49,725,793.70	760,830,493.28	8,473,872.95	1,050,271,528.15
FEDERAL UNIVERSITY DUTSE	1,219,714,431.70	252,617,623.74	71,159,416.59	148,260,922.48	336,592,552.22	219,966,484.61	-	-	-	128,601,578.59	-	2,376,913,009.93
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	898,066,925.63	824,865,100.87	320,000.00	50,752,100.50	75,339,262.22	102,793,452.67	-	-	159,405,234.14	61,830,494.60	-	2,183,372,570.63
FEDERAL UNIVERSITY LAFIA	150,976,549.75	809,021,620.44	-	59,612,500.00	-	22,585,710.00	-	-	-	-	-	1,042,196,380.19

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS-FINANCE LEASE ₦	SPECIALISED ASSETS-GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN PITAL BUDGET ₦	TOTALS ₦
FEDERAL UNIVERSITY DUTSIN-MA	1,254,063,503.13	306,435,787.41	309,340,048.22	354,877,688.00	111,714,196.25	745,004,810.95			980,062,237.35	567,710,880.21		4,629,209,151.52
FEDERAL UNIVERSITY KASHERE	877,437,946.75	56,754,844.45	92,206,513.13	67,677,597.39	53,023,532.49	36,123,240.83			27,459,731.33	1,020,082,527.32		2,230,765,933.69
FEDERAL UNIVERSITY LOKOJA	254,834,368.94	136,065,296.00	130,000.00	6,601,878.54	8,810,936.17	35,656,028.69			5,361,500.00	629,486,782.06		1,076,946,790.40
FEDERAL UNIVERSITY WUKARI	915,877,818.67	47,293,650.21		58,656,220.47	24,842,127.98	222,807,447.46			186,775,596.68	2,236,917,717.67		3,693,170,579.14
FEDERAL UNIVERSITYOF BERNIN KEBBI	384,032,674.89	162,958,350.70	6,670,071.43	1,400,000.00		22,215,171.82			53,204,781.79	1,197,270,177.99		1,827,751,228.62
FEDERAL UNIVERSITYOF GASHUA	521,848,499.27	1,225,167,947.93	55,041,257.06	34,680,000.00	47,247,537.50	64,975,286.40			74,479,983.22	79,297,176.04		2,102,737,687.42
FEDERAL UNIVERSITYOF GUSAU	566,945,213.81	956,189,353.99	158,000.00	19,980,000.00	2,954,690.48	65,707,035.10			109,312,937.92	-		1,721,247,231.30
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	60,629,705.20	88,953,110.89	1,415,000.00	-						176,095,616.89		327,093,432.98
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	614,894,650.23	12,650,008.66	10,703,878.58	45,900,859.29	10,622,556.26	32,968,013.85				118,350,111.46		846,090,078.33
NATIONAL OPEN UNIVERSITY	2,048,819,892.43	986,139,882.08	203,116,704.37	38,587,500.00	948,844,751.00	572,376,036.02			38,419,816.97	28,704,852.75		4,865,009,435.62
F.S.C. SOKOTO	14,840,015.78	-	9,788,292.50	8,195,000.00						160,682,740.24		193,506,048.52
FGC AZARE	-	30,187,742.58	3,018,750.00	14,999,999.99	41,555,782.00	2,823,093.63			230,000.00	292,622,421.98		385,437,790.18
FGC BUNI-YADI	48,059,786.00	51,847,151.23	19,560,512.21	-						443,192,910.30		562,660,359.74
FGC BIRIN YAURI	-	16,657,657.00	-	-	20,549,294.95	-				303,507,213.80		340,714,165.75
FGC DAURA	19,958,767.74	18,074,238.03	14,693,809.06	6,834,999.99						106,314,198.00		165,876,012.82
FGC GANYE	114,313,462.29	37,895,494.75		12,951,011.50		13,848,786.60				105,745,729.69		284,754,484.83
FGC GARKI	39,423,900.37	44,641,039.75	9,375,650.45	-		7,798,624.99				241,493,916.22		342,733,131.78
FGC IJANIKIN	85,769,030.46	-	-	-						154,481,571.91		240,250,602.37
FGC IKET NISE	84,143,994.35	39,542,679.13	-	11,799,342.22		14,808,000.00				67,412,654.27		217,706,669.97
FGC IKET VANDAKYA	41,133,770.00	42,765,460.29	11,913,000.00	-	12,005,000.00	1,868,000.00			301,594.72	117,609,137.47		227,595,962.48
FGC IKOM	40,347,634.89	70,073,137.71	-	-		7,400,000.00				249,466,318.55		367,287,091.15
FGC IKOT EKPENE	213,347,647.98	102,063,555.98	-	-	3,230,000.00	-				31,226,742.80		349,867,946.76
FGC IKURIN	23,781,531.02	34,535,238.34	12,680,081.62	13,125,000.00	14,000,000.00	6,406,000.00			1,419,926.56	113,317,338.46		219,265,116.00
FGC JOS	100,321,747.40	33,330,195.70	-	37,222,737.60						-	30,000,000.00	200,874,680.70
FGC KADUNA	98,763,417.00	11,282,133.20	-	-		34,020,000.00				-	89,107,625.45	233,173,175.65
FGC KANO	24,321,926.01	17,307,181.71	3,436,000.00	-						191,066,622.14	92,649,003.66	328,780,733.52
FGC KEFFI	32,880,393.43	65,645,215.77	-	-	13,480,228.13	30,775,470.53				96,906,839.27		239,688,147.13
FGC KIYAWA	69,012,147.87	-	-	-	-	9,920,304.90				142,298,084.39		221,230,537.16
FGC KWALI	24,258,220.39	93,993,555.17	-	-	24,797,057.85	-			21,189,250.01	111,184,019.55		275,422,102.97
FGC MAIDUGURI	63,811,125.00	13,040,355.99	6,000,000.00	-		2,275,700.00				230,187,316.60		315,314,497.59
FGC MINJIBIR	-	71,292,855.90	-	-						215,358,606.35		286,651,462.25
FGC MINNA	82,550,499.65	2,000,000.01	-	-	14,107,816.70	20,270,936.61				90,957,498.25		209,886,751.22
FGC ODIKOLOGUNA	22,999,999.97	7,199,449.43	-	4,000,000.00	14,240,530.99	4,021,150.00				236,613,846.21		289,074,976.60
FGC ODOGBOLU	77,386,496.70	33,963,997.79	-	-	5,926,024.99	-			11,019,875.18	207,072,915.53		335,369,310.19
FGC OGBOMOSHMO	116,530,518.03	-	-	-	13,750,000.00	1,750,000.00			-	164,675,993.56		296,706,511.59
FGC OGOJA	195,852,037.09	20,174,375.00	-	-	-	-			35,755,938.92	67,461,881.72		319,244,232.73
FGC OHAFIA	24,829,485.19	157,937,724.46	906,775.00	3,109,868.47	4,922,295.73	12,688,647.54			7,388,377.67	60,622,574.22		272,405,748.28
FGC OKIGWE	168,486,814.92	22,055,428.86	-	20,000,000.00	8,000,771.44	-				47,218,906.90		265,761,922.12
FGC OKPOSI	135,607,422.70	19,621,999.95	-	-	-	6,985,000.00				177,961,050.18		340,175,472.83
FGC ONITSHA	88,299,902.65	23,233,678.29	-	-	-	-				100,843,561.99		212,377,142.93
FGC PORT HARCOURT	127,628,865.29	32,544,344.01	-	-	-	72,000.00				36,248,851.99		196,494,061.29
FGC POTISKUM	90,456,810.25	-	-	-	-	-				165,226,364.00		255,683,174.25
FGC RUBBOCHI	51,324,678.05	70,226,927.12	-	17,000,001.00	-	-				89,973,112.39		228,524,718.56
FGC SOKOTO	26,376,475.95	-	-	14,999,999.70	-	9,300,000.00			10,842,799.00	151,083,687.93		212,602,962.58
FGC UGWOLAWO	166,661,671.10	62,442,014.46	13,835,794.47	-	1,825,000.00	4,462,030.00			20,193,565.89	39,409,821.34		308,829,897.26
FGC WARRI	39,590,656.10	-	-	11,193,000.00	392,000.00	10,720,000.00			1,151,800.00	122,867,260.70		185,914,716.80
FGC ZARIA	53,882,652.76	-	-	39,384,000.00	1,791,588.75	-				102,760,612.87		197,818,854.38
FGC, BILLIRI	44,240,499.15	57,037,299.21	-	-	-	9,525,096.80				277,886,007.17		388,688,902.33
FGC, IDO-ANI	39,599,861.60	36,975,745.00	-	11,950,000.00	-	45,000,000.00				219,760,275.82		353,285,882.42
FGC, IKOLE	57,175,183.70	3,531,071.50	-	-	-	3,762,050.00				194,658,614.83		259,126,920.03
FGGC ABAJI	98,270,963.56	103,038,368.91	-	-	-	-				34,509,469.65		235,818,802.12
FGGC ABULOMA	88,928,808.62	12,766,341.60	19,803,042.00	-	2,500,000.00	-			5,019,000.00	120,768,002.88		249,785,195.10
FGGC AKURE	119,702,120.05	32,018,047.50	-	-	-	16,100,000.00				76,959,946.90		244,780,114.45
FGGC ANKA	92,678,482.30	48,694,777.12	-	-	-	-				81,169,455.78		222,542,715.20
FGGC BAJOGA	64,533,462.33	32,225,684.34	-	-	17,900,000.00	285,000.00				121,019,067.63		235,963,214.30
FGGC BAKORI	82,760,284.56	-	21,794,885.01	1,343,700.00	1,500,000.00	-				116,611,485.74		224,010,355.31
FGGC BAUCHI	65,976,136.85	-	-	19,999,999.95	-	-				125,296,376.12		211,272,512.92
FGGC BENIN	64,757,167.52	-	29,426,250.00	-	-	32,170,835.00				95,862,350.51		222,216,603.03
FGGC BIDA	75,332,453.14	66,283,922.20	-	-	-	-				39,515,286.35		181,131,661.69
FGGC BWARI	5,459,705.60	8,918,041.40	1,575,000.00	-	-	2,322,750.00				273,709,870.22		291,985,367.22
FGGC CALABAR	86,140,691.00	11,704,234.10	-	-	2,608,593.75	7,900,400.00			1,396,934.89	124,833,638.20		234,584,491.94
FGGC EFON ALAYE	2,940,000.00	118,733,207.20	200,000.00	-	689,500.00	-				207,977,620.40		330,540,327.60
FGGC EFON IMNRINGI	38,770,965.63	50,369,141.97	-	-	-	4,052,112.70				144,890,225.35		238,082,445.65
FGGC ENUGU	35,970,063.87	51,050,252.47	26,494,399.89	-	6,375,288.28	6,177,065.00			8,781,054.92	186,508,126.98		321,356,251.41
FGGC EZZAMGBO ABAKALIKI	13,731,300.00	49,744,114.01	-	9,500,000.00	2,351,250.00	2,864,000.00				172,327,799.78		250,518,463.79
FGGC GBOKO	96,121,449.89	12,417,876.94	-	-	5,374,950.00	-				37,997,282.20		151,911,559.03
FGGC GUSAU	153,945,126.77	20,716,777.00	-	41,403,865.00	11,769,257.18	-			4,962,524.78	85,740,667.30		318,538,218.03
FGGC GWANDU	82,385,461.94	51,686,577.80	-	10,900,000.00	-	-				308,731,732.71		453,703,772.45
FGGC IBILLO	22,916,443.75	-	-	-	-	4,432,000.00				165,752,114.58		193,100,558.33
FGGC IBUSA	67,699,162.85	7,298,011.36	849,838.56	59,064,849.91	-	7,870,818.92				243,700,581.20		386,483,262.80
FGGC IKOT-OBIO-ITONG	52,799,249.04	51,454,701.39	8,322,220.12	-	69,400.00	-				92,300,362.94		204,945,933.49
FGGC ILORIN	129,061,501.35	26,838,151.90	-	-	-	16,659,199.00				151,701,242.01		324,260,094.26
FGGC IPETUMODU	59,160,642.65	22,727,346.33	-	14,280,000.00	6,888,100.00	3,350,000.00				188,120,600.23		293,526,689.21

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)-GENERAL ₦	LEASED ASSETS-FINANCE LEASE ₦	SPECIALISED ASSETS-GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN PITAL BUDGET ₦	TOTALS ₦
FGGC JALINGO	33,593,372.44	5,417,689.75	-	11,692,012.50	-	14,574,782.24	-	-	-	128,444,838.80	-	193,722,695.73
FGGC KABBA	75,946,273.50	156,135,605.25	-	-	-	1,857,500.00	-	-	-	138,515,671.26	-	372,455,050.01
FGGC KAZAURE	128,354,848.53	19,527,900.00	-	-	-	-	-	-	-	45,654,588.35	-	193,537,336.88
FGGC KEANA	5,324,889.40	42,719,789.12	-	-	-	-	-	-	-	71,247,551.43	-	119,292,229.95
FGGC LANGTANG	73,849,193.56	58,260,681.59	-	-	-	-	-	-	-	127,923,076.64	-	260,032,951.79
FGGC LEJJA	21,021,504.40	68,778,261.46	14,970,668.48	-	-	18,418,364.45	-	-	-	115,338,515.66	-	238,527,314.45
FGGC MONGUNO	105,414,367.00	82,713,724.01	-	10,800,000.00	-	5,400,000.00	-	-	-	81,555,200.60	-	285,883,291.61
FGGC NEW BUSA	105,495,309.56	77,980,319.19	-	-	-	-	-	-	-	119,711,265.50	-	303,186,894.25
FGGC OMU-ARAN	63,975,771.65	174,004,656.09	16,817,601.00	-	-	31,986,139.70	-	-	160,000.00	50,219,730.58	-	337,163,899.02
FGGC OWERRI	95,958,632.23	42,874,132.05	11,686,950.00	-	-	33,478,580.12	-	-	-	21,770,099.99	-	205,768,394.39
FGGC OYO	75,166,481.70	9,808,463.63	-	18,007,000.00	-	636,900.00	-	-	-	132,611,491.66	-	236,230,336.99
FGGC SHAGAMU	111,240,448.76	76,491,295.70	-	-	-	2,700,000.00	-	-	-	56,558,753.90	-	246,990,498.36
FGGC GUMI TAMBAWAL	71,756,022.21	5,498,000.00	-	19,907,000.00	-	-	-	-	-	132,910,010.54	-	230,071,032.75
FGGC UMUAHIA	41,499,622.47	57,690,342.53	-	8,990,652.36	3,172,918.01	10,405,844.21	-	-	-	51,882,259.83	-	173,641,639.41
FGGC WUKARI	86,348,070.20	101,498,916.42	-	23,416,270.25	-	-	-	-	-	66,047,881.55	-	277,311,138.42
FGGC, YOLA	86,355,514.33	30,681,997.95	-	13,600.00	5,233,100.00	14,560,715.10	-	-	-	9,641,628.64	-	146,486,556.02
FSTC AHOADA	114,842,478.39	240,000.00	-	-	-	74,384,835.98	-	-	-	42,036,681.80	-	231,503,996.17
FSTC AWKA	88,143,048.37	5,911,332.79	12,445,020.00	-	-	62,096,614.96	-	-	-	6,487,388.38	-	175,083,404.50
FSTC JUBU-IMUSHIN	53,768,943.45	112,461,219.79	5,034,800.00	-	7,159,900.00	48,677,250.14	-	-	-	42,316,665.67	-	269,418,779.05
FSTC MICHIKA	117,119,929.43	29,743,000.00	-	-	2,828,083.15	57,857,688.82	-	-	-	8,027,035.00	-	215,575,736.40
FSTC TUNGBO - YENAGOA	81,316,452.42	26,326,700.00	-	-	3,760,288.72	143,613,712.87	-	-	-	77,377,140.89	-	332,394,294.90
FSTC USI-EKITI	68,468,551.53	37,301,286.29	-	-	-	110,525,549.08	-	-	-	55,766,658.00	-	272,062,044.90
FTC IKARE	9,555,834.21	121,357,941.25	-	14,700,000.00	-	21,805,756.05	-	-	51,207,651.00	57,136,703.28	-	275,763,885.79
FTC ILESA	57,330,096.39	22,013,193.13	6,768,999.99	11,997,142.85	212,000.00	6,193,428.10	-	-	-	99,961,474.89	-	204,476,335.35
FTC JALINGO	80,062,939.00	-	-	12,358,200.00	12,378,000.00	5,000,000.00	-	-	-	296,156,411.31	-	405,955,550.31
FTC KAFANCHAN	103,467,114.34	-	948,571.43	10,000,000.00	-	-	-	-	-	101,774,097.08	-	216,189,782.85
FTC LASSA	5,849,991.60	3,000,000.00	-	41,970,000.01	-	55,190,740.86	-	-	-	132,892,357.44	-	238,903,089.91
FTC OHANSO	81,478,402.15	44,614,500.00	-	-	-	285,000.00	-	-	-	138,620,002.08	-	264,997,904.23
FTC OROZO	119,913,656.12	28,261,875.00	13,348,485.56	-	-	-	-	-	-	121,993,062.86	-	283,517,079.54
FTC OTOBI	38,713,867.00	102,919,160.72	-	-	6,769,713.00	8,096,696.00	-	-	-	94,071,067.52	-	250,570,504.24
FTC OTUPKO	80,703,445.98	51,936,188.03	-	-	-	21,999,704.07	-	-	6,446,391.90	105,135,745.05	-	276,221,475.03
FTC SHIRORO	-	71,216,352.78	-	26,888,888.89	-	-	-	-	-	115,685,017.93	-	213,790,259.60
FTC UROMI	68,506,825.14	350,000.00	36,013,828.37	-	-	1,500,000.00	-	-	-	124,944,791.28	-	231,315,444.79
FTC UYO	43,502,502.56	-	-	-	-	22,056,512.14	-	-	-	113,954,644.34	-	179,513,659.04
FTC YABA	23,077,612.76	16,195,399.79	70,803,992.30	15,449,950.00	-	-	-	-	-	95,556,105.67	-	221,083,060.52
FTC ZURU	42,728,728.35	12,832,213.05	-	-	2,475,000.01	-	-	-	-	271,660,357.79	-	329,696,299.20
KING'S COLLEGE	37,100,004.00	98,648,567.07	27,925,999.99	17,750,250.00	-	-	-	-	-	85,429,791.16	-	266,854,612.22
QUEEN'S COLLEGE LAGOS	31,005,295.25	125,422,479.12	3,670,000.00	19,950,000.00	6,999,999.99	-	-	-	-	159,430,186.03	-	346,477,960.39
SULEJA ACADEMY	30,122,846.96	7,746,750.00	29,268,632.82	-	580,000.00	2,000,000.00	-	-	-	382,673,814.90	-	452,392,044.68
FSTC,DOMA	54,734,001.34	17,000,000.00	7,769,025.00	-	7,979,696.00	5,280,653.00	-	-	-	158,021,240.23	-	250,784,615.57
FSTC DAYI	22,085,805.88	3,724,410.03	37,882,405.66	-	171,500.00	2,009,640.00	-	-	-	119,747,809.92	-	185,621,571.49
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	3,289,440.00	-	7,264,793.00	61,724,721.58	12,633,288.00	43,251,343.00	-	-	-	-	-	128,163,585.58
UNESCO PARIS	-	-	-	-	-	6,169,829.00	-	-	-	-	-	6,169,829.00
NATIONAL BOARD FOR TECHNICAL EDUCATION	93,682,656.72	4,591,804.00	246,882,368.00	292,303,778.99	147,057,983.15	491,121,298.37	-	-	72,759,684.00	269,020,787.01	-	1,617,420,360.24
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS	) HQTR2S24,741,180.32	35,389,723.34	-	-	-	-	-	-	-	205,255,698.72	724,983,734.44	1,190,370,336.82
FEDERAL MINISTRY OF HEALTH - HQTRS	1,759,721,402.26	1,007,138,697.00	106,145,325.00	-	7,631,365.00	2,719,270.00	-	-	1,195,014,919.94	5,365,079,064.85	63,598,321.98	9,507,048,366.03
NATIONAL HEALTH INSURANCE SCHEME	-	-	83,491,450.00	-	-	-	-	-	-	54,323,165.00	-	137,814,615.00
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3,937,864,285.86	2,728,656,275.90	-	458,033,200.00	5,656,950.00	27,555,580.00	-	-	17,882,307,653.37	9,458,767,231.80	52,824,635.00	34,551,665,811.93
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	54,715,712.50	-	-	-	1,326,000.00	-	-	-	-	11,203,625.00	1,224,747,360.64	1,291,992,698.14
RADIOGRAPHERS REGISTRATION BOARD	-	-	-	-	7,998,174.00	2,708,499.24	-	-	-	16,976,598.24	4,952,000.00	32,635,271.48
DENTAL TECHNOLOGY REGISTRATION BOARD	17,960,000.00	-	8,040,068.10	6,000,000.00	1,200,000.00	1,200,000.00	-	-	-	7,500,000.00	374,750.11	42,274,818.21
HEALTH RECORDS REGISTRATION BOARD	66,466,050.00	2,236,395.00	4,542,085.22	31,460,000.00	29,700,790.71	40,946,542.90	-	-	-	17,461,435.54	-	192,813,299.37
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGE	RIA 44,068,500.00	-	255,000.00	11,157,500.00	10,846,954.20	15,079,068.86	-	-	-	-	13,270,000.00	94,677,023.06
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	2,298,000.00	21,000,000.00	5,985,000.00	-	9,756,250.00	4,419,250.00	-	-	-	-	9,277,611.12	52,736,111.12
NURSING AND MIDWIFERY COUNCIL	227,643,457.46	-	33,136,000.00	13,918,025.00	-	-	-	-	10,899,945.00	-	-	285,597,427.46
PHARMACIST COUNCIL OF NIGERIA COUNCIL	152,802,909.39	-	265,000.00	34,167,338.10	10,632,740.00	10,773,685.00	-	-	-	16,181,916.91	-	224,823,589.40
MEDICAL AND DENTAL COUNCIL OF NIGERIA	98,248,945.97	5,254,969.50	170,000.00	21,514,500.00	15,211,900.00	1,114,000.00	-	-	-	162,136,879.72	11,760,000.00	315,411,195.19
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION CONTROL	AND 90,643,545.86	-	-	-	-	-	-	-	-	57,506,892.01	-	148,150,437.87
MEDICAL REHABILITATION THERAPY BOARD	73,090,700.28	-	-	13,650,837.49	3,496,250.00	4,999,999.99	-	-	-	53,532,013.08	32,857,358.00	181,627,158.84
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, EN	UGU 78,190,497.20	16,506,100.00	40,470,999.25	1,100,000.00	-	-	-	-	65,162,999.40	44,329,532.90	161,664,999.89	407,425,128.64
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	10,677,239.60	5,077,112.98	-	-	28,500.00	-	-	-	-	4,743,689.65	28,209,999.70	48,736,541.93
NURSE TUTOR TRAINING - ENUGU	9,859,500.00	-	-	-	-	-	-	-	-	5,509,100.00	-	15,368,600.00
NURSE TUTOR PROGRAMME AKOKA LAGOS	10,169,250.00	-	-	-	787,500.00	1,050,000.00	-	-	-	5,083,500.00	5,076,965.00	22,167,215.00
NURSE TUTOR TRAINNING KADUNA	4,973,790.00	-	-	-	5,000,000.00	-	-	-	-	22,036,565.00	8,682,874.93	40,693,229.93
NURSE TUTOR TRAINNING IBADAN	9,936,974.80	-	-	-	31,500.00	220,500.00	-	-	-	2,660,701.00	18,161,435.06	31,011,110.86
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-I LAGOS	JANIKIN 80,646,199.99	-	-	-	-	-	-	-	-	22,500,000.00	-	103,146,199.99
NHETC, LAGOS	-	-	-	-	-	-	-	-	-	-	12,082,900.02	12,082,900.02
NHETC, MAIDUGURI	-	-	-	-	-	-	-	-	-	-	-	-
NHETC, ZARIA	-	-	-	-	-	-	-	-	-	-	-	-

NOTE 34 A:- Contd.
PROPERTY, PLANT AND

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE - GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS- GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN PITAL BUDGET ₦	TOTALS ₦
PHC TUTORS PROGRAMME,'UCH-IBADAN	132,718,663.91	3,757,081.10	11,131,600.00	21,423,675.00	20,199,466.00	12,342,777.00						201,573,263.01
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	52,924,655.02	-	1,495,000.00	1,496,000.00	-	1,495,000.00						57,410,655.02
COMMUNITY HEALTH TUTOR PROGRAMME UCH	157,970,123.95	2,650,507.65	4,460,449.00	17,352,650.00	13,640,784.00	3,351,766.00						199,426,280.60
UNIVERSITY COLLEGE HOSPITAL IBADAN	48,291,815,406.87	144,857,812.51	672,059,714.35	531,475,316.00	344,844,114.57	3,900,750,446.55			1,620,255,018.03	5,208,110,668.61		50,714,168,497.49
LAGOS UNIVERSITY TEACHING HOSPITAL	686,899,562.04	34,259,140.75	114,143,061.86	1,150,000.00	9,442,825.00	39,640,649.00			73,310,139.92	-		958,845,378.57
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	440,855,428.31	26,111,767.43	75,955,140.80	1,336,500.00	763,097.25	-			577,573,403.06	-		1,122,595,336.85
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	2,641,001,877.39	475,961,768.37	-	258,003,068.00	275,755,112.50	276,399,600.00			69,197,952.00	2,105,494,544.30		6,101,813,922.56
UNIVERSITY OF BENIN TEACHING HOSPITAL	650,893,021.80	36,897,355.08	147,607,387.58	-	46,910,101.01	46,150,947.00			-	27,075,372.61	40,000,000.00	995,534,185.08
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	776,907,512.88	96,956,758.50	2,240,100.00	3,627,000.00	16,915,043.75	9,025,480.00			62,665,638.08	99,403,751.48		1,067,741,284.69
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	29,961,793.97	38,297,768.40	4,119,716.32	73,922,986.30	26,974,175.00	32,985,875.00			111,041,627.31	100,929,910.71		418,233,853.01
JOS UNIVERSITY TEACHING HOSPITAL	207,420,087.43	83,586,254.20	2,922,241.00	-	5,310,000.00	17,967,049.82			111,312,543.22	157,285,766.51		585,803,942.18
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	168,355,437.61	165,008,746.47	265,508,185.94	-	10,516,205.65	30,340,186.00			937,006,484.47	263,163,305.76	34,981,750.00	1,924,880,301.90
UNIVERSITY OF CALABAR TEACHING HOSPITAL	15,244,805.00	647,964,839.04	-	319,056,064.00	188,680,224.00	199,808,175.00			243,433,238.84	3,031,812,276.90		4,645,999,622.78
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	24,424,908.00	21,590,199.99	102,336,993.25	24,722,222.42	-	-			6,825,000.00	1,113,882,912.93		1,293,782,236.59
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOK	OTO 135,518,974.25	71,077,385.56	165,474,507.08	33,691,000.00	-	18,720,000.00			194,182,017.07	229,094,133.51		347,758,017.47
AMINU KANO UNIVERSITY TEACHING HOSPITAL	114,127,511.53	1,392,750.00	51,944,400.55	49,882,692.95	8,914,032.50	7,604,835.00			134,777,428.03	193,007,229.24		561,650,879.80
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	110,403,051.12	55,879,302.04	98,302,336.73	-	-	-			-	237,310,864.48		501,895,554.37
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	76,925,707.39	41,279,778.18	34,794,928.90	5,781,000.00	-	12,248,176.00			273,295,637.97	243,097,005.99		587,422,234.43
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPIT AL BAUCHI	57,412,060.34	2,100,000.00	346,377,547.81	11,838,440.00	-	1,566,870.00			127,155,445.12	218,489,735.85		764,940,099.12
FEDERAL SPECIALIST HOSPITAL, IRRUA	15,052,465.33	18,615,678.85	23,283,098.90	2,524,763.83	14,714,318.54	7,175,129.56			383,144,565.87	568,381,336.73		1,032,891,357.61
UNIVERSITY OF UYO TEACHING HOSPITAL	15,108,976.01	54,195,038.22	13,558,344.27	29,085,000.00	2,849,700.00	3,834,090.00	2,000,000.00		31,728,427.80	349,855,069.01		502,214,645.31
FEDERAL STAFF HOSPITAL -ABUJA	108,845,646.66	12,182,088.00	11,951,898.42	82,305,000.00	1,960,000.00	13,015,000.00			279,859,030.15	306,134,221.67		816,252,884.90
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-	19,300,000.00	250,000.00	-	-	1,804,650.00			-	113,160,820.85		134,515,470.85
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	20,930,127.70	6,600,000.00	7,000,000.00	25,851,700.00	-	-			-	155,574,944.37		215,956,772.07
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	503,583,615.69	28,934,907.00	80,179,101.35	85,353,209.50	46,210,598.00	194,142,959.00			19,192,991.94	11,803,514.15		969,400,896.63
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	321,667,707.52	107,582,476.10	30,090,315.82	86,290,413.84	73,847,111.45	22,313,947.50			50,246,000.00	213,652,701.32		905,690,673.55
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	9,299,032.05	-	19,420,000.00	19,356,068.75	-	-			558,119.04	199,925,765.19		248,558,985.03
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	133,302,902.36	23,553,015.70	17,158,857.00	67,939,900.00	7,697,925.54	17,121,616.50			15,058,200.37	-		281,832,417.47
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	981,609,633.64	155,321,674.00	87,242,102.15	170,633,251.50	56,651,002.40	71,793,750.75			290,140,673.72	41,625,631.88		1,855,017,720.04
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	40,843,822.26	-	504,000.00	-	1,326,700.00	34,188,000.00			702,000.00	160,383,928.69		237,948,450.95
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	181,088,632.13	-	141,563,731.74	38,131,579.32	1,917,012.00	45,079,298.06			187,465,923.30	152,864,892.61		748,111,069.16
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	95,592,143.66	-	62,711,381.04	-	-	-			23,099,815.59	109,745,253.36		291,148,593.65
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	151,784,479.43	20,490,750.00	21,212,275.00	2,112,000.00	73,856,269.45	5,556,000.00		55,567,276.96	33,132,762.69	-	265,000.00	363,976,813.53
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAIN ING, ZARIA	367,437,072.44	-	25,000,000.00	40,000,000.00	-	-			287,905,800.72	15,000,000.00	-	735,342,873.16
FEDERAL MEDICAL CENTRE, UMUAHIA	162,695,130.31	85,796,155.00	2,205,450.00	-	655,000.00	51,784,282.00			922,383,952.51	394,882,427.85		1,620,402,397.67
FEDERAL MEDICAL CENTRE, OWO	183,284,166.29	53,019,999.19	13,680,000.00	-	-	-			93,562,094.89	25,354,687.50		368,900,947.87
FEDERAL MEDICAL CENTRE ABEOKUTA	171,887,045.69	80,135,987.26	24,065,137.50	73,190,254.91	4,671,666.96	10,313,454.32			267,235,571.64	275,844,054.78		907,343,173.06
FEDERAL MEDICAL CENTRE, OWERRI	199,298,274.67	-	165,951,866.86	-	16,658,183.77	10,248,196.06			735,945,777.59	1,045,083,864.84	40,731,630.04	2,213,917,793.83
FEDERAL MEDICAL CENTRE, MAKURDI	4,048,223,723.57	59,997,841.41	149,456,182.76	46,675,000.00	8,940,500.00	28,269,900.00			467,563,228.06	1,364,064,181.79		5,173,190,557.59
FEDERAL MEDICAL CENTRE, KATSINA	1,191,951,201.00	80,927,438.23	78,905,035.00	103,408,542.00	36,274,940.00	123,718,886.00			817,386,427.35	195,722,776.78		2,628,295,246.36
FEDERAL MEDICAL CENTRE, GOMBE	219,374,567.05	-	8,733,233.60	176,186,606.51	14,595,495.42	-			151,316,606.51	-		570,206,509.09
FEDERAL MEDICAL CENTRE, NGURU YOBE	532,476,750.26	1,565,625.00	33,827,667.30	7,786,392.74	-	25,333,564.67			113,420,649.88	105,995,558.42		820,406,208.27
FEDERAL MEDICAL CENTRE, ASABA	-	68,554,251.78	38,500,000.00	-	15,628,780.10	25,118,218.61			491,537,754.21	937,736,892.02	99,348,669.48	1,676,424,566.20
FEDERAL MEDICAL CENTRE, BIDA	-	83,636,442.85	64,713,137.92	49,102,497.60	138,000.00	14,672,828.25			355,326,483.73	783,952,546.97	342,865,384.54	1,694,407,321.86
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	36,501,508.66	115,803,531.30	6,100,000.00	-	18,881,156.34			147,344,116.24	209,025,601.57	27,027,352.36	560,683,266.47
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	6,508,200.00	41,780,000.00	23,594,400.00	14,657,270.00	40,699,699.10			186,756,424.78	207,920,029.43	-	521,916,023.31
FEDERAL MEDICAL CENTRE, ABAKALIKI	207,081,010.60	-	75,230,068.84	168,995,928.00	51,252,837.00	281,403,906.33			374,625,097.53	-	56,196,159.48	1,214,785,007.78
FEDERAL MEDICAL CENTRES, IDO-EKITI	348,158,995.17	472,490.00	58,324,059.88	60,000,000.00	3,704,400.00	9,035,869.99			373,764,222.71	-		853,460,037.75
FEDERAL MEDICAL CENTRE, KOGI	51,102,188.00	1,368,700.00	147,817,709.00	194,610,392.00	80,908,309.36	258,986,792.00			839,473,662.63	389,860,531.62		1,964,128,284.61
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,433,380.00	102,403,320.00	125,221,110.50	119,175,115.00	73,610,226.00	159,988,994.05			903,163,550.52	228,421,130.82	27,999,375.00	1,741,416,201.89
FEDERAL MEDICAL CENTRE, KEBBI STATE	561,624,496.00	44,935,568.69	45,408,721.00	318,618,322.22	57,016,932.81	52,491,790.00			514,176,744.53	713,956,140.05	1,320,162,996.43	3,628,391,711.73
FEDERAL MEDICAL CENTRE, TARABA STATE	326,754,763.41	2,256,510.00	30,942,859.95	92,449,980.00	39,280,570.00	75,843,556.29			240,778,179.87	22,732,000.00	105,130,010.62	936,168,430.14
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	917,499,628.46	-	34,256,647.00	1,157,422.00	410,000.00	1,673,027.00			39,170,235.00	298,368,613.66	91,135,801.59	1,383,671,374.71
FEDERAL MEDICAL CENTRE, NASARAWA STATE	-	-	-	-	-	96,420,000.00			-	344,954,513.72	-	441,374,513.72
FEDERAL MEDICAL CENTRE, BAYELSA STATE	24,049,132.54	53,490,683.22	166,380,759.00	116,474,283.00	2,604,000.00	76,899,545.00			84,123,247.00	505,323,977.33	182,537,480.25	1,211,883,107.34
FEDERAL MEDICAL CENTRE, EBUTE METTA	74,270,052.95	-	711,814,484.74	136,531,237.00	455,130,104.71	81,342,094.10			43,824,240.06	457,109,735.80	107,703,736.05	2,067,725,685.41
NATIONAL EYE CENTRE KADUNA	100,550,026.61	997,000.20	86,363,993.50	79,794,112.65	-	32,960,110.00			178,682,169.00	44,472,463.00	710,143,592.00	1,233,963,466.96
NATIONAL EAR CARE CENTRE KADUNA	41,520,831.23	997,000.20	3,862,605.00	33,854,712.15	-	6,010,109.65			49,639,999.35	126,966,369.22	34,770,212.90	297,621,839.70
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	-	-	41,820,721.95	-	-			71,194,407.95	220,908,688.26	32,433,724.69	366,357,542.85
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	62,953,323.93	25,110,400.00	58,609,864.00	-	59,713,520.00			-	67,670,000.00	3,851,015.00	277,908,122.93
ONCHO BAUCHI	-	-	-	-	-	-			-	-	15,000,000.00	15,000,000.00
ONCHO ENUGU	-	-	-	-	-	-			-	-	-	-
ONCHO IBADAN	-	-	-	-	-	-			-	-	-	-
ONCHO KADUNA	-	-	-	-	-	-			-	-	-	-
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	154,048,213.52	30,987,431.44	45,453,250.00	109,695,952.50	28,640,570.00	-			299,329,974.24	381,086,058.05	-	1,049,241,449.75
FEDERAL STAFF CLINICS, ABUJA PHASE I	-	-	-	-	-	-			-	41,764,017.99	-	41,764,017.99
PHS, KANO	41,720,640.02	-	-	-	-	-			-	-	-	41,720,640.02
INSTITUTE OF CHILD HEALTH (LUTH) LAGOS	-	-	-	-	-	-			-	-	-	-
INSTITUTE OF CHILD HEALTH (UBTH) BENIN	-	-	-	-	-	-			-	-	-	-
INSTITUTE OF CHILD HEALTH (UCH) IBADAN	-	-	4,460,449.00	17,352,650.00	13,609,284.00	3,351,766.00			-	-	-	38,774,149.00
INSTITUTE OF CHILD HEALTH (ABUTH) ZARIA	-	-	-	-	-	-			-	-	-	-

NOTE 34 A: - Contd.

PROPERTY, PLANT AND EQUIPMENT (PPE)

MDA	LAND & BUILDING - GENERAL ₦	INFRASTRUCTURE -GENERAL ₦	PLANT & MACHINERY - GENERAL ₦	TRANSPORTATION EQUIPMENT - GENERAL ₦	OFFICE EQUIPMENT - GENERAL ₦	FURNITURE & FITTINGS - GENERAL ₦	SERVICE CONCESSION ASSETS (PPP)- GENERAL ₦	LEASED ASSETS- FINANCE LEASE ₦	SPECIALISED ASSETS- GENERAL ₦	ASSETS-UNDER-CONSTRUCTION ₦	RECCURENT EXPENDITURE IN PITAL BUDGET ₦	TOTALS ₦
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	94,616,192.79	-	1,417,500.00	24,276,050.00	-	25,182,894.22	-	-	3,634,252.00	-	-	149,126,889.01
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	235,657,105.87	209,699,207.92	170,000.00	45,186,100.58	116,702,126.82	136,972,260.19	-	-	171,812,281.74	102,137,025.53	-	1,018,336,108.65
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	24,971,009.57	81,445,826.73	-	-	-	-	-	-	-	-	-	106,416,836.30
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	18,979,418.27	24,628,509.68	-	-	-	47,893,541.10	-	-	-	10,193,497.28	-	101,694,966.33
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	21,711,530.00	24,867,264.99	155,000.00	20,245,470.00	4,672,500.00	4,429,650.00	-	-	-	34,520,531.62	4,801,500.00	115,403,446.61
NOMA CHILDREN HOSPITAL, SOKOTO	47,962,755.47	31,459,836.18	25,336,914.04	-	-	-	-	-	-	28,263,981.22	-	133,023,486.91
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	17,259,976.50	-	-	-	-	5,740,234.00	-	-	-	5,140,401.86	-	28,140,612.36
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	7,497,840.00	-	20,770,474.13	-	-	-	-	-	8,487,500.39	1,000,500.06	-	37,756,314.58
DENTAL THERAPISTS REGISTRATION BOARD	-	-	5,741,297.85	13,950,000.00	-	-	-	-	4,336,499.96	-	-	24,027,797.81
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOG IGBOBI LA	GOS -	-	3,122,768.36	-	4,450,456.00	2,679,008.75	-	-	-	-	-	10,252,233.11
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	29,651,211.44	16,455,045.53	2,312,640.00	-	4,372,700.00	15,820,885.05	-	-	68,026,580.00	39,993,234.18	-	176,632,296.20
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	72,916,930.49	27,848,842.83	24,683,877.51	-	-	-	-	-	-	105,703,448.16	-	231,153,098.99
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	46,860,904.96	-	-	-	-	-	-	-	75,891,421.59	42,100,357.00	-	164,852,683.55
NATIONAL HOSPITAL	393,842,139.35	-	-	-	82,585,339.26	-	-	-	-	95,652,711.99	-	572,080,190.60
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	241,999,255.99	358,050,103.52	922,097,437.54	3,177,750.00	53,069,380.17	156,499,826.25	-	-	-	404,245,534.44	-	2,139,139,287.91
NATIONAL PARK HEADQUARTERS	22,181,466.99	469,921,373.58	23,484,998.74	-	5,317,947.60	56,758,071.05	-	-	-	-	-	577,663,857.96
KAINJI NATIONAL PARK	-	-	-	-	-	6,741,640.54	-	-	-	-	-	6,741,640.54
OYO NATIONAL PARK	-	4,998,812.56	-	-	-	9,979,872.00	-	-	-	-	-	14,978,684.56
GASHAKA GUMTI NATIONAL PARK	-	196,681,207.75	16,033,721.00	67,234,066.00	51,071,216.00	28,442,182.00	-	-	5,499,375.00	149,121,319.00	-	514,083,086.75
CROSS RIVER NATIONAL PARK	9,997,050.00	125,736,875.73	-	-	-	3,863,586.23	-	-	-	-	-	139,597,511.96
KAMUKU NATIONAL PARK	-	43,775,930.17	-	-	-	29,974,871.30	-	-	-	-	-	73,750,801.47
OKUMU NATIONAL PARK	-	59,166,632.37	-	-	-	-	-	-	-	9,557,558.59	-	68,724,190.96
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	137,809,287.89	491,320,224.00	200,000.00	-	-	-	-	-	-	263,595,943.59	-	892,925,455.48
FEDERAL COLLEGE OF FORESTRY IBADAN	368,639,133.80	7,588,581.53	26,508,938.90	-	361,000.00	135,500.00	-	-	-	210,125,753.10	-	613,358,907.33
FEDERAL COLLECGE OF FORESTRY JOS	153,902,737.88	5,929,573.74	-	-	-	-	-	-	-	16,895,412.32	-	176,727,723.94
FORESTRY RESEARCH INSTITUTE OF IBADAN	-	2,037,650,683.78	-	-	-	407,761,042.95	-	-	-	447,984,719.60	-	2,893,396,446.33
FORESTRY MECHANISATION COLLEGE AFAKA	295,366,839.00	-	-	-	-	-	-	-	-	14,193,639.60	267,314,875.65	576,875,354.25
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	95,790,841.01	-	278,294,020.10	34,240,000.00	32,940,000.00	90,297,307.03	-	-	-	-	-	531,562,168.14
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	-	552,536,568.05	29,642,049.00	146,213,554.60	31,725,536.00	19,600,600.00	-	-	81,057,753.00	10,900,000.00	93,598,656.91	965,274,717.56

NOTE 34:

PROPERTY, PLANT AND EQUIPMENT (PPE) SCHEDULE

DESCRIPTION	LAND BUILDING -GENERAL	INFRASTRUCTURE -GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL
	₦	₦	₦	₦	₦	₦
AS AT 01/01/2019	779,374,463,227.80	666,205,083,287.87	149,798,895,749.63	147,974,158,228.69	79,244,767,112.22	310,471,274,161.27
ADDITION DURING THE YEAR	440,223,848,423.16	4,326,703,680,338.82	43,304,471,556.62	141,788,318,870.93	62,710,078,409.70	48,030,325,977.72
ADD REVALUATION						
LESS DISPOSAL						
IMPAIRMENT CHARGES						
TOTALS	**1,219,598,311,650.95**	**4,992,908,763,626.69**	**193,103,367,306.25**	**289,762,477,099.62**	**141,954,845,521.92**	**358,501,600,138.99**
ACCUMULATED DEPRECIATION	68,880,772,772.34	85,659,000,285.86	53,214,710,007.55	67,156,635,639.77	56,625,380,906.55	107,456,402,205.79
ADDITIONAL ACCUMULATED DEPRECIATION	22,040,391,578.82	249,492,991,857.45	19,230,543,132.10	44,874,582,064.68	25,395,494,396.22	65,972,924,440.37
ACCUMULATED IMPAIRMENT CHARGESADD CHARGES DURING THE YEAR	-	28,934,339.00	375,845,011.00	738,186,990.00	2,847,220,219.00	-
IMPAIREMENT		-	-	-	-	
ADD CHARGES DURING THE YEAR						
TOTALS	**90,921,164,351.16**	**335,180,926,482.32**	**72,821,098,150.65**	**112,769,404,694.45**	**84,868,095,521.78**	**173,429,326,646.17**
CARRYING AMOUNT 31/12/2019	**1,128,677,147,299.80**	**4,657,727,837,144.37**	**120,282,269,155.60**	**176,993,072,405.17**	**57,086,750,000.15**	**185,072,273,492.82**
CARRYING AMOUNT 31/12/2019 (APPROX. TO ₦ BILLION)	**1,128.68**	**4,657.73**	**120.28**	**176.99**	**57.09**	**185.07**
CARRYING AMOUNT 31/12/2018 CARRYING AMOUNT 31/12/2018 (APPROX. TO ₦ BILLION)	**710,215,354,711.06**	**580,517,148,663.01**	**96,105,230,075.67**	**79,099,714,168.81**	**19,047,949,916.44**	**202,933,402,783.50**
	710.22	**580.52**	**96.11**	**79.10**	**19.05**	**202.93**

NOTE 34: - Contd.

PROPERTY, PLANT AND EQUIPMENT (PPE) SCHEDULE

DESCRIPTION	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS-GENERAL	ASSETS-UNDER-CONSTRUCTION	CONSTITUENCY PROJECTS	TOTALS
	₦	₦	₦	₦	₦	₦
AS AT 01/01/2019 ADDITION DURING THE YEARADD REVALUATION	17,373,669,002.36	9,922,811,668.54	110,485,706,410.31	961,550,805,585.26	507,616,274,839.30	3,740,017,909,273.24
LESS DISPOSAL IMPAIRMENT CHARGES **TOTALS**	127,854,288.34	55,567,276.96	114,511,565,301.60	305,911,717,907.99	87,500,546,151.68	5,570,867,974,503.52
						-
ACCUMULATED DEPRECIATION ADDITIONAL ACCUMULATED DEPRECIATION						-
ACCUMULATED IMPAIRMENT CHARGESADD CHARGES DURING THE YEAR	**17,501,523,290.70**	**9,978,378,945.50**	**224,997,271,711.91**	**1,267,462,523,493.25**	**595,116,820,990.98**	**9,310,885,883,776.76**
IMPAIREMENT ADD CHARGES DURING THE YEAR						
TOTALS	-	173,749,340.91	27,681,694,463.68	-	633,032,606,661.00	1,099,880,952,283.46
CARRYING AMOUNT 31/12/2019CARRYING AMOUNT 31/12/2019(APPROX. TO BILLION)	-	2,078,888.88	22,303,816,473.92		24,463,593,865.92	473,776,416,698.37
						3,990,186,559.00
CARRYING AMOUNT 31/12/2018CARRYING AMOUNT 31/12/2018(APPROX. TO BILLION)						
	-	**175,828,229.79**	**49,985,510,937.60**	-	**657,496,200,526.92**	**1,577,647,555,540.82**
	17,501,523,290.70	**9,802,550,715.71**	**175,011,760,774.31**	**1,267,462,523,493.25**	**(62,379,379,535.94)**	**7,733,238,328,235.94**
	17.50	**9.80**	**175.01**	**1,267.46**	**(62.38)**	**7,733.24**
	17,373,669,002.36	**9,749,062,327.63**	**82,804,011,946.63**	**961,550,805,585.26**	**(125,416,331,821.70)**	**2,633,980,017,358.66**
	17.37	**9.75**	**82.80**	**961.55**	**(125.42)**	**2,633.98**

NOTE 35 A: INVESTMENTPROPERTY

MDA	LAND & BUILDING -GENERAL
	₦
ADMINISTRATIVE SECTOR	
STATE HOUSE - HQTRS	3,594,133,630.27
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	54,127,949.45
BUREAU OF PUBLIC PROCUREMENT (BPP)	4,806,375.00
NASS MANAGEMENT	210,649,200.00
FEDERAL DEFENCE MINISTRY - MAIN MOD	33,000,000.00
DEFENCE HEADQURTERS	117,610,148.42
FOREIGN MISSION: DOUALA	3,725,838.35
NIGERIAN FILM CORPORATION	57,610,588.26
POLICE FORMATION & COMMAND HQTRS	46,109,029.62
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	7,336,717.50
PUBLIC SERVICE INSTITUTE OF NIGERIA.	369,801,403.07
CODE OF CONDUCT TRIBUNAL	3,920,000.00
NIGERIA CHRISTIAN PILGRIM COMMISSION	1,206,400.00
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	19,815,961.08
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	231,241,281.21
ECONOMIC SECTOR SECTOR	
FEDERAL MINISTRY OF AGRICULTURE	210,298,169.89
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	141,965,179.97
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	970,757,400.09
COCOA RESEARCH INSTITUTE - IBADAN	106,795,779.52
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	29,414,327.20
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	139,280,274.87
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	582,687,761.03
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	178,045,215.60
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	106,703,635.00
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	84,477,281.02
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	40,599,999.30
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	72,842,995.23
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	135,315,935.70
NIGERIA AGRICULTURAL QUARANTINE SERVICE	994,037,500.97
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	496,402,280.86
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	754,581,666.83
FEDERAL PRODUCE INSPECTION	5,197,500.00
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	85,455,216.45
NATIONAL PRODUCTIVITY CENTRE	93,900,944.19
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	107,224,992.81
TECHNOLOGY INCUBATION CENTRE, MAKURDI	23,477,832.90
NORTH CENTRAL ZONAL OFFICE, MINNA	565,913.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	12,937,110.00
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	10,678,570.00
PROJECT DEVELOPMENT INSTITUTE - ENUGU	44,547,946.91
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	287,646,561.93
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	146,479,901.22
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	475,000,000.00
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	14,426,300.01
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	8,006,531.30
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,200,600.00
NIGERIAN RAILWAY CORPORATION	275,995,869.62
MARITIME ACADEMY, ORON	360,661,824.03
NIGERIAN METEOROLOGICAL AGENCY	52,506,386.02
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	193,419,243.56
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	276,857,381.16
FEDERAL SCHOOL OF SURVEY, OYO	4,000,000.00

NOTE 35 A: - Contd.

INVESTMENT PROPERTY

MDA	LAND & BUILDING -GENERAL
	₦
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	48,277,967.73
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	75,805,210.30
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,395,000.00
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	533,687,603.44
CROSS RIVER RBDA	690,400,304.00
HADEJIA-JAMAÃ»ARE RBDA	157,297,890.40
LOWER BENUE RBDA	28,916,947.40
LOWER NIGER RBDA	1,510,922.49
NIGER DELTA RBDA	20,000,000.00
UPPER NIGER RBDA	58,530,183.25
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	771,853,544.86
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	47,326,478.71
GURARA WATER MANAGEMENT AUTHORITY	125,269,286.44
LAW & JUSTICE SECTOR	
FEDERAL HIGH COURT-LAGOS	67,277,000.00
FEDERAL MINISTRY OF JUSTICE - HQTRS	371,698,399.17
LEGAL AID COUNCIL	18,084,393.32
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	163,684,905.98
NATIONAL DRUG LAW ENFORCEMENT AGENCY	45,767,042.01
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	102,306,955.05
REGIONAL SECTOR	
FEDERAL MINISTRY OF NIGER DELTA HQTRS	2,364,508,470.11
SOCIAL SECTOR	
NATIONAL YOUTH SERVICE CORPS (NYSC)	14,844,473.82
MASS LITERACY COUNCIL	41,375,201.58
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	19,037,045.15
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	7,814,047.82
COMPUTER REGISTRATION COUNCIL OF NIGERIA	14,595,000.00
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,721,618,640.29
FEDERAL POLYTECHNIC BIDA	427,934,069.94
FEDERAL POLYTECHNIC KADUNA	45,375,168.82
FEDERAL POLYTECHNIC OFFA	165,080,908.49
FEDERAL POLYTECHNIC OKO	6,782,947.00
FEDERAL POLYTECHNIC EKOWE	573,919,557.39
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	114,784,341.00
FEDERAL COLLEGE OF EDUCATION GOMBE	57,749,402.02
FEDERAL COLLEGE OF EDUCATION KANO	34,051,995.57
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	590,806.00
UNIVERSITY OF IBADAN	4,339,648.39
UNIVERSITY OF NIGERIA, NNSUKA	1,600,302.44
UNIVERSITY OF BENIN	209,994,234.54
UNIVERSITY OF JOS	265,721,605.29
UNIVERSITY OF ILORIN	1,478,745,571.35
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	73,906.45
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,433,568,889.19
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	99,090,831.15
UNIVERSITY OF MAIDUGURI	25,828,798.59
BAYERO UNIVERSITY, KANO	124,614,546.90
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	70,350,283.75
FEDERAL UNIVERSITY OTUOKE	11,630,000.00
FEDERAL UNIVERSITY DUTSE	774,851,325.90

NOTE 35 A: - Contd.

INVESTMENT PROPERTY

MDA	LAND & BUILDING -GENERAL
	₦
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	969,303,076.21
NATIONAL OPEN UNIVERSITY	472,974,523.77
F.S.C. SOKOTO	40,078,014.02
FGC AZARE	15,349,999.99
FGC BUNI-YADI	22,944,000.00
FGC MINNA	114,606,234.84
FGC ODOGBOLU	28,784,773.48
FGC OHAFIA	11,979,606.47
FGC WARRI	61,203,463.03
FTC YABA	10,000,000.00
NATIONAL BOARD FOR TECHNICAL EDUCATION	31,524,634.00
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	21,431,000.00
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	7,711,230.00
PHARMACIST COUNCIL OF NIGERIA COUNCIL	6,888,750.00
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,450,000.00
LAGOS UNIVERSITY TEACHING HOSPITAL	21,472,500.00
JOS UNIVERSITY TEACHING HOSPITAL	50,519,293.79
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	27,850,700.00
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	45,941,884.95
FEDERAL SPECIALIST HOSPITAL, IRRUA	54,589,568.40
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	15,425,167.91
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	8,051,588.00
FOREIGN MISSION: NEPAD MISSION - PRETORIA	0.00
FEDERAL MEDICAL CENTRE, UMUAHIA	106,122,871.00
FEDERAL MEDICAL CENTRE, KOGI	105,588,149.00
FEDERAL MEDICAL CENTRE, KEBBI STATE	9,100,000.00
FEDERAL MEDICAL CENTRE, BAYELSA STATE	11,152,602.50
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	4,712,500.00
INSTITUTE OF CHILD HEALTH (UCH) IBADAN	139,737,324.85
TOTAL	**28,139,542,060.12**
TOTAL (APPROX. TO ₦ BILLION)	**28.14**

NOTE 35 INVESTMENTPROPERTY

MDA	INVESTMENT PROPERTY
	₦
AS AT 01/01/2019	22,429,594,531.54
ADDITION DURING THE YEAR	5,709,947,528.58
ADD REVALUATION	
LESS DISPOSAL	
IMPAIRMENT CHARGES	
TOTALS	**28,139,542,060.12**
ACCUMULATED DEPRECIATION 01/01/2018	950,501,701.11
ADD CHARGES DURING THE YEAR	648,633,544.45
LESS DISPOSAL DEPRECIATION	
TOTALS	**1,599,135,245.57**
CARRYING AMOUNT 31/12/2019	**26,540,406,814.56**
CARRYING AMOUNT 31/12/2019 (APPROX. TO ₦ BILLION)	**26.54**
CARRYING AMOUNT 31/12/2018	**21,479,092,830.43**
CARRYING AMOUNT 31/12/2018 (APPROX. TO ₦ BILLION)	**21.48**

NOTE 36 A: INTANGIBLE ASSET

MDA	INTANGIBLE ASSET
	₦
ADMINISTRATIVE SECTOR	
STATE HOUSE - HQTRS	9,980,582,487.85
STATE HOUSE OPERATIONS - VICE PRESIDENT	54,438,614.94
STATE HOUSE LAGOS LIAISON OFFICE	9,788,643.50
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	82,172,407,710.24
NIPSS, KURU	212,741,104.93
BUREAU OF PUBLIC ENTERPRISES (BPE)	253,083,047.56
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	82,800,256.18
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	78,430,547.88
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	10,237,500.00
BUREAU OF PUBLIC PROCUREMENT (BPP)	415,251,696.23
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	738,370,046.32
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,980,915,547.08
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	83,516,419.98
GENERAL SERVICE	1,097,714,588.46
FEDERAL DEFENCE MINISTRY- MAIN MOD	35,611,794,854.93
NIGERIAN ARMY	636,798,787.96
COMMANDCOLLEGE, JAJIAND STAFF	478,984,572.00
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	7,768,385.70
DEFENCE MISSIONS	2,863,000,000.00
DEFENCE SPACE ADMINISTRATION	48,830,125.00
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,058,770,664.20
TECHNICAL AIDS CORPS	8,620,065,297.29
FOREIGN SERVICE ACADEMY (FSA)	305,838,598.26
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	250,150,292.00
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	1,502,394,601.60
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	113,378,665.55
FOREIGN MISSION: ABIDJAN	14,435,000.00
FEDERAL MINISTRY OF INFORMATION - HQTRS	2,387,185,803.75
FEDERAL RADIO CORPORATION OF NIGERIA	1,057,631,533.50
NEWS AGENCY OF NIGERIA	111,577,711.81
VOICE OF NIGERIA	221,109,140.87
NIGERIAN FILM CORPORATION	2,307,457,905.64
NATIONAL BROADCASTING COMMISION	915,412,874.66
NIGERIA PRESS COUNCIL	167,340,347.04
NATIONAL FILM AND VEDIO CENSOR BOARD	1,983,952,694.23
ADVERTISING PRACTIONERS OF NIGERIA	40,718,201.20
NIGERIAN TOURISM DEVELOPMENT CORPORATION	442,909,760.97
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	419,705,128.79
NATIONAL COUNCIL OF ARTS AND CULTURE	1,611,889,557.29
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	424,883,103.24
NATIONAL TROUPE OF NIGERIA	102,633,324.00
NATIONAL THEATRE	34,786,500.00
NATIONAL GALLERY OF ART	610,942,158.94
NATIONAL WAR MUSEUM - UMUAHIA	2,876,525.00
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	345,409,699.82
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	856,129,887.40
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	7,995,800.00
NATIONAL ORIENTATION AGENCY	270,564,787.20
FEDERAL MINISTRY OF INTERIOR - HQTRS	357,441,028.97
NIGERIAN PRISON SERVICE	282,092,995.39
NIGERIA IMMIGRATION SERVICE	4,668,580,268.47
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	987,995,499.37
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,263,808,571.06

NOTE 36 A: - Contd.

MDA	INTANGIBLE ASSET
	₦
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	159,101,800.00
FEDERAL FIRE SERVICE	1,633,266,764.72
NIGERIA POLICE ACADEMY WUDIL, KANO	14,932,863.40
POLICE FORMATION & COMMAND HQTRS	14,563,766,377.83
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,315,147,123.84
FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,142,955,885.89
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	97,742,951.19
FEDERAL TRAINING CENTRE,ILORIN	2,623,600.00
FEDERAL TRAINING CENTRE,LAGOS	3,407,600.00
FEDERAL TRAINING CENTRE,MAIDUGURI	2,914,700.00
FEDERAL TRAINING CENTRE,CALABAR	2,996,400.00
PUBLIC SERVICE INSTITUTE OF NIGERIA.	266,528,540.91
BUREAU OF PUBLIC SERVICE REFORMS	147,899,525.83
AUDITOR GENERAL FOR THE FEDERATION	142,839,630.00
PUBLIC COMPLAINTS COMMISSION	150,073,760.00
FEDERAL CIVIL SERVICE COMMISSION	66,098,480.45
FEDERAL CHARACTER COMMISSION	439,754,093.40
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	7,503,851,400.16
NATIONAL SECURITY ADVISER	18,249,948,920.00
DIRECTORATE OF STATE SECURITY SERVICE	2,960,605,756.60
NATIONAL INTELLIGENT AGENCY	3,131,986,000.00
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	4,649,547,490.00
CODE OF CONDUCT TRIBUNAL	14,780,000.00
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	213,895,741.03
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	10,463,973,907.46
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	3,273,595,250.02
NATIONAL COMMISSION FOR REFUGEES	10,035,413,283.01
NATIONAL IDENTITY MANAGEMENT COMMISSION	5,207,230,707.43
NATIONAL MERIT AWARD	316,010,916.29
FEDERAL ROAD SAFETY COMMISSION	1,219,323,593.16
PRESIDENTIAL ADVISORY COMMITTEE	138,214,259.05
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	415,677,243.90
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	6,151,757,491.10
NATIONAL HAJJ COMMISSION OF NIGERIA	491,526,780.60
NIGERIA CHRISTIAN PILGRIM COMMISSION	192,850,670.13
NATIONAL LOTTERY TRUST FUND	474,120,337.28
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	426,626,160.87
SERVICOM	3,774,783.50
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	1,934,785.50
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,223,981,271.59
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	582,579,490.28
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	3,218,224,122.19
ECONOMIC SECTOR	
FEDERAL MINISTRY OF AGRICULTURE	89,537,233,766.72
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	1,772,401,821.09
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,621,224,922.02
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	3,123,606,523.37
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,392,084,051.05
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	811,196,574.57
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	2,039,693,839.82
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	103,442,626.99
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	548,715,429.93
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,586,613,974.61

NOTE 36 A: - Contd.

MDA	INTANGIBLE ASSET
	₦
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,068,955,632.93
NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	242,666,777.17
COCOA RESEARCH INSTITUTE- IBADAN	626,982,627.02
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	542,614,952.84
RUBBER RESEARCH INSTITUTE- BENIN	706,916,509.31
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	791,315,492.69
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	596,937,776.42
VETERINARY COUNCIL OF NIGERIA	1,401,810.00
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	661,771,036.42
FEDERAL COLLEGE OF AGRICULTURE - AKURE	701,673,817.23
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	1,000,817,878.25
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	364,520,755.62
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	114,043,418.29
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	321,525,983.16
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	216,931,701.45
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	2,131,085,542.11
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,993,853,353.99
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	231,640,206.46
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	377,535,768.71
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	1,061,919,071.51
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	240,835,741.37
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	1,267,267,383.77
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	2,603,874,605.01
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	67,546,042.02
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	257,883,230.75
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	2,392,594,727.67
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	5,729,447,446.04
NATIONAL AGRICULTURE SEEDS COUNCIL	529,865,195.29
NIGERIA AGRICULTURAL QUARANTINE SERVICE	791,876,151.63
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	306,867,875.66
OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	268,665,622.35
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	1,116,817,111.38
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	2,964,614,049.97
FEDERAL MINISTRY OF FINANCE - HQTRS	4,376,637,126.36
INVESTMENT AND SECURITIES TRIBUNAL	49,793,600.00
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	161,262,540,341.17
ZONAL OFFICE PORTHARCOURT	86,357,163.51
FEDERAL INLAND REVENUE SERVICES	999,280,813.18
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	2,348,133,094.33
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	7,226,647,939.72
NATIONAL AUTOMOTIVE COUNCIL	1,139,859,290.82
INDUSTRIAL TRAINING FUND	2,677,455,878.69
NIGERIAN EXPORT PROMOTION COUNCIL	444,240,294.84
FINANCIAL REPORTING COUNCIL OF NIGERIA	804,000.00
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	2,972,124,569.08
CONSUMER PROTECTION COUNCIL	1,208,583,278.35
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	30,162,121.50
FEDERAL PRODUCE INSPECTION	23,622,411.80
EXTERNAL TRADE SECTOR, GENEVA (WTO)	110,027,866.60
ONNE OIL AND GAS FREE ZONE AUTHORITY	2,363,144,056.72
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	506,093,211.71
NIGERIA COMMODITY EXCHANGE (NCX)	260,993,447.99
NIGERIA TRADE OFFICE, TAIWAN	80,665,008.50
NIGERIA TRADE OFFICE, CHINA	6,793,594,573.71

NOTE 36 A: - Contd.

MDA	INTANGIBLE ASSET
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SMEDAN - H/QTRS	15,222,030,848.19
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	23,684,600.00
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	251,047,261.02
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	3,048,181,762.41
INDUSTRIAL ARBITRATION PANEL	259,859,096.16
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,161,617,211.29
NATIONAL PRODUCTIVITY CENTRE	3,247,087,780.45
NATIONAL DIRECTORATE OF EMPLOYMENT	10,035,286,631.14
GENEVA LABOUR DESK OFFICE	1,231,675,830.42
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	3,091,277,830.15
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	1,173,039,717.70
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	480,130,074.99
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	439,893,200.78
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	377,894,083.20
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	98,798,668.80
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	16,640,316.25
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	40,066,836.89
ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	530,000.00
ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	11,951,640.00
NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	19,999,937.49
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	9,146,000.00
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	522,976,487.52
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	144,557,720.00
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	29,144,325.00
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	22,356,780.48
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	143,033,191.82
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	44,885,568.99
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	58,250.00
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	65,333.31
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	2,058,824.00
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	33,947,880.00
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	64,244,099.98
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	7,785,000.00
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	56,314,760.84
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	1,685,000.00
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	30,995,055.00
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	10,000,000.00
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	11,940,900.00
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	12,846,413.30
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	1,154,243,692.95
TECHNOLOGY INCUBATION CENTRE, GOMBE	650,000.00
TECHNOLOGY INCUBATION CENTRE, KATSINA	670,000.00
TECHNOLOGY INCUBATION CENTRE, LAFIA	660,000.00
TECHNOLOGY INCUBATION CENTRE, LOKOJA	620,000.00
TECHNOLOGY INCUBATION CENTRE, MAKURDI	600,000.00
SOUTH SOUTH ZONAL OFFICE, BENIN	23,480,344.12
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	57,346,204.54
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	24,042,389.28
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	17,551,784.40
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	40,029,973.70
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	17,368,773.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	265,419.90
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	9,208,815.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	254,660.85

NOTE 36 A: - Contd.

MDA		INTANGIBLE ASSET
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TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO		265,424.40
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO		10,198,460.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI		15,674,450.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN		4,845,750.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN		20,987,108.75
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO		17,163,242.25
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA		4,744,750.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS		24,146,442.86
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA		45,790,263.95
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN		46,858,765.16
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA		45,498,116.33
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE		122,131,685.48
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)		9,720,038.25
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI		83,460,506.55
AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE		193,722,728.27
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA		273,296,072.16
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS		110,960,593.74
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE		508,260,554.75
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI		489,495,669.78
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS		438,062,710.94
PROJECT DEVELOPMENT INSTITUTE - ENUGU		4,612,542,174.27
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA		300,946,198.52
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA		1,675,581,789.47
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA		291,476,674.35
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI		652,491,452.68
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE		7,486,142.79
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO		12,000,870.78
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA		9,890,431.13
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE		9,603,586.50
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE		16,300,468.52
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU		335,339,342.48
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG		69,609,733.32
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU		1,144,355,757.00
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO		345,739,254.31
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE		14,397,750.00
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS		963,118,312.01
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI		108,752,307.34
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO		99,553,167.36
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS		316,690,731.77
EFFLUENT & POLLUTION MONITORING CENTRE, KANO		42,079,307.79
SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE		157,961,338.27
SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE		177,973,704.42
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO	STATE	116,216,773.70
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN		242,968,133.05
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE		68,428,796.28
NATIONAL CENTRE FOR REMOTE SENSING - JOS		347,597,523.60
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN		43,855,125.49
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA		171,701,967.38
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA		27,055,750.00
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA		91,894,292.06
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA		50,503,682.59
SOKOTO ENERGY RESEARCH		72,086,917.56
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA		130,621,396.75
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.		70,063,444.49

NOTE 36 A: - Contd.

MDA	INTANGIBLE ASSET
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NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	65,446,824.21
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	1,790,746,399.51
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	44,432,359.62
ENERGY COMMISSION OF NIGERIA	1,125,373,441.37
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	338,448,968.82
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	1,568,609,815.22
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,199,484,480.63
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	11,128,416,978.87
NIGERIAN RAILWAY CORPORATION	62,075,091.08
NATIONAL INLAND WATERWAYS AUTHORITY	3,597,895,771.69
MARITIME ACADEMY, ORON	49,698,149.92
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	925,967,193.48
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,024,231,569.92
NIGERIAN METEOROLOGICAL AGENCY	196,769,472.84
ACCIDENT INVESTIGATION BUREAU	16,074,052,325.22
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	2,640,503,064.72
NIGERIAN ELECTRICITY REGULATORY COMMISSION	322,668,661.16
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	8,283,104,970.02
NATIONAL POWER TRAINING INSTITUTE	445,932,744.56
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	5,263,450,281.83
TRANSMISSION COMPANY OF NIGERIA	3,458,514,059.94
NIGERIAN BULK ELECTRICITY TRADING PLC	9,422,778,808.94
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,908,237,514.20
FEDERAL SCHOOL OF SURVEY, OYO	50,393,343.08
FEDERAL ROAD MAINTENANCE AGENCY	237,831,406.63
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	54,347,420.44
SURVEY COUNCIL OF NIGERIA	533,300,589.70
REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	7,240,414,623.93
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	2,280,976,112.90
DEPARTMENT OF PETROLEUM RESOURCES	4,581,799,216.90
PETROLEUM TRAINING INSTITUTE	943,055,169.28
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	384,390,529.73
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	9,434,322,098.77
NIGERIA NUCLEAR REGULATORY AUTHORITY	208,153,283.35
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	4,631,659,205.76
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	676,096,004.30
NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,301,047,516.21
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	564,437,763.06
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	108,330,542.20
METALLURGICAL TRAINING INSTITUTE, ONITSHA	104,717,866.72
NATIONAL IRON ORE MINING PROJECT - ITAKPE	176,591,235.51
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	76,883,437.82
NIGERIA MINING CADASTRE OFFICE & CENTRES	317,811,642.97
SOLID MINERAL DEVELOPMENT FUND OFFICE	223,940,206.41
BUDGET AND NATIONAL PLANNING	1,640,053,818.94
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	3,198,777,686.24
CENTRE FOR MANAGEMENT DEVELOPMENT	364,043,867.20
NATIONAL BUREAU OF STATISTICS	492,281,625.21
BUDGET OFFICE OF THE FEDERATION	602,128,857.56
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	467,020,081.05
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	10,324,000,022.63
FISCAL RESPONSILIBITY COMMISSION	686,861,394.53
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	5,283,304,469.26
NIGERIA HYDROLOGICAL SERVICE AGENCY	399,219,544.96

NOTE 36 A: - Contd.

MDA	INTANGIBLE ASSET
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ANAMBRA/ IMO RBDA	135,506,560.48
BENIN/ OWENA RBDA	2,486,815,862.38
CHAD BASIN RBDA	283,603,334.99
CROSS RIVER RBDA	62,563,839.80
HADEJIA-JAMAÃ»ARE RBDA	265,336,140.31
LOWER BENUE RBDA	292,977,252.07
LOWER NIGER RBDA	1,284,261,126.90
NIGER DELTA RBDA	1,478,479,131.11
OGUN/ OSUN RBDA	245,031,002.12
SOKOTO RIMA RBDA	497,849,577.41
UPPER BENUE RBDA	178,183,533.38
UPPER NIGER RBDA	758,221,555.33
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	544,838,804.54
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	275,055,236.55
LAW & JUSTICE SECTOR	
NATIONAL JUDICIAL COUNCIL- ABUJA	1,288,809,984.66
COURT OF APPEAL	153,568,537.59
FEDERAL HIGH COURT-LAGOS	87,902,251.85
HIGH COURT OF JUSTICE-FCT ABUJA	33,170,000.00
NATIONAL INDUSTRIAL COURT	45,000,000.00
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	19,913,250.00
FEDERAL MINISTRY OF JUSTICE - HQTRS	9,674,552,799.67
NIGERIAN LAW REFORM COMMISSION	1,268,004,238.00
LEGAL AID COUNCIL	18,508,100.00
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	21,897,000.00
NATIONAL HUMAN RIGHTS COMMISSION	119,528,000.00
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	20,524,331.00
NATIONAL DRUG LAW ENFORCEMENT AGENCY	759,074,397.74
NIGERIAN COPYRIGHT COMMISSION	57,023,200.00
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,788,844,486.50
CODE OF CONDUCT BUREAU	690,303,356.12
REGIONAL SECTOR	
FEDERAL MINISTRY OF NIGER DELTA HQTRS	3,810,396,138.56
SOCIAL SECTOR	
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,969,222,792.63
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	271,600.00
NATIONAL YOUTH SERVICE CORPS (NYSC)	206,365,884.17
NIGERIA FOOTBALL FEDERATION	27,454,004.92
NIGERIA INSTITUTE FOR SPORTS (NIS)	28,165,078.71
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	4,246,865,611.48
NATIONAL CENTER FOR WOMEN DEVELOPMENT	2,359,157,666.63
FEDERAL MINISTRY OF EDUCATION - HQTRS	33,760,965,368.89
TERTIARY EDUCATION TRUST FUND	281,743,287.32
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	307,899,591.99
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	79,510,385.35
NATIONAL LIBRARY OF NIGERIA	219,484,132.16
MASS LITERACY COUNCIL	737,084,632.45
NOMADIC EDUCATION COMMISSION	680,837,674.25
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	386,462,209.00
TEACHERS REGISTRATION COUNCIL OF NIGERIA	348,065,202.80
COMPUTER REGISTRATION COUNCIL OF NIGERIA	4,404,750.00

NOTE 36 A: - Contd.

MDA	INTANGIBLE ASSET
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NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	404,390,366.86
NATIONAL TEACHERS INSTITUTE	6,491,576,729.18
FEDERAL POLYTECHNIC ADO-EKITI	306,861,510.28
FEDERAL POLYTECHNIC BAUCHI	24,627,503.00
FEDERAL POLYTECHNIC KAURA-NAMODA	4,544,305.00
FEDERAL POLYTECHNIC MUBI	62,810,350.39
FEDERAL POLYTECHNIC NASARAWA	20,143,529.10
FEDERAL POLYTECHNIC UWANA-AFIKPO	18,203,287.75
FEDERAL POLYTECHNIC KADUNA	82,044,843.00
FEDERAL POLYTECHNIC OFFA	15,801,153.00
FEDERAL POLYTECHNIC EDE	5,138,000.00
FEDERAL POLYTECHNIC AUCHI	76,665,396.00
FEDERAL POLYTECHNIC NEKEDE	17,661,700.00
FEDERAL POLYTECHNIC OKO	59,967,092.60
FEDERAL POLYTECHNIC HUSSAINI ADAMU	38,359,231.93
FEDERAL POLYTECHNIC GWANDU	652,000.00
FEDERAL POLYTECHNIC ILARO	40,445,450.00
YABA COLLEGE OF TECHNOLOGY	106,882,283.34
FEDERAL POLYTECHNIC BALI	16,576,319.00
FEDERAL POLYTECHNIC BONNY	54,732,408.20
FEDERAL POLYTECHNIC UKANA	135,994,458.58
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	53,993,717.52
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	30,836,319.50
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	58,978,687.00
FEDERAL COLLEGE OF EDUCATION AKOKA	17,242,084.39
FEDERAL COLLEGE OF EDUCATION ASABA	75,000.00
FEDERAL COLLEGE OF EDUCATION BICHI	90,340,163.88
FEDERAL COLLEGE OF EDUCATION GOMBE	24,271,455.00
FEDERAL COLLEGE OF EDUCATION GUSAU	275,115.00
FEDERAL COLLEGE OF EDUCATION KANO	91,212,280.59
FEDERAL COLLEGE OF EDUCATION KATSINA	55,648,746.71
FEDERAL COLLEGE OF EDUCATION KOTANGORA	9,276,900.00
FEDERAL COLLEGE OF EDUCATION OBUDU	997,000.00
FEDERAL COLLEGE OF EDUCATION OKENE	115,650,268.02
FEDERAL COLLEGE OF EDUCATION OMUKU	13,692,675.71
FEDERAL COLLEGE OF EDUCATION ONDO	55,287,211.34
FEDERAL COLLEGE OF EDUCATION POTISKUM	184,460,869.30
FEDERAL COLLEGE OF EDUCATION YOLA	13,107,496.00
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,060,773.00
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,199,296,735.00
UNIVERSITY OF LAGOS	810,642,462.27
UNIVERSITY OF NIGERIA, NNSUKA	81,189,440.60
AHMADU BELLO UNIVERSITY, ZARIA	1,068,000.00
OBAFEMI AWOLOWO UNIVERSITY	106,675,523.10
UNIVERSITY OF BENIN	20,458,047.00
UNIVERSITY OF JOS	419,833,886.17
UNIVERSITY OF CALABAR	18,149,318.53
UNIVERSITY OF ILORIN	88,026,884.44
UNIVERSITY OF AGRICULTURE, ABEOKUTA	682,129,224.94
UNIVERSITY OF AGRICULTURE, MAKURDI	248,150,055.70
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	535,899,013.23
UNIVERSITY OF PORT HARCOURT	10,587,663.83
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	140,719,188.30
UNIVERSITY OF TECHNOLOGY, OWERRI	19,661,917.00

NOTE 36 A: - Contd.

MDA	INTANGIBLE ASSET
	₦
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	34,257,270.35
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	128,123,540.44
UNIVERSITY OF UYO	19,584,553.00
UNIVERSITY OF MAIDUGURI	1,723,046,394.21
NNAMDI AZIKIWE UNIVERSITY, AWKA	124,591,861.28
BAYERO UNIVERSITY, KANO	304,429,362.00
USMAN DAN FODIO UNIVERSITY, SOKOTO	8,189,349.00
NATIONAL MATHEMATICAL CENTRE, SHEDA	748,766,549.37
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	9,175,500.00
FEDERAL UNIVERSITY OYE-EKITI	19,289,797.00
FEDERAL UNIVERSITY OTUOKE	33,870,987.00
FEDERAL UNIVERSITY DUTSE	4,297,676.60
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	23,835,808.00
FEDERAL UNIVERSITY DUTSIN-MA	3,746,000.00
FEDERAL UNIVERSITY KASHERE	81,573,013.72
FEDERAL UNIVERSITY LOKOJA	217,853,449.31
FEDERAL UNIVERSITY WUKARI	428,000.00
FEDERAL UNIVERSITYOF BERNIN KEBBI	14,814,795.76
FEDERAL UNIVERSITYOF GASHUA	7,980,726.60
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	34,690,708.96
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	44,826,518.80
NATIONAL OPEN UNIVERSITY	94,251,384.06
FGC AZARE	945,000.00
FGC DAURA	17,400,049.13
FGC GANYE	51,390,234.16
FGC IJANIKIN	22,447,213.70
FGC IKET NISE	15,726,249.70
FGC IKURIN	22,717,885.20
FGC OHAFIA	5,561,066.38
FGC ONITSHA	34,178,571.40
FGGC BWARI	891,000.00
FGGC EFON ALAYE	236,000.00
FGGC EFON IMNRINGI	26,659,520.20
FGGC IPETUMODU	11,000,000.00
FGGC JALINGO	9,998,556.74
FGGC OYO	24,650,000.00
FGGC GUMI TAMBAWAL	2,888,800.00
FGGC UMUAHIA	69,304,472.70
FSTC AWKA	8,341,987.50
FSTC TUNGBO - YENAGOA	7,095,840.78
FSTC USI-EKITI	5,267,790.22
FTC IKARE	21,219,592.61
FTC JALINGO	16,519,411.49
FTC UYO	200,000.00
QUEEN'S COLLEGE LAGOS	61,683,233.86
SULEJA ACADEMY	15,014,288.84
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	88,232,636.58
UNESCO PARIS	12,542,108.00
NATIONAL BOARD FOR TECHNICAL EDUCATION	131,525,205.77
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	29,890,000.00
FEDERAL MINISTRY OF HEALTH - HQTRS	27,180,363,093.51
NATIONAL HEALTH INSURANCE SCHEME	794,828,905.00
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3,200,485,466.92
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	133,233,029.75

NOTE 36 A: - Contd.

MDA	INTANGIBLE ASSET
	₦
RADIOGRAPHERS REGISTRATION BOARD	27,737,816.76
DENTAL TECHNOLOGY REGISTRATION BOARD	5,768,183.36
HEALTH RECORDS REGISTRATION BOARD	32,773,905.01
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	19,068,000.00
NURSING AND MIDWIFERY COUNCIL	69,788,250.00
PHARMACIST COUNCIL OF NIGERIA COUNCIL	25,313,426.55
MEDICAL AND DENTAL COUNCIL OF NIGERIA	89,657,102.64
MEDICAL REHABILITATION THERAPY BOARD	7,003,374.93
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	8,300,000.00
LAGOS UNIVERSITY TEACHING HOSPITAL	20,000,000.00
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	2,394,588,348.63
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	893,677.50
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	10,349,675.00
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	241,927,361.15
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	1,650,677,932.89
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	50,129,405.00
AMINU KANO UNIVERSITY TEACHING HOSPITAL	315,621,179.73
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	40,224,800.00
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	304,311,425.15
FEDERAL SPECIALIST HOSPITAL, IRRUA	85,619,426.94
UNIVERSITY OF UYO TEACHING HOSPITAL	62,785,456.79
FEDERAL STAFF HOSPITAL -ABUJA	26,711,500.00
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	62,078,196.49
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	15,433,540.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	66,292,744.17
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	500,000.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,393,000.00
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	45,254,100.00
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	10,215,403.56
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	362,415,000.00
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,454,560.00
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	205,638,779.39
FEDERAL MEDICAL CENTRE, UMUAHIA	167,153,373.32
FEDERAL MEDICAL CENTRE ABEOKUTA	86,600,000.00
FEDERAL MEDICAL CENTRE, OWERRI	280,754,181.44
FEDERAL MEDICAL CENTRE, MAKURDI	271,812,100.00
FEDERAL MEDICAL CENTRE, KATSINA	40,799,379.77
FEDERAL MEDICAL CENTRE, GOMBE	57,903,495.00
FEDERAL MEDICAL CENTRE, NGURU YOBE	36,628,780.43
FEDERAL MEDICAL CENTRE, ASABA	372,105,280.21
FEDERAL MEDICAL CENTRE, BIDA	23,556,898.31
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	149,164,635.42
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	58,329,824.00
FEDERAL MEDICAL CENTRES, IDO-EKITI	102,036,999.96
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	46,357,920.00
FEDERAL MEDICAL CENTRE, KEBBI STATE	14,999,999.99
FEDERAL MEDICAL CENTRE, TARABA STATE	69,797,000.00
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	10,010,570.00
FEDERAL MEDICAL CENTRE, NASARAWA STATE	688,347,790.05
NATIONAL EYE CENTRE KADUNA	264,304,484.29
NATIONAL EAR CARE CENTRE KADUNA	15,941,930.75
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	101,098,058.01
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	328,041,752.68
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,130,577,903.80

NOTE 36 A:- Contd.INTANGIBLE ASSET

MDA	INTANGIBLE ASSET
	₦
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	56,305,827.08
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	639,852,208.99
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	35,676,975.64
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	53,200,310.40
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	17,813,912.00
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	4,799,980.00
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	29,959,600.01
NATIONAL HOSPITAL	127,628,806.70
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	9,864,977,820.73
NATIONAL PARK HEADQUARTERS	264,741,730.91
KAINJI NATIONAL PARK	114,201,467.78
OYO NATIONAL PARK	86,785,074.44
CHAD BASIN NATIONAL PARK	90,227,435.52
GASHAKA GUMTI NATIONAL PARK	82,338,824.25
CROSS RIVER NATIONAL PARK	28,262,316.54
KAMUKU NATIONAL PARK	36,930,162.43
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	9,482,969.06
FEDERAL COLLEGE OF FORESTRY IBADAN	569,060.99
FEDERAL COLLECGE OF FORESTRY JOS	3,333,731.39
FORESTRY RESEARCH INSTITUTE OF IBADAN	4,893,539,124.69
FORESTRY MECHANISATION COLLEGE AFAKA	13,747,500.00
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	76,847,105.49
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	2,209,063,876.95
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	499,178,015.66
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	174,881,689.41
NATIONAL POPULATION COMMISSION	5,847,010,571.17
TOTAL	**950,082,160,130.10**
TOTAL (APPROX. TO ₦ BILLION)	**950.08**

NOTE

INTANGIBLE ASSET

MDA	INTANGIBLE ASSET
	₦
AS AT 01/01/2019	293,323,278,385.38
ADDITION DURING THE YEAR	656,758,881,744.72
ADD REVALUATION	
LESS DISPOSAL	
IMPAIRMENT CHARGES	
TOTALS	**950,082,160,130.10**
ACCUMULATED PROVISION FOR AMMORTIZATION	87,051,663,924.81
ACCUMULATED IMPAIRMENT CHARGES B/D	26,081,252.00
ACCUMULATED IMPAIRMENT CHARGES	-
ADD CHARGES DURING THE YEAR	237,175,911,284.06
TOTALS	**324,253,656,460.87**
CARRYING AMOUNT 31/12/2019	**625,828,503,669.23**
CARRYING AMOUNT 31/12/2019 (APPROX. TO ₦ BILLION)	**625.83**
CARRYING AMOUNT 31/12/2018	**206,237,124,426.90**
CARRYING AMOUNT 31/12/2018 (APPROX. TO ₦ BILLION)	206.24

NOTE

DEPOSITS

MDA	DEPOSITS
	₦
ADMINISTRATIVE SECTOR	
NATIONAL IDENTITY MANAGEMENT COMMISSION	6,492,107.71
ECONOMIC SECTOR	
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	7,000,000.00
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	220,080.00
SOCIAL SECTOR	
FEDERAL POLYTECHNIC OFFA	1,419,845.00
FEDERAL POLYTECHNIC HUSSAINI ADAMU	2,775,065.47
UNIVERSITY OF JOS	10,866,757.80
UNIVERSITY COLLEGE HOSPITAL IBADAN	66,271,749.00
TOTAL	**95,045,604.98**
TOTAL (APPROX. TO ₦ BILLION)	**0.10**

NOTE 38A: DOMESTIC LOANS

MDA	DOMESTIC LOANS
	₦
ADMINISTRATIVE SECTOR	
STATE HOUSE - HQTRS	3,040,000,000.00
NIGERIAN RESETTLEMENT ARMED CENTRE, FORCES LAGOS	43,455,220.38
ECONOMIC SECTOR	
CONSOLIDATED REVENUE FUND	4,294,176,989,250.01
TOTAL	**4,297,260,444,470.39**
TOTAL (APPROX. TO ₦ BILLION)	**4,297.26**

NOTE 38:

SCHEDULE OF MOVEMENTS OF NIGERIA TREASURY BILLS (NTB)FOR THE YEAR ENDED 31ST DECEMBER, 2019

SHORT TERM LOANS

SOURCE: DMO REPORT FOR YEAR 2019. THE ADJUSTMENT ARE AS REPORTED BY DMO

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

DETAILS	OPENING BAL 01/01/2019	INFLOW/ADDITIONS	**ADJUSTMENT	PAYMENT	CLOSING BAL 31/12/2019
	₦	₦	₦	₦	₦
TREASURY BILLS	2,735,967,538,000.00			84,453,496,000.00	2,651,514,042,000.00
TREASURY BONDS	150,988,000,000.00		125,988,000,000.00	25,000,000,000.00	-
FGN SUKUK	200,000,000,000.00		200,000,000,000.00		-
GREEN BONG	10,690,000,000.00	15,000,000,000.00	25,690,000,000.00		-
FGN SAVING BOND	10,750,443,000.00	1,921,608,000.00	12,672,051,000.00		-
PROMISORY NOTE	331,271,738,405.00	401,351,651,103.00			732,623,389,508.00
INTERNAL LOANS FROM OTHER FUNDS	390,288,085,668.92				390,288,085,668.92
10% RICE LEVY ACCOUNTS	47,678,000,000.00				47,678,000,000.00
FGN DEVELOPMENT OF NATURAL RESOURCES - 2015	32,073,466,988.00				32,073,466,988.00
FGN STABILISATION ACCOUNTS-2015	17,000,000,000.00				17,000,000,000.00
NSA -NATURAL RESOURCES	1,153,947,589.00				1,153,947,589.00
FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES	40,000,000,000.00				40,000,000,000.00
MINISTRY OF DEFENCE - STABILISATION	14,374,728,817.20				14,374,728,817.20
10% RICE LEVY ACCOUNTS - NYSC	11,292,018,400.00				11,292,018,400.00
10 % RICE LEVY - ONSA	839,367,280.00				839,367,280.00
10 % RICE LEVY - MOD	778,392,990.00				778,392,990.00
FEDERAL COLLEGE OF EDUCATION BICHI	173,862,255.78				173,862,255.78
FEDERAL COLLEGE OF EDUCATION ONDO	22,954,460.88				22,954,460.88
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	1,475,514,375.00				1,475,514,375.00
UNIVERSITY OF ILORIN	44,025,430.09				44,025,430.09
UNIVERSITY OF ABUJA	6,000,000.00				6,000,000.00
LOANS FROM OTHER PUBLIC FUNDS (2004-2015)	352,839,193,487.14				352,839,193,487.14
GRAND TOTAL	**4,349,707,377,147.01**	**418,273,259,103.00**	**364,359,051,000.00**	**109,453,496,000.00**	**4,294,176,989,250.01**

NOTE38:-Contd.
SCHEDULE OF INTERNAL LOANS FROM OTHER FUNDS FOR 2019

DESCRIPTION	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	₦	₦	₦	₦
INTERNAL LOANS FROM OTHER FUNDS	390,288,085,668.92		-	390,288,085,668.92
10% RICE LEVY ACCOUNTS	47,678,000,000.00			47,678,000,000.00
FGN DEVELOPMENT OF NATURAL RESOURCES - 2015	32,073,466,988.00			32,073,466,988.00
FGN STABILISATION ACCOUNTS-2015	17,000,000,000.00			17,000,000,000.00
NSA -NATURAL RESOURCES	1,153,947,589.00			1,153,947,589.00
FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES	40,000,000,000.00			40,000,000,000.00
MINISTRY OF DEFENCE - STABILISATION	14,374,728,817.20			14,374,728,817.20
10% RICE LEVY ACCOUNTS - NYSC	11,292,018,400.00			11,292,018,400.00
10 % RICE LEVY - ONSA	839,367,280.00			839,367,280.00
10 % RICE LEVY - MOD	778,392,990.00			778,392,990.00
ADJUSTMENT FOR UNDERSTATEMENT OF PREVIOUS YEARS LOANS (2004 - 2015)	352,839,193,487.14			352,839,193,487.14
TOTAL	**908,317,201,220.26**	-		- **908,317,201,220.26**

DESCRIPTION	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE
	₦	₦	₦	₦
OFFICE OF THE ACCOUNTANT-GENERAL OF THEFEDERATION	487,039,552,656.92	-	-	487,039,552,656.92
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	421,277,648,563.34		-	421,277,648,563.34
TOTAL	**908,317,201,220.26**	-	-	**908,317,201,220.26**

MDA	TOTAL		
	₦	₦	₦
STATE HOUSE - HQTRS	3,040,000,000.00		
NIGERIANRESETTLEMENTARMEDCENTRE ,FORCESLAGOS	43,455,220.38		
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	17,051.26		
FEDERAL UNIVERSITY DUTSE	19,091.91		
TOTAL	**3,083,491,363.55**		**3,083,491,363.55**
GRAND TOTALS			**4,297,260,480,613.56**
TOTAL (APPROX. TO ₦ BILLION)			**4,297.26**

NOTE 39:
UNREMITTED TAXES & OTHERS DEDUCTIONS

MDA	UNREMITTED TAXES	OTHER UNREMITTED DEDUCTIONS	TOTALS
	₦	₦	₦
ADMINISTRATIVE SECTOR			
FOREIGN MISSION: ATHENS	-	1,107,589.66	1,107,589.66
FOREIGN MISSION: BANGKOK	114,485.98	22,710.28	137,196.26
FOREIGN MISSION: GABORONE	5,318,042.17	33,874,270.67	39,192,312.84
FOREIGN MISSION: MNROVIA	-	1,775.00	1,775.00
FOREIGN MISSIONS, ABU DHAB	-	43,045,889.73	43,045,889.73
ECONOMIC SECTOR			
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM			
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	19,047.62	-	19,047.62
FPO YOLA	286,919.75	-	286,919.75
FEDERAL INLAND REVENUE SERVICES	-	1,200,000.00	1,200,000.00
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	1,209,992,733.33	2,236,347.92	1,212,229,081.25
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	140,956.18	-	140,956.18
	-	(9,150,520.00)	(9,150,520.00)
SOCIAL SECTOR	5,375,784.50	-	5,375,784.50
TERTIARY EDUCATION TRUST FUND			
FEDERAL POLYTECHNIC OFFA			
FEDERAL COLLEGE OF EDUCATION OKENE	112,265,966.99	232,756,727.39	345,022,694.38
UNIVERSITY OF JOS	-	15,000,000.00	15,000,000.00
UNIVERSITY OF ILORIN	126,359,403.00	17,689,411.53	144,048,814.53
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	1,827,207.92	-	1,827,207.92
FEDERAL UNIVERSITY DUTSE	-	115,492,943.41	115,492,943.41
FGGC SHAGAMU	26,098,686.22	-	26,098,686.22
FGGC, YOLA	32,895,158.67	-	32,895,158.67
FTC OHANSO	7,403,573.50	-	7,403,573.50
NATIONAL HEALTH INSURANCE SCHEME	1,996,803.42	-	1,996,803.42
MEDICAL AND DENTAL COUNCIL OF NIGERIA	-	28,760,767.01	28,760,767.01
UNIVERSITY COLLEGE HOSPITAL IBADAN	-	20,000.00	20,000.00
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-	(23,212,834.75)	(23,212,834.75)
DENTAL THERAPISTS REGISTRATION BOARD	9,152,444.95	-	9,152,444.95
	-	52,865,105.25	52,865,105.25
	-	10,470.00	10,470.00
TOTAL	**1,539,247,214.20**	**511,720,653.10**	**2,050,967,867.30**
TOTAL (APPROX. TO ₦ BILLION)	**1.54**	**0.51**	**2.05**

FEDERAL GOVERNMENT OF NIGERIA
Consolidated Financial Statements

NOTE 40: OTHER PAYABLES

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
ADMINISTRATIVE SECTOR			
STATE HOUSE - HQTRS	111,493,123.42	-	111,493,123.42
STATE HOUSE OPERATIONS - PRESIDENT	9.55	-	9.55
STATE HOUSE OPERATIONS - VICE PRESIDENT	103,027,923.05	-	103,027,923.05
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	9.95	-	9.95
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	2,560.99	-	2,560.99
STATE HOUSE MEDICAL CENTRE	5,348,839.99	-	5,348,839.99
STATE HOUSE LAGOS LIAISON OFFICE	131,409.99	-	131,409.99
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	6,495,687,990.31	-	6,495,687,990.31
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	185,571,591.48	-	185,571,591.48
NIPSS, KURU	13,597,067.95	-	13,597,067.95
BUREAU OF PUBLIC ENTERPRISES (BPE)	13,597,067.95	-	13,597,067.95
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	9,228,339.60	-	9,228,339.60
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	248,303,755.07	-	248,303,755.07
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	824,938.94	-	824,938.94
BUREAU OF PUBLIC PROCUREMENT (BPP)	13,597,067.95	-	13,597,067.95
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	39,558,817.85	-	39,558,817.85
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	40,336,453.10	-	40,336,453.10
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	9,508,733.12	-	9,508,733.12
NASS MANAGEMENT	6,202,406,808.82	-	6,202,406,808.82
HOUSE OF REPRESENTATIVES	12,930,682,526.34	-	12,930,682,526.34
FEDERAL DEFENCE MINISTRY- MAIN MOD	14,727,292.33	-	14,727,292.33
DEFENCE HEADQURTERS	173,811,925.52	-	173,811,925.52
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	7,490,886.77	-	7,490,886.77
NIGERIAN ARMY		-	0.30
NIGERIA ARMY UNIVERSITY, BIU	100,094,673.00	-	100,094,673.00
NIGERIAN NAVY	(0.05)	-	(0.05)
NIGERIAN AIRFORCE	5,621,314.46	-	5,621,314.46
NIGERIANACADEMY DEFENCE(NDA)	20,752,019.60	-	20,752,019.60
NIGERIANCOLLEGE DEFENCE	378,536.00	-	378,536.00
COMMANDCOLLEGE, JAJIAND STAFF	20,752,019.60	-	20,752,019.60
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	258,800.00	-	258,800.00
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	119,155,319.87	-	119,155,319.87
DEFENCE SPACE ADMINISTRATION	155,577,819.13	-	155,577,819.13
MILITARY PENSION BOARD	22,103,230,605.03	-	22,103,230,605.03
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	3,206,772,199.57	-	3,206,772,199.57
TECHNICAL AIDS CORPS	49,632,280.19	-	49,632,280.19
FOREIGN SERVICE ACADEMY (FSA)	411,600.00	-	411,600.00
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	1,215,176.16	-	1,215,176.16
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	13,735,049.97	-	13,735,049.97
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	5,389,013.08	-	5,389,013.08
FOREIGN MISSION: SAO TOME	(8,008,473.76)	-	(8,008,473.76)
FOREIGN MISSIONS, ABU DHAB	18,918,083.33	-	18,918,083.33
PERMANENT REPRESENTATION, ECOWAS, ABUJA	9,234,367.17	-	9,234,367.17
FEDERAL MINISTRY OF INFORMATION - HQTRS	29,662,856.14	-	29,662,856.14
NIGERIAN TELEVISION AUTHORITY	96,072,265.99	-	96,072,265.99
FEDERAL RADIO CORPORATION OF NIGERIA	111,835,979.02	-	111,835,979.02
NEWS AGENCY OF NIGERIA	30,588,473.10	-	30,588,473.10
VOICE OF NIGERIA	95,431,425.36	-	95,431,425.36
NIGERIAN FILM CORPORATION	53,523,648.20	-	53,523,648.20
NATIONAL BROADCASTING COMMISION	3,590,874.68	-	3,590,874.68
NIGERIA PRESS COUNCIL	365,065.39	-	365,065.39
NATIONAL FILM AND VEDIO CENSOR BOARD	119,140,750.09	-	119,140,750.09
ADVERTISING PRACTIONERS OF NIGERIA	223,218.96	-	223,218.96
NIGERIAN TOURISM DEVELOPMENT CORPORATION	19,286,947.61	-	19,286,947.61
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	98,978.76	-	98,978.76
NATIONAL COUNCIL OF ARTS AND CULTURE	451,627.96	-	451,627.96
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	10,306,972.15	-	10,306,972.15
NATIONAL TROUPE OF NIGERIA	527,616.65	-	527,616.65
NATIONAL THEATRE	1,299,443.75	-	1,299,443.75
NATIONAL GALLERY OF ART	15,213,216.91	-	15,213,216.91
NATIONAL WAR MUSEUM - UMUAHIA	286,773.00	-	286,773.00
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	4,167,035.69	-	4,167,035.69
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	46,750,754.07	-	46,750,754.07
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	235,995.55	-	235,995.55
NATIONAL ORIENTATION AGENCY	24,337,474.45	-	24,337,474.45
FEDERAL MINISTRY OF INTERIOR - HQTRS	93,766,815.60	-	93,766,815.60
NIGERIAN PRISON SERVICE	40,875,841.90	-	40,875,841.90

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
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NIGERIA IMMIGRATION SERVICE	390,434,239.08	-	390,434,239.08
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	2,197,999.79	-	2,197,999.79
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	534,982.62	-	534,982.62
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	24,637,449.08	-	24,637,449.08
FEDERAL FIRE SERVICE	110,405,934.84	-	110,405,934.84
NIGERIA POLICE ACADEMY WUDIL, KANO	641,956,266.69	-	641,956,266.69
POLICE FORMATION & COMMAND HQTRS	77,647,644.08	-	77,647,644.08
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	95,629,170.92	-	95,629,170.92
FEDERAL GOVT STAFF HOUSING LOANS BOARD	2,774,190.30	-	2,774,190.30
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	2,500,000.00	-	2,500,000.00
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	391,609.38	-	391,609.38
FEDERAL TRAINING CENTRE,ILORIN	93,859.88	-	93,859.88
FEDERAL TRAINING CENTRE,KADUNA	124,427.10	-	124,427.10
FEDERAL TRAINING CENTRE,LAGOS	2,739,059.75	-	2,739,059.75
FEDERAL TRAINING CENTRE,MAIDUGURI	81,383.18	-	81,383.18
FEDERAL TRAINING CENTRE,CALABAR	222,735.92	-	222,735.92
PUBLIC SERVICE INSTITUTE OF NIGERIA.	44,157,359.63	-	44,157,359.63
BUREAU OF PUBLIC SERVICE REFORMS	99,410,053.00	-	99,410,053.00
AUDITOR GENERAL FOR THE FEDERATION	200,682,350.09	-	200,682,350.09
PUBLIC COMPLAINTS COMMISSION	11,776,100.93	-	11,776,100.93
FEDERAL CIVIL SERVICE COMMISSION	14,271,660.66	-	14,271,660.66
FEDERAL CHARACTER COMMISSION	20,514,864.87	-	20,514,864.87
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	42,991,247.59	-	42,991,247.59
NIGERIA COMMUNICATION SATELLITE	103,167,210.75	-	103,167,210.75
DIRECTORATE OF STATE SECURITY SERVICE	80,000,000.00	-	80,000,000.00
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	655,800,000.00	-	655,800,000.00
CODE OF CONDUCT TRIBUNAL	2,798,742.81	-	2,798,742.81
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	5,990,888.36	-	5,990,888.36
POLICE SERVICE COMMISSION HQTRS	1,706,124.37	-	1,706,124.37
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	51,352,823.80	-	51,352,823.80
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	571,051,665.18	-	571,051,665.18
NATIONAL COMMISSION FOR REFUGEES	71,616,268.50	-	71,616,268.50
LAGOS LIAISON OFFICE	2,001,325.00	-	2,001,325.00
NATIONAL IDENTITY MANAGEMENT COMMISSION	25,482,806.78	-	25,482,806.78
NATIONAL MERIT AWARD	13,477,283.19	-	13,477,283.19
FEDERAL ROAD SAFETY COMMISSION	163,790,164.62	-	163,790,164.62
PRESIDENTIAL ADVISORY COMMITTEE	19,388,345.99	-	19,388,345.99
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	19,388,345.99	-	19,388,345.99
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	166,914,817.23	-	166,914,817.23
NATIONAL PENSION COMMISSION	14,564,010.47	-	14,564,010.47
NATIONAL HAJJ COMMISSION OF NIGERIA	1,888,200.94	-	1,888,200.94
NIGERIA CHRISTIAN PILGRIM COMMISSION	9,227,692.87	-	9,227,692.87
NATIONAL LOTTERY TRUST FUND	1,328,912.01	-	1,328,912.01
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	29,685,313.10	-	29,685,313.10
SERVICOM	64,824,657.99	-	64,824,657.99
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	273,910,939.03	-	273,910,939.03
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	252,501,865.69	-	252,501,865.69
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	571,051,665.18	-	571,051,665.18
ECONOMIC SECTOR			
FEDERAL MINISTRY OF AGRICULTURE	4,472,514,183.12	-	4,472,514,183.12
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY,KANO	34,649,860.30	-	34,649,860.30
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	33,631,843.13	-	33,631,843.13
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	4,582,510.64	-	4,582,510.64
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	3,542,460.94	-	3,542,460.94
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	19,489,386.87	10,500,000.00	29,989,386.87
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	28,689,845.86	-	28,689,845.86
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	3,613,326.19	-	3,613,326.19
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	73,418,465.98	-	73,418,465.98
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	312,753.56	-	312,753.56
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	16,083,561.55	-	16,083,561.55
COCOA RESEARCH INSTITUTE- IBADAN	23,673,297.72	-	23,673,297.72
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	2,644,714.31	-	2,644,714.31
RUBBER RESEARCH INSTITUTE- BENIN	21,653,820.30	-	21,653,820.30
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	6,907,386.36	-	6,907,386.36
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	38,750,118.34	-	38,750,118.34
VETERINARY COUNCIL OF NIGERIA	7,021,741.49	-	7,021,741.49

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	15,566,216.40	-	15,566,216.40
FEDERAL COLLEGE OF AGRICULTURE - AKURE	2,855,288.96	-	2,855,288.96
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	2,916,311.03	-	2,916,311.03
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	91,294,373.79	-	91,294,373.79
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	2,272,620.22	-	2,272,620.22
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	1,050,270.00	-	1,050,270.00
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	9,146,505.18	-	9,146,505.18
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	1,742,075.60	-	1,742,075.60
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	9,631,666.00	-	9,631,666.00
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	2,638,032.51	-	2,638,032.51
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	3,265,634.19	-	3,265,634.19
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	209,052,931.90	-	209,052,931.90
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	984,470.52	-	984,470.52
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	2,640,447.22	-	2,640,447.22
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	124,358,975.23	-	124,358,975.23
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	10,000.00	-	10,000.00
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	623,326.63	-	623,326.63
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	26,458,525.00	-	26,458,525.00
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	3,768,571,150.10	-	3,768,571,150.10
NATIONAL AGRICULTURE SEEDS COUNCIL	33,347,902.65	-	33,347,902.65
NIGERIA AGRICULTURAL QUARANTINE SERVICE	25,879,215.17	-	25,879,215.17
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	42,914,930.42	-	42,914,930.42
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	87,317,578.33	-	87,317,578.33
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	54,541,616.26	-	54,541,616.26
FEDERAL MINISTRY OF FINANCE - HQTRS	81,838,266.34	-	81,838,266.34
DEBT MANAGEMENT OFFICE	1,366,566.04	-	1,366,566.04
INVESTMENT AND SECURITIES TRIBUNAL	29,457,521.47	-	29,457,521.47
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	849,423,083.50	-	849,423,083.50
FPO ABAKALIKI	420.00	-	420.00
FPO ADO-EKITI	600.00	-	600.00
FPO ASABA	39,530.00	-	39,530.00
FPO BAUCHI	122,000.00	-	122,000.00
FPO BENIN	500.00	-	500.00
FPO CALABAR	6,000.00	-	6,000.00
FPO ENUGU	505.00	-	505.00
FPO ILORIN	3,000.67	-	3,000.67
FPO LAGOS II	1.00	-	
FPO MINNA	4,000.00	-	4,000.00
FPO OSOGBO	4,000.00	-	4,000.00
FPO OWERRI	2,500.00	-	2,500.00
FPO SOKOTO	5,665.64	-	5,665.64
FPO UMUAHIA	1,017,092.11	-	1,017,092.11
FPO UYO	950.00	-	950.00
FPO YENOGOA	60,371.00	-	60,371.00
FPO YOLA	26,900.00	-	26,900.00
SUB-TREASURER OF THE FEDERATION	1,250.00	-	1,250.00
ZONAL OFFICE IBADAN	1,000.00	-	1,000.00
ZONAL OFFICE MAIDUGURI	536,000.00	-	536,000.00
FEDERAL INLAND REVENUE SERVICES	5,497,557,833.48	3,573,723.09	5,501,131,556.57
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	5,618,386,680.75	-	5,618,386,680.75
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	501,419,611.90	-	501,419,611.90
STANDARD ORGANIZATION OF NIGERIA	14,695,547.77	-	14,695,547.77
CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	2,185,185.75	-	2,185,185.75
INDUSTRIAL TRAINING FUND	56,332,243.29	-	56,332,243.29
NIGERIAN EXPORT PROMOTION COUNCIL	7,177,500.90	-	7,177,500.90
FINANCIAL REPORTING COUNCIL OF NIGERIA	2,323,142.50	-	2,323,142.50
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	351,816,273.51	-	351,816,273.51
CONSUMER PROTECTION COUNCIL	111,211,586.96	-	111,211,586.96
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	28,312,963.07	-	28,312,963.07
ONNE OIL AND GAS FREE ZONE AUTHORITY	44,701,873.72	-	44,701,873.72
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	100,018,123.65	-	100,018,123.65
NIGERIA COMMODITY EXCHANGE (NCX)	1,186,049.59	-	1,186,049.59
SMEDAN - H/QTRS	228,981,311.17	-	228,981,311.17
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	1,828,319.78	-	1,828,319.78
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	25,146,091.43	-	25,146,091.43
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	83,198,098.07	-	83,198,098.07
INDUSTRIAL ARBITRATION PANEL	8,194,314.92	-	8,194,314.92
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	793,464.95	-	793,464.95

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
NATIONAL PRODUCTIVITY CENTRE NATIONAL	25,153,458.90	-	25,153,458.90
DIRECTORATE OF EMPLOYMENT FEDERAL MINISTRY OF SCIENCE AND	265,847,646.27	-	265,847,646.27
TECHNOLOGY - HQTRS NATIONAL AGENCY FOR SCIENCE AND ENGINEERING	1,210,112,715.45	-	1,210,112,715.45
INFRASTRUCTURESSHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	109,489,700.01	-	109,489,700.01
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY NATIONAL SPACE	79,117,431.32	-	79,117,431.32
RESEARCH AND DEVELOPMENT AGENCY - ABUJA CENTRE FOR ATMOSPHERIC RESEARCH,	45,588,363.45	-	45,588,363.45
ANYIGBA	501,737,999.86	-	501,737,999.86
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATEAFRICAN REGIONAL	484,199.97	-	484,199.97
CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE ZONAL ADVANCE TECHNOLOGY	2,443,011.34	-	2,443,011.34
LABORATORY - KANO, KANO STATE ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO	37,900.02	-	37,900.02
STATE ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE NASRDA INSTITUTE	1,050,000.01	-	1,050,000.01
OF SPACE SCIENCE AND ENGINEERING, ABUJA. ZONAL ADVANCED SPACE TECHNOLOGY	4,862,333.50	-	4,862,333.50
APPLICATION, LANGTANG, PLATEAU STATE,COOPERATIVE INFORMATION	(0.01)	-	(0.01)
NETWORK NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA BIORESOURCE	9,213,477.53	-	9,213,477.53
DEVELOPMENT CENTRE ABUJA, FCT BIORESOURCE DEVELOPMENT CENTRE ISANLU,	5,743,398.50	-	5,743,398.50
KOGI STATE BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE BIORESOURCE	163,700.00	-	163,700.00
DEVELOPMENT CENTRE KATSINA, KATSINA STATE BIORESOURCE DEVELOPMENT CENTRE ODI,	24,751,622.44	-	24,751,622.44
BAYELSA STATE BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE BIORESOURCE	804,368.51	-	804,368.51
DEVELOPMENT CENTRE OWODE, OGUN STATE BIORESOURCE DEVELOPMENT CENTRE	601,800.81	-	601,800.81
AROCHUKWU, ABIA STATE BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	3,560,553.19	-	3,560,553.19
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE AQUATIC	1,240,123.22	-	1,240,123.22
BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	941,633.11	-	941,633.11
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE AQUATIC BIORESOURCES	888,124.53	-	888,124.53
TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER	993,950.84	-	993,950.84
STATE BIORESOURCE DEVELOPMENT	48,357,133.78	-	48,357,133.78
CENTRE DAMATURU, YOBE STATE	5,720,968.83	-	5,720,968.83
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE BIORESOURCE DEVELOPMENT	270,839.72	-	270,839.72
CENTRE BILIRI GOMBE STATE BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	21,348,025.75	-	21,348,025.75
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATEBIORESOURCE	2,849,767.56	-	2,849,767.56
DEVELOPMENT CENTRE MAKURDI, BENUE STATE BIORESOURCE DEVELOPMENT CENTRE,	154,855.91	-	154,855.91
MICHIKA ADAMAWA STATE BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	6,830,360.66	-	6,830,360.66
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE BIORESOURCE	14,567,600.13	-	14,567,600.13
DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE BIORESOURCES DEVELOPMENT CENTE,	571,230.06	-	571,230.06
BOGORO, BAUCHI STATE BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	4,541,584.48	-	4,541,584.48
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE BIORESOURCE DEVELOPMENT	121,478,851.34	-	121,478,851.34
CENTRE, JEGA KEBBI STATE BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE -	127,903.10	-	127,903.10
ABUJA TECHNOLOGY INCUBATION CENTRE, GOMBE TECHNOLOGY	2,378,264.08	-	2,378,264.08
INCUBATION CENTRE, KATSINA TECHNOLOGY INCUBATION CENTRE,	9,276,854.99	-	9,276,854.99
LAFIA TECHNOLOGY INCUBATION CENTRE, MAKURDI NORTH	799,769.01	-	799,769.01
WEST ZONAL OFFICE, KANO SOUTH SOUTH ZONAL	18,041,011.30	-	18,041,011.30
OFFICE, BENIN TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	6,907,696.44	-	6,907,696.44
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA TECHNOLOGY BUSINESS	1,300,000.00	-	1,300,000.00
INCUBATOR CENTRE - KANO TECHNOLOGY BUSINESS INCUBATOR CENTRE -	1,218,251.44	-	1,218,251.44
NNEWI TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR TECHNOLOGY	5,080,952.40	-	5,080,952.40
BUSINESS INCUBATOR CENTRE - MINNA TECHNOLOGY BUSINESS INCUBATOR	3,262,270.11	-	3,262,270.11
CENTRE - WARRI TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.01	-	0.01
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU TECHNOLOGY BUSINESS	675,000.00	-	675,000.00
INCUBATOR CENTRE - SOKOTO TECHNOLOGY BUSINESS INCUBATOR CENTRE -	0.01	-	0.01
UYO TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI TECHNOLOGY BUSINESS	23,203,072.32	-	23,203,072.32
INCUBATOR CENTRE - IGBOTAKO TECHNOLOGY BUSINESS INCUBATOR CENTRE -	8,000,447.90	-	8,000,447.90
BAUCHI TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN TECHNOLOGY	342,000.00	-	342,000.00
BUSINESS INCUBATOR CENTRE - BENIN TECHNOLOGY BUSINESS INCUBATOR CENTRE -	294,920.43	-	294,920.43
OKWE ONUIMO	12,818,001.54	-	12,818,001.54
	17,813,600.28	-	17,813,600.28
	6,901,671.67	-	6,901,671.67
	115,094.02	-	115,094.02
	18,219,385.74	-	18,219,385.74
	4,379,715.41	-	4,379,715.41
	7,463,062.73	-	7,463,062.73
	235,406.81	-	235,406.81
	4,717,470.81	-	4,717,470.81
	18,667,306.65	-	18,667,306.65
	18,667,306.65	-	18,667,306.65
	5,213,887.07	-	5,213,887.07
	334,238.43	-	334,238.43
	12,631,532.45	-	12,631,532.45
	40,573,352.34	-	40,573,352.34
	432,546.32	-	432,546.32

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	167,603.12	-	167,603.12
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	64,470.33	-	64,470.33
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	28,505,209.92	-	28,505,209.92
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	29,648,722.19	-	29,648,722.19
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	770,576.95	-	770,576.95
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	9,455,400.63	-	9,455,400.63
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	10,375,732.94	-	10,375,732.94
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	108,871.75	-	108,871.75
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	15,198,228.64	-	15,198,228.64
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	5,845,022.16	-	5,845,022.16
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	780,799.98	-	780,799.98
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	15,060,000.00	-	15,060,000.00
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	21,124,301.16	-	21,124,301.16
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	106,907,444.44	-	106,907,444.44
PROJECT DEVELOPMENT INSTITUTE - ENUGU	140,719,547.71	-	140,719,547.71
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	1,266,389.77	-	1,266,389.77
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	13,531,431.88	-	13,531,431.88
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	24,539,458.97	-	24,539,458.97
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	3,616,945.76	-	3,616,945.76
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	14,493,380.75	-	14,493,380.75
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	9,550,750.00	-	9,550,750.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	17,119,874.99	-	17,119,874.99
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	6,059,400.00	-	6,059,400.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	5,489,400.00	-	5,489,400.00
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	2,240,637.51	-	2,240,637.51
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	18,146,573.38	-	18,146,573.38
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	51,700,366.65	-	51,700,366.65
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	88,293,326.67	-	88,293,326.67
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	21,244,596.55	-	21,244,596.55
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	84,195.38	-	84,195.38
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	46,554.21	-	46,554.21
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	1,246,394.18	-	1,246,394.18
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	1,987,276.75	-	1,987,276.75
SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA -OGUN STATE	8.98	-	8.98
SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER,OWERRI - IMO STATE	78,015.71	-	78,015.71
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	764,177.75	-	764,177.75
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	31,843,213.52	-	31,843,213.52
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	378,990.23	-	378,990.23
NATIONAL CENTRE FOR REMOTE SENSING - JOS	6,018,384.28	-	6,018,384.28
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	3,697,860.18	-	3,697,860.18
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	12,868,842.85	-	12,868,842.85
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	228,179.16	-	228,179.16
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	18,318,480.16	-	18,318,480.16
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	493,469.83	-	493,469.83
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	160,254.36	-	160,254.36
SOKOTO ENERGY RESEARCH	65,413.98	-	65,413.98
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	15,611,192.10	-	15,611,192.10
NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OFILORIN	838,971.06	-	838,971.06
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	10,356,961.99	-	10,356,961.99
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	138,248.66	-	138,248.66
ENERGY COMMISSION OF NIGERIA	3,364,654.90	-	3,364,654.90
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD),ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	8,573,036.58	-	8,573,036.58
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	734,472.01	-	734,472.01
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	829,840.84	-	829,840.84
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	802,867,084.42	-	802,867,084.42
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	104,440,748.80	-	104,440,748.80
NIGERIAN RAILWAY CORPORATION	201,174,650.01	-	201,174,650.01
NATIONAL INLAND WATERWAYS AUTHORITY	6,530,171.53	-	6,530,171.53
MARITIME ACADEMY, ORON	3,925,383.47	-	3,925,383.47
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	7,030,887.00	-	7,030,887.00
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	323,421,545.26	-	323,421,545.26
NIGERIAN METEOROLOGICAL AGENCY	93,189,689.18	-	93,189,689.18
ACCIDENT INVESTIGATION BUREAU	500,000.00	-	500,000.00
NATIONAL RURAL ELECTRIFICATION AGENCY	63,259,516.38	-	63,259,516.38

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
NIGERIAN ELECTRICITY REGULATORY COMMISSION	604,870.07	-	604,870.07
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	74,699,514.31	-	74,699,514.31
NATIONAL POWER TRAINING INSTITUTE	58,354,773.26	-	58,354,773.26
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	6,018,289.59	-	6,018,289.59
TRANSMISSION COMPANY OF NIGERIA	324,962,805.25	-	324,962,805.25
NIGERIAN BULK ELECTRICITY TRADING PLC	73,740,324.98	-	73,740,324.98
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	7,871,539.23	-	7,871,539.23
FEDERAL SCHOOL OF SURVEY, OYO	24,783,508.42	-	24,783,508.42
FEDERAL ROAD MAINTENANCE AGENCY	153,994,208.36	-	153,994,208.36
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	724,604.88	-	724,604.88
SURVEY COUNCIL OF NIGERIA	9,578,138.90	-	9,578,138.90
REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	(0.02)	-	(0.02)
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	800,798,420.17	-	800,798,420.17
DEPARTMENT OF PETROLEUM RESOURCES	3,532,622.46	-	3,532,622.46
PETROLEUM TRAINING INSTITUTE	12,306,643.34	-	12,306,643.34
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	9,144,029.13	-	9,144,029.13
NIGERIA NUCLEAR REGULATORY AUTHORITY	604,870.07	-	604,870.07
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	813,010,219.28	-	813,010,219.28
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	61,603.58	-	61,603.58
NIGERIAN GEOLOGICAL SURVEY AGENCY.	716,446,279.18	-	716,446,279.18
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	569,054.12	-	569,054.12
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	3,822,112.63	-	3,822,112.63
METALLURGICAL TRAINING INSTITUTE, ONITSHA	2,220,249.54	-	2,220,249.54
NATIONAL IRON ORE MINING PROJECT - ITAKPE	12,230,407.42	-	12,230,407.42
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	4,307,102.33	-	4,307,102.33
NIGERIA MINING CADASTRE OFFICE & CENTRES	10,485,132.52	-	10,485,132.52
AJAOKUTA STEEL COMPANY LIMITED	24,265,654.66	-	24,265,654.66
SOLID MINERAL DEVELOPMENT FUND OFFICE	8,460,272.40	-	8,460,272.40
BUDGET AND NATIONAL PLANNING	133,773,237.26	-	133,773,237.26
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	40,402,879.14	-	40,402,879.14
CENTRE FOR MANAGEMENT DEVELOPMENT	6,442,861.87	-	6,442,861.87
NATIONAL BUREAU OF STATISTICS	577,457,474.15	-	577,457,474.15
BUDGET OFFICE OF THE FEDERATION	1,668,965.66	-	1,668,965.66
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	4,928,216.27	-	4,928,216.27
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	34,873,073.70	-	34,873,073.70
FISCAL RESPONSILIBITY COMMISSION	39,481,958.61	-	39,481,958.61
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,876,767,332.50	-	1,876,767,332.50
NIGERIA HYDROLOGICAL SERVICE AGENCY	67,478,423.29	-	67,478,423.29
ANAMBRA/ IMO RBDA	2,985,047,422.74	-	2,985,047,422.74
BENIN/ OWENA RBDA	21,068,701.68	-	21,068,701.68
CHAD BASIN RBDA	157,701,632.55	-	157,701,632.55
CROSS RIVER RBDA	723,440,160.45	-	723,440,160.45
HADEJIA-JAMAÃ»ARE RBDA	19,053,479.27	-	19,053,479.27
LOWER BENUE RBDA	146,289,122.25	-	146,289,122.25
LOWER NIGER RBDA	92,350,278.65	-	92,350,278.65
NIGER DELTA RBDA	84,881,213.64	-	84,881,213.64
OGUN/ OSUN RBDA	239,967,579.96	-	239,967,579.96
SOKOTO RIMA RBDA	660,329,200.49	-	660,329,200.49
UPPER BENUE RBDA	78,793,693.67	-	78,793,693.67
UPPER NIGER RBDA	5,393,939.76	-	5,393,939.76
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	272,428,552.90	-	272,428,552.90
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	320,852.28	-	320,852.28
GURARA WATER MANAGEMENT AUTHORITY	37,287,089.46	-	37,287,089.46
LAW & JUSTICE SECTOR			
FEDERAL MINISTRY OF JUSTICE - HQTRS	185,810,672.93	-	185,810,672.93
NIGERIAN LAW REFORM COMMISSION	5,807,041.65	-	5,807,041.65
LEGAL AID COUNCIL	9,402,326.39	-	9,402,326.39
COUNCIL OF LEGAL EDUCATION	4,857,230.90	-	4,857,230.90
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	4,962,612.70	-	4,962,612.70
NATIONAL HUMAN RIGHTS COMMISSION	(498,446.23)	-	(498,446.23)
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	120,000.00	-	120,000.00
NATIONAL DRUG LAW ENFORCEMENT AGENCY	115,515,805.42	-	115,515,805.42
NIGERIAN COPYRIGHT COMMISSION	7,839,112.31	-	7,839,112.31
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	38,541,683.27	-	38,541,683.27
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	27,745,907.20	-	27,745,907.20
CODE OF CONDUCT BUREAU	137,982,564.57	-	137,982,564.57

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
REGIONAL SECTOR			
FEDERAL CAPITAL TERRITORY ADMINISTRATION	540.00	-	540.00
FEDERAL MINISTRY OF NIGER DELTA HQTRS	284,217,912.65	-	284,217,912.65
SOCIAL SECTOR			
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	2,046,527,500.60	-	2,046,527,500.60
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	10,793,089.70	-	10,793,089.70
NATIONAL YOUTH SERVICE CORPS (NYSC)	797,014,781.49	-	797,014,781.49
NIGERIA FOOTBALL FEDERATION	321,455.11	-	321,455.11
NIGERIA INSTITUTE FOR SPORTS (NIS)	4,158,535.67	-	4,158,535.67
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	428,673,590.41	-	428,673,590.41
NATIONAL CENTER FOR WOMEN DEVELOPMENT	288,535,555.13	-	288,535,555.13
FEDERAL MINISTRY OF EDUCATION - HQTRS	2,424,444,553.69	-	2,424,444,553.69
TERTIARY EDUCATION TRUST FUND	545,967,269,742.77	-	545,967,269,742.77
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	1,769,451.19	-	1,769,451.19
JOINT ADMISSIONS MATRICULATION BOARD	4,477,542.61	-	4,477,542.61
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	33,636,696.00	-	33,636,696.00
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	33,914,196.44	-	33,914,196.44
NATIONAL LIBRARY OF NIGERIA	97,740,033.47	-	97,740,033.47
NATIONAL EXAMINATIONS COUNCIL	15,620,274.93	-	15,620,274.93
MASS LITERACY COUNCIL	3,863,706.14	-	3,863,706.14
NOMADIC EDUCATION COMMISSION	3,251,072.91	-	3,251,072.91
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	1,947,687.17	-	1,947,687.17
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	6,455,543.21	-	6,455,543.21
TEACHERS REGISTRATION COUNCIL OF NIGERIA	20,833,716.74	-	20,833,716.74
COMPUTER REGISTRATION COUNCIL OF NIGERIA	1,984,756.16	-	1,984,756.16
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	212,158,191.44	-	212,158,191.44
NATIONAL TEACHERS INSTITUTE	9,231,016.10	-	9,231,016.10
FEDERAL POLYTECHNIC ADO-EKITI	111,135,277.91	-	111,135,277.91
FEDERAL POLYTECHNIC BAUCHI	17,628,302.55	-	17,628,302.55
FEDERAL POLYTECHNIC BIDA	4,298,467.56	-	4,298,467.56
FEDERAL POLYTECHNIC IDAH	21,026,995.15	-	21,026,995.15
FEDERAL POLYTECHNIC KAURA-NAMODA	121,635.52	-	121,635.52
FEDERAL POLYTECHNIC MUBI	9,047,779.85	-	9,047,779.85
FEDERAL POLYTECHNIC NASARAWA	13,575,796.48	-	13,575,796.48
FEDERAL POLYTECHNIC UWANA-AFIKPO	635,331.44	-	635,331.44
FEDERAL POLYTECHNIC KADUNA	12,200,111.40	-	12,200,111.40
FEDERAL POLYTECHNIC OFFA	93,076,723.84	37,763,486.41	130,840,210.25
FEDERAL POLYTECHNIC EDE	872,242.65	-	872,242.65
FEDERAL POLYTECHNIC AUCHI	9,722,443.94	-	9,722,443.94
FEDERAL POLYTECHNIC NEKEDE	89,923,519.04	-	89,923,519.04
FEDERAL POLYTECHNIC OKO	87,639,781.15	-	87,639,781.15
FEDERAL POLYTECHNIC DAMATURU	9,724,424.23	-	9,724,424.23
FEDERAL POLYTECHNIC HUSSAINI ADAMU	16,078,650.33	-	16,078,650.33
FEDERAL POLYTECHNIC GWANDU	1,888,049.63	-	1,888,049.63
FEDERAL POLYTECHNIC ILARO	4,896,550.85	-	4,896,550.85
YABA COLLEGE OF TECHNOLOGY	6,425,543.66	-	6,425,543.66
FEDERAL POLYTECHNIC BALI	4,275,188.23	-	4,275,188.23
FEDERAL POLYTECHNIC EKOWE	142,345.64	-	142,345.64
FEDERAL POLYTECHNIC BONNY	17,066,094.80	-	17,066,094.80
FEDERAL POLYTECHNIC UKANA	1,715,440.60	-	1,715,440.60
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	11,486,626.38	-	11,486,626.38
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	27,870,221.30	-	27,870,221.30
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	690,765.73	-	690,765.73
FEDERAL COLLEGE OF EDUCATION AKOKA	597,298.75	-	597,298.75
FEDERAL COLLEGE OF EDUCATION ASABA	5,157,051.09	-	5,157,051.09
FEDERAL COLLEGE OF EDUCATION BICHI	94,526,360.05	-	94,526,360.05
FEDERAL COLLEGE OF EDUCATION GOMBE	17,910,919.33	-	17,910,919.33
FEDERAL COLLEGE OF EDUCATION GUSAU	9,771,168.00	-	9,771,168.00
FEDERAL COLLEGE OF EDUCATION KANO	16,131,493.24	-	16,131,493.24
FEDERAL COLLEGE OF EDUCATION KATSINA	947,298.67	-	947,298.67
FEDERAL COLLEGE OF EDUCATION KOTANGORA	25,946,074.09	-	25,946,074.09
FEDERAL COLLEGE OF EDUCATION OBUDU	7,333,046.72	-	7,333,046.72
FEDERAL COLLEGE OF EDUCATION OKENE	33,651,862.60	-	33,651,862.60
FEDERAL COLLEGE OF EDUCATION OMUKU	148.15	-	148.15
FEDERAL COLLEGE OF EDUCATION ONDO	103,267,624.85	-	103,267,624.85
FEDERAL COLLEGE OF EDUCATION OYO	5,000.47	-	5,000.47
FEDERAL COLLEGE OF EDUCATION PANKSHIN	17,388,590.90	-	17,388,590.90

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
FEDERAL COLLEGE OF EDUCATION UMUNZE	311,713,870.63	-	311,713,870.63
FEDERAL COLLEGE OF EDUCATION YOLA	31,509,738.72	-	31,509,738.72
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	110,571,069.25	-	110,571,069.25
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,061,535.09	-	4,061,535.09
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	128,325,304.68	-	128,325,304.68
UNIVERSITY OF IBADAN	4,298,366.73	-	4,298,366.73
UNIVERSITY OF LAGOS	187,338,249.22	-	187,338,249.22
UNIVERSITY OF NIGERIA, NNSUKA	2,945,231.76	-	2,945,231.76
AHMADU BELLO UNIVERSITY, ZARIA	9,554,762.91	-	9,554,762.91
OBAFEMI AWOLOWO UNIVERSITY	11,195,836.91	-	11,195,836.91
UNIVERSITY OF BENIN	7,089,636.18	-	7,089,636.18
UNIVERSITY OF JOS	1,360,908.73	-	1,360,908.73
UNIVERSITY OF CALABAR	84,811.99	-	84,811.99
UNIVERSITY OF ILORIN	533,567,437.58	-	533,567,437.58
UNIVERSITY OF ABUJA	20,425,317.05	-	20,425,317.05
UNIVERSITY OF AGRICULTURE, ABEOKUTA	78,332,891.79	-	78,332,891.79
UNIVERSITY OF AGRICULTURE, MAKURDI	781,157,475.06	-	781,157,475.06
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	270,632,352.57	-	270,632,352.57
UNIVERSITY OF PORT HARCOURT	44,054,692.38	-	44,054,692.38
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	3,267,166.97		3,267,166.97
UNIVERSITY OF TECHNOLOGY, OWERRI	135,165,187.91	-	135,165,187.91
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	7,939,553.34	-	7,939,553.34
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	71,406,308.97	-	71,406,308.97
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	12,015,386.79	-	12,015,386.79
UNIVERSITY OF UYO	2,128,006.30	-	2,128,006.30
UNIVERSITY OF MAIDUGURI	4,594,860,651.70	-	4,594,860,651.70
NNAMDI AZIKIWE UNIVERSITY, AWKA	2,033,468.16	-	2,033,468.16
BAYERO UNIVERSITY, KANO	7,638,508.62	-	7,638,508.62
USMAN DAN FODIO UNIVERSITY, SOKOTO	6,904,044.80	-	6,904,044.80
NATIONAL MATHEMATICAL CENTRE, SHEDA	4,257,340.42	-	4,257,340.42
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	12,649,084.48	-	12,649,084.48
ARABIC LANGUAGE VILLAGE BORNO	157,191.98	-	157,191.98
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	735,858.20	-	735,858.20
FEDERAL UNIVERSITY OYE-EKITI	2,784,228.85	-	2,784,228.85
FEDERAL UNIVERSITY OTUOKE	55,817,653.82	-	55,817,653.82
FEDERAL UNIVERSITY DUTSE	21,382,879.37	-	21,382,879.37
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	36,653,350.06	-	36,653,350.06
FEDERAL UNIVERSITY LAFIA	135,719,119.01	-	135,719,119.01
FEDERAL UNIVERSITY DUTSIN-MA	28,018,676.16	-	28,018,676.16
FEDERAL UNIVERSITY KASHERE	10,586,858.76	-	10,586,858.76
FEDERAL UNIVERSITY LOKOJA	96,500,731.80	-	96,500,731.80
FEDERAL UNIVERSITY WUKARI	119,146,138.07	-	119,146,138.07
FEDERAL UNIVERSITYOF BERNIN KEBBI	6,125,994.40	-	6,125,994.40
FEDERAL UNIVERSITYOF GASHUA	10,641,218.85	-	10,641,218.85
FEDERAL UNIVERSITYOF GUSAU	89,018,063.74	-	89,018,063.74
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	552,568.09	-	552,568.09
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	94,776,411.95	-	94,776,411.95
NATIONAL OPEN UNIVERSITY	116,675,764.66	-	116,675,764.66
F.S.C. SOKOTO	31,143.98	-	31,143.98
FGC AZARE	1,366,499.96	-	1,366,499.96
FGC BUNI-YADI	1,270,063.02	-	1,270,063.02
FGC BIRIN YAURI	92,023,571.59	-	92,023,571.59
FGC DAURA	993,900.63	-	993,900.63
FGC GANYE	40,999.99	-	40,999.99
FGC GARKI	772,227.59	-	772,227.59
FGC IJANIKIN	25,976,999.97	-	25,976,999.97
FGC IKET NISE	6,866,935.98	-	6,866,935.98
FGC IKET VANDAKYA	194,600.00	-	194,600.00
FGC IKOM	99.97	-	99.97
FGC IKURIN	3,875,343.95	-	3,875,343.95
FGC JOS	1,187,211.47	-	1,187,211.47
FGC KADUNA	170,000.00	-	170,000.00
FGC KANO	13,646,715.44	-	13,646,715.44
FGC KEFFI	288,793,002.84	-	288,793,002.84
FGC KIYAWA	288,793,002.84	-	288,793,002.84
FGC KWALI	139,999.99	-	139,999.99
FGC MAIDUGURI	31,352,999.99	-	31,352,999.99
FGC MINNA	25,356,299.98	-	25,356,299.98

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
FGC ODIKOLOGUNA	3,286,840.59	-	3,286,840.59
FGC ODOGBOLU	9,466,774.12	-	9,466,774.12
FGC OGBOMOSHMO	4,709,345.00	-	4,709,345.00
FGC OGOJA	37,565,310.03	-	37,565,310.03
FGC OHAFIA	78,451,893.43	-	78,451,893.43
FGC OKIGWE	14,373,290.72	-	14,373,290.72
FGC OKPOSI	25,895,357.70	-	25,895,357.70
FGC ONITSHA	28,976,604.73	-	28,976,604.73
FGC PORT HARCOURT	604,599.98	-	604,599.98
FGC POTISKUM	46,197,999.99	-	46,197,999.99
FGC RUBBOCHI	12,923,011.49	-	12,923,011.49
FGC SOKOTO	3,451,266.78	-	3,451,266.78
FGC UGWOLAWO	26,283,622.50	-	26,283,622.50
FGC WARRI	26,884,916.80	-	26,884,916.80
FGC ZARIA	(0.02)	-	(0.02)
FGC, BILLIRI	8,681,138.57	-	8,681,138.57
FGC, IDO-ANI	1,633,358.12	-	1,633,358.12
FGC, IKOLE	7,000.00	-	7,000.00
FGGC ABAJI	19,540,531.88	-	19,540,531.88
FGGC ABULOMA	19,024,000.00	-	19,024,000.00
FGGC AKURE	8,500,005.23	-	8,500,005.23
FGGC ANKA	2,661,701.35	-	2,661,701.35
FGGC BAJOGA	5,813,241.57	-	5,813,241.57
FGGC BAKORI	475,429.19	-	475,429.19
FGGC BAUCHI	227,391,530.16	-	227,391,530.16
FGGC BENIN	294,224,977.31	-	294,224,977.31
FGGC BIDA	13,561,999.99	-	13,561,999.99
FGGC BWARI	29,128,281.61	-	29,128,281.61
FGGC CALABAR	21,079,301.32	-	21,079,301.32
FGGC EFON ALAYE	5,625,099.99	-	5,625,099.99
FGGC EFON IMNRINGI	11,369,728.50	-	11,369,728.50
FGGC ENUGU	2,817,196.92	-	2,817,196.92
FGGC EZZAMGBO ABAKALIKI	17,785,232.79	-	17,785,232.79
FGGC GBOKO	8,272,591.90	-	8,272,591.90
FGGC GUSAU	9,015,332.23	-	9,015,332.23
FGGC GWANDU	1,140,802.89	-	1,140,802.89
FGGC IBILLO	368,695.77	-	368,695.77
FGGC IBUSA	103,126,272.57	-	103,126,272.57
FGGC IKOT-OBIO-ITONG	12,294,386.24	-	12,294,386.24
FGGC ILORIN	420,619.31	-	420,619.31
FGGC IPETUMODU	16,300,467.77	-	16,300,467.77
FGGC JALINGO	2,542,399.99	-	2,542,399.99
FGGC KABBA	13,975,440.15	-	13,975,440.15
FGGC KAZAURE	40,000.00	-	40,000.00
FGGC LANGTANG	57,899.99	-	57,899.99
FGGC LEJJA	4,559,472.49	-	4,559,472.49
FGGC MONGUNO	20,080,234.15	-	20,080,234.15
FGGC NEW BUSA	22,608,723.09	-	22,608,723.09
FGGC OMU-ARAN	1,081,666.09	-	1,081,666.09
FGGC OYO	1,649,244.36	-	1,649,244.36
FGGC SHAGAMU	10,335,264.32	-	10,335,264.32
FGGC GUMI TAMBAWAL	(27,294.89)	-	(27,294.89)
FGGC UMUAHIA	13,550,315.07	-	13,550,315.07
FGGC WUKARI	60,185.98	-	60,185.98
FGGC, YOLA	(1,200,000.00)	-	(1,200,000.00)
FSTC AHOADA	2,390,000.00	-	2,390,000.00
FSTC AWKA	1,473,868.68	-	1,473,868.68
FSTC JUBU-IMUSHIN	42,342,914.76	-	42,342,914.76
FSTC MICHIKA	634,500.00	-	634,500.00
FSTC TUNGBO - YENAGOA	24,035,635.58	-	24,035,635.58
FSTC USI-EKITI	80,999.99	-	80,999.99
FTC IKARE	19,999.99	-	19,999.99
FTC ILESA	3,556,290.44	-	3,556,290.44
FTC KAFANCHAN	200,000.01	-	200,000.01
FTC LASSA	361,269.38	-	361,269.38
FTC OROZO	43,222,189.54	-	43,222,189.54
FTC OTOBI	7,952,285.93	-	7,952,285.93
FTC OTUPKO	26,285,506.27	-	26,285,506.27

NOTE 40: -
Contd.OTHER

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
FTC SHIRORO	9,525,303.50	-	9,525,303.50
FTC UROMI	23,988,707.98	-	23,988,707.98
FTC UYO	177,111.40	-	177,111.40
FTC YABA	58,514,034.33	-	58,514,034.33
KING'S COLLEGE	44,438,474.76	-	44,438,474.76
QUEEN'S COLLEGE LAGOS	32,318,500.00	-	32,318,500.00
SULEJA ACADEMY	17,018,759.08	-	17,018,759.08
FSTC,DOMA	956,809.49	-	956,809.49
FSTC DAYI	1,054,789.03	-	1,054,789.03
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	997,889.82	-	997,889.82
NATIONAL BOARD FOR TECHNICAL EDUCATION	17,108,184.36	-	17,108,184.36
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	505,801,206.77	-	505,801,206.77
FEDERAL MINISTRY OF HEALTH - HQTRS	582,090,851.10	-	582,090,851.10
NATIONAL HEALTH INSURANCE SCHEME	107,008.00	-	107,008.00
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3,452,945,837.93	-	3,452,945,837.93
NATIONAL ARBOVIRUS AND VECTOR RESEARCH	19,484,527.60	-	19,484,527.60
RADIOGRAPHERS REGISTRATION BOARD	1,179,392.87	-	1,179,392.87
DENTAL TECHNOLOGY REGISTRATION BOARD	332,134.73	-	332,134.73
HEALTH RECORDS REGISTRATION BOARD	862,805.14	-	862,805.14
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	506,331.37	-	506,331.37
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	280,270.64	-	280,270.64
NURSING AND MIDWIFERY COUNCIL	655,800.05	-	655,800.05
PHARMACIST COUNCIL OF NIGERIA COUNCIL	4,575,960.54	-	4,575,960.54
MEDICAL AND DENTAL COUNCIL OF NIGERIA	818,234,798.44	-	818,234,798.44
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	15,953,313.47	-	15,953,313.47
MEDICAL REHABILITATION THERAPY BOARD	24,349,653.30	-	24,349,653.30
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	747,713.95		747,713.95
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	201,665.85	-	201,665.85
NURSE TUTOR TRAINING - ENUGU	24,024.58	-	24,024.58
NURSE TUTOR PROGRAMME AKOKA LAGOS	8,677,263.09	-	8,677,263.09
NURSE TUTOR TRAINNING KADUNA	660,700.37	-	660,700.37
NURSE TUTOR TRAINNING IBADAN	72,449.96	-	72,449.96
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	6,974,916.68	-	6,974,916.68
PHC TUTORS PROGRAMME,'UCH-IBADAN	19,497.96	-	19,497.96
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.01	-	0.01
COMMUNITY HEALTH TUTOR PROGRAMME UCH	265,185.36	-	265,185.36
UNIVERSITY COLLEGE HOSPITAL IBADAN	1,379,762,809.29	-	1,379,762,809.29
LAGOS UNIVERSITY TEACHING HOSPITAL	177,404,840.03	-	177,404,840.03
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	69,355,789.37	-	69,355,789.37
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	125,206,225.80	-	125,206,225.80
UNIVERSITY OF BENIN TEACHING HOSPITAL	16,626,877.64	-	16,626,877.64
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	90,993,917.05	-	90,993,917.05
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	12,129,765.83	-	12,129,765.83
JOS UNIVERSITY TEACHING HOSPITAL	72,844,275.33	-	72,844,275.33
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	6,982,774.36	-	6,982,774.36
UNIVERSITY OF CALABAR TEACHING HOSPITAL	178,259,080.51	-	178,259,080.51
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	13,605,636.13	-	13,605,636.13
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	27,813,084.98	-	27,813,084.98
AMINU KANO UNIVERSITY TEACHING HOSPITAL	88,726,127.93	-	88,726,127.93
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	6,991,827.24	-	6,991,827.24
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	151,722,955.92	-	151,722,955.92
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	32,725,050.69	-	32,725,050.69
FEDERAL SPECIALIST HOSPITAL, IRRUA	32,090,934.98	-	32,090,934.98
UNIVERSITY OF UYO TEACHING HOSPITAL	56,591,824.09	-	56,591,824.09
FEDERAL STAFF HOSPITAL -ABUJA	31,017,087.44	-	31,017,087.44
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	17,349,850.60	-	17,349,850.60
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	21,451,012.64	-	21,451,012.64
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	13,399.98	-	13,399.98
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	29,712,892.00	-	29,712,892.00
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	23,239,074.59	-	23,239,074.59
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,758,002.79	-	1,758,002.79
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	8,221,730.67	-	8,221,730.67
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.14	-	0.14
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	5,605,278.36	-	5,605,278.36
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	27,550,352.22	-	27,550,352.22
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	18,565,912.27	-	18,565,912.27
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	3,128,731.27	-	3,128,731.27
FEDERAL MEDICAL CENTRE, UMUAHIA	120,784,128.60	-	120,784,128.60

NOTE 40: - Contd.OTHER PAYABLES

MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
	₦	₦	₦
FEDERAL MEDICAL CENTRE, OWO	48,963,224.20	-	48,963,224.20
FEDERAL MEDICAL CENTRE ABEOKUTA	114,924,914.37	-	114,924,914.37
FEDERAL MEDICAL CENTRE, OWERRI	41,147,102.80	-	41,147,102.80
FEDERAL MEDICAL CENTRE, MAKURDI	1,828,583.62	-	1,828,583.62
FEDERAL MEDICAL CENTRE, KATSINA	28,726,153.44	-	28,726,153.44
FEDERAL MEDICAL CENTRE, GOMBE	58,806,373.55	-	58,806,373.55
FEDERAL MEDICAL CENTRE, NGURU YOBE	29,285,743.41	-	29,285,743.41
FEDERAL MEDICAL CENTRE, ASABA	171,419,777.06	-	171,419,777.06
FEDERAL MEDICAL CENTRE, BIDA	24,334,334.05	-	24,334,334.05
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	21,991,181.27	-	21,991,181.27
FEDERAL MEDICAL CENTRE, ABAKALIKI	38,307,351.14	-	38,307,351.14
FEDERAL MEDICAL CENTRES, IDO-EKITI	445,888,836.19	-	445,888,836.19
FEDERAL MEDICAL CENTRE, KOGI	25,694,746.05	-	25,694,746.05
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	269,399.99	-	269,399.99
FEDERAL MEDICAL CENTRE, KEBBI STATE	10,234,265.93	-	10,234,265.93
FEDERAL MEDICAL CENTRE, TARABA STATE	17,929,316.89	-	17,929,316.89
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	21,848,670.99	-	21,848,670.99
FEDERAL MEDICAL CENTRE, NASARAWA STATE	9,256,050.87	-	9,256,050.87
FEDERAL MEDICAL CENTRE, BAYELSA STATE	54,932,058.06	-	54,932,058.06
FEDERAL MEDICAL CENTRE, EBUTE METTA	457,109,735.80	-	457,109,735.80
NATIONAL EYE CENTRE KADUNA	4,804,811.40	-	4,804,811.40
NATIONAL EAR CARE CENTRE KADUNA	28,914,437.16	-	28,914,437.16
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	53,418,437.66	-	53,418,437.66
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	87,573,180.72	-	87,573,180.72
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	8,257,241.95	-	8,257,241.95
PHS, ILORIN	3,250.00	-	3,250.00
PHS, SOKOTO	162,793.30	-	162,793.30
PHS, IBADAN	154,000.00	-	154,000.00
PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	78,000.00	-	78,000.00
INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	222,450.00	-	222,450.00
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	1,721,624.00	-	1,721,624.00
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	16,558,823.28	-	16,558,823.28
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	22,250,420.32	-	22,250,420.32
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	752,417.02	-	752,417.02
NOMA CHILDREN HOSPITAL, SOKOTO	20,000.00	-	20,000.00
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	323,077.97	-	323,077.97
DENTAL THERAPISTS REGISTRATION BOARD	18,560,523.72	-	18,560,523.72
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	2,141,429.83	-	2,141,429.83
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	1,708,358.01	-	1,708,358.01
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	3,843,472.68	-	3,843,472.68
NATIONAL HOSPITAL	106,008,357.40	-	106,008,357.40
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	454,433,445.65	-	454,433,445.65
NATIONAL PARK HEADQUARTERS	15,869,913.53	-	15,869,913.53
KAINJI NATIONAL PARK	4,581,642.44	-	4,581,642.44
OYO NATIONAL PARK	14,531,715.83	-	14,531,715.83
CHAD BASIN NATIONAL PARK	13,656,913.34	-	13,656,913.34
GASHAKA GUMTI NATIONAL PARK	11,729,830.97	-	11,729,830.97
CROSS RIVER NATIONAL PARK	54,476,816.52	-	54,476,816.52
KAMUKU NATIONAL PARK	11,340,524.96	-	11,340,524.96
OKUMU NATIONAL PARK	30,035,481.61	-	30,035,481.61
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	69,360,248.69	-	69,360,248.69
FEDERAL COLLEGE OF FORESTRY IBADAN	12,120,837.47	-	12,120,837.47
FEDERAL COLLECGE OF FORESTRY JOS	24,725,174.90	-	24,725,174.90
FORESTRY RESEARCH INSTITUTE OF IBADAN	111,402,700.15	-	111,402,700.15
FORESTRY MECHANISATION COLLEGE AFAKA	38,436,794.52	-	38,436,794.52
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	3,149,667.10	-	3,149,667.10
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	154,576,719.38	-	154,576,719.38
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	116,287,505.68	-	116,287,505.68
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	41,535,252.43	-	41,535,252.43
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	25,340,410.74	-	25,340,410.74
NATIONAL POPULATION COMMISSION	115,078,430.73	-	115,078,430.73
TOTAL	**674,148,238,880.75**	**51,837,209.50**	**674,200,076,090.55**
TOTAL (APPROX. TO ₦ BILLION)	**674.15**	**0.05**	**674.20**

NOTE 41: SHORTTERMPROVISION

MDA	SHORT TERM PROVISIONS
	₦
ECONOMICSECTOR FEDERAL INLAND REVENUE SERVICES	3,632,116,019.48
GRAND-TOTAL	**3,632,116,019.48**
GRAND-TOTAL (APPROX. TO ₦BILLION)	**3.63**

NOTE 43A: PUBLIC FUNDS

MDA	TRUST FUNDS ₦	OTHER PUBLIC FUNDS ₦	TOTAL ₦
ADMINISTRATIVE SECTOR			
CONSOLIDATED REVENUE FUND	996,115,491,014.17	81,012,671,135.39	1,077,128,162,149.56
FEDERAL ROAD MAINTENANCE AGENCY	0.00	10,000.00	10,000.00
SOCIAL SECTOR			
FEDERAL POLYTECHNIC KADUNA	720,079,365.00	0.00	720,079,365.00
FEDERAL COLLEGE OF EDUCATION BICHI	0.00	281,425,090.00	281,425,090.00
FEDERAL UNIVERSITY DUTSIN-MA	0.00	855,168,300.00	855,168,300.00
MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	1,403,297,030.00	1,403,297,030.00
TOTAL	**996,835,570,379.17**	**83,552,571,555.39**	**1,080,388,141,934.56**
TOTAL (APPROX. TO ₦ BILLION)	**996.84**	**83.55**	**1,080.39**

NOTE 43: PUBLICFUNDS

DETAILS	TRUST FUNDS OPENING BALANCE ₦	OTHER PUBLIC FUNDS INFLOWS ₦	OUT FLOWS ₦	ADDITIONAL FUND ₦	CLOSING BALANCE ₦
SUMMARY PAYMENTS FROM CASH FLOW STATEMENTS					
STABILIZATION FUND	8,510,929,988.31	31,722,102,458.78	31,471,120,539.52	21,161,899,113.16	29,923,811,020.73
ECOLOGICAL FUND	26,348,736,347.95	61,013,385,640.42	79,420,076,648.30	22,502,567,758.60	30,444,613,098.67
DEVELOPMENT OF NATURAL RESOURCES	106,545,939,550.13	163,926,451,786.77	151,192,359,785.94	(31,069,892,637.56)	88,210,138,913.40
TERTIARY EDUCATION TRUST FUND	115,470,478,251.01	221,241,462,181.27	220,337,049,513.15		116,374,890,919.13
PETROLUEM TECHNOLOGY DEVELOPMENT FUND	-				-
POLICE REWARD FUND	-				-
PRISON REWARD FUND	-				-
ARMED FORCES REWARD FUND	-				-
NIGERIAN EX-SERVICEMEN REWARD FUND	-				-
COCOA LEVY FUND	4,196,237.44				4,196,237.44
FERTILIZER REVOLVING FUND	-				-
SINKING FUND	-				-
STEEL POOL LEVY ACCOUNT	2,884,747,063.90	768,962,939.83	728,210,236.92		2,925,499,766.81
NATIONAL ECONOMIC RECONSTRUCTION FUND	-				-
NATIONAL HOUSING FUND	-				-
SOCIAL INSURANCE TRUST FUND	-				-
SUGAR DEVELOPMENT FUND	2,242,699,615.33	7,297,981,648.90	7,063,799,257.17		2,476,882,007.06
NATIONAL AUTOMOTIVE COUNCIL FUND	8,270,868,924.99	10,997,851,970.36	9,114,842,503.37		10,153,878,391.98
RICE LEVY	2,708,519,741.45	4,552,146.37	2,009,904,746.01		703,167,141.81
PORT LEVY	16,042,536,044.88	48,898,308,824.85	44,205,384,163.08		20,735,460,706.65
ECOWAS LEVY	-				-
CISS LEVY	91,573,766,921.65	77,589,396,258.26	119,158,163,823.43	1.00	50,004,999,357.48
NESS LEVY	1,437,245,525.29	7,217,399,145.72	6,097,445,483.53	(1.00)	2,557,199,186.48
SERVICE CHARGE POOL ACCOUNT	145,742,631.36				145,742,631.36
CIGARETTE LEVY	2,274,312,295.05	1,832,435,656.42	55,698,387.43	98.18	4,051,049,662.22
CUSTOM TEXTILE LEVY	316,648,035.76				316,648,035.76
IMPLEMENTATION COMMITTEE ON FGNLANDED PROPERTY	171,519,906.33				171,519,906.33
CEMENT LEVY	709,602,337.45	845,690.22	177,009.50		710,271,018.17
HUSK BROWN RICE LEVY	1,195,659,117.56				1,195,659,117.56
LEVY ON SANITORY POOL ACCOUNT	1,348,815,121.31				1,348,815,121.31
LEVY ON WINES SPIRIT	1,224,964,556.25				1,224,964,556.25
PENSION BOND REDEMPTION FUND	589,429,549,635.02				589,429,549,635.02
CONSOLIDATED POOL ACCOUNT	19,525,249,325.38	70,741,478,767.81	87,145,438,622.00	2.35	3,121,289,473.54
MOFI OPTIONAL ACCOUNT	5,134,373,419.98	7,820,715,070.67	3,637,082,856.00		9,318,005,634.65
WHEAT FLOUR LEVY	18,884,212.09	6,663,797.23	157,149.74		25,390,859.58
WHEAT GRAIN LEVY	34,387,020,628.57	63,639,083,930.89	67,484,237,944.68	(18,000.00)	30,541,848,614.78
POLICE EQUIPMENT FUND	55,752,940.56				55,752,940.56
CHEQUE OPERATIONAL ACCOUNT	988,750.00				988,750.00
MONITISATION(Motor Vehicle)	4,327,297.08				4,327,297.08
NITDA POOL ACCOUNT	9,438,773,550.82	15,181,623,143.59	14,340,227,537.71		10,280,169,156.70
CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	1,378,930.01				1,378,930.01
SOLID MINERALS REVENUE POOL A/C	12,587,430,492.13	5,003,742,877.17	8,704,064,009.00	(0.08)	8,887,109,360.22
FGN SIGNATURE BONUSES ACCOUNT	55,640,988,176.15				55,640,988,176.15
35% NAC LEVY POOL ACCOUNT	4,127,601,931.38	2,014,746,582.66	438,665.36		6,141,909,848.68
40% POLISHED RICE LEVY POOL A/C	46,675.99				46,675.99
IPPIS OPERATION ACCOUNT	-				-
TOTAL	**1,119,780,294,178.56**	**796,919,190,518.19**	**852,165,878,881.84**	**12,594,556,334.65**	**1,077,128,162,149.56**

SUMMARY

MDA	₦	
FEDERAL ROAD MAINTENANCE AGENCY	10,000.00	
FEDERAL POLYTECHNIC KADUNA	720,079,365.00	
FEDERAL COLLEGE OF EDUCATION BICHI	281,425,090.00	
FEDERAL UNIVERSITY DUTSIN-MA	855,168,300.00	
MEDICAL AND DENTAL COUNCIL OF NIGERIA	1,403,297,030.00	
OTHERS AS PER T.B FROM MDAs	**3,259,979,785.00**	**3,259,979,785.00**
TOTALS		**1,080,388,141,934.56**
TOTAL (APPROX. TO ₦ BILLION)		**1,080.39**

NOTE 44: LONG TERM PROVISION

MDA	LONG TERM PROVISION
	₦
SOCIAL SECTOR UNIVERSITY COLLEGE HOSPITAL IBADAN	121,164,336.68
TOTAL	**121,164,336.68**
TOTAL (APPROX. TO ₦ BILLION)	**0.12**

NOTE :THIS IS AS REPORTED ON GIFMIS

NOTE 45 A: LONG TERM LOANS

MDA	LONG TERMLOANS
	₦
ECONOMIC SECTOR CONSOLIDATED REVENUE FUND	19,910,929,005,592.00
TOTAL	**19,910,929,005,592.00**
TOTAL (APPROX. TO ₦ BILLION)	**19,910.93**

CENTRAL BANK OF NIGERIA OFFICIAL EXCHANGE RATES AS AT 31 DECEMBER, 2019 ₦= 326 to $

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

NOTE 45:

LONG-TERM BORROWINGS (420301)

SCHEDULE OF TOTAL EXTERNAL LOANS OF THE FEDERAL GOVERNMENT AS AT 31ST DECEMBER, 2019

NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2019	ADDITIONAL LOANS PROCURED IN 2018 NOWREPORTED (SEE DETAILS BELOW)	ADDITIONAL LOANS DRAW DOWN WITHIN THE YEAR	*LESS:* LOANS REPAID WITHIN THE YEAR (SEE DETAILS BELOW)	EXCHANGE GAIN/LOSS	CLOSING BALANCE AS AT 31/12/2019	EXCHANGE RATE AT AT 31/12/2019	CLOSING BALANCE AS AT 31/12/2019
	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)		CURRENCY ($)		₦
A: MULTILATERAL-WORLD BANK GROUP:								
International Development Association(IDA)	4,766,290,000.00	3,783,820,000.00	1,253,390,000.00	143,410,000.00	(32,230,000.00)	9,692,320,000.00	326.00	3,159,696,320,000.00
International Fund for Agriculture Development(IFAD)	127,310,000.00	42,140,000.00	31,340,000.00	8,000,000.00	(5,050,000.00)	197,840,000.00	326.00	64,495,840,000.00
IBRD	124,180,000.00		285,330,000.00			409,510,000.00	326.00	133,500,260,000.00
B: AFRICA DEVELOPMENT BANK GROUP:	-					-	326.00	
African Dev. Bank (ADB)	1,263,750,000.00	860,000.00	136,660,000.00	20,000,000.00	22,010,000.00	1,359,260,000.00	326.00	443,118,760,000.00
African Development Foundation(ADF)	670,210,000.00	152,520,000.00	69,710,000.00	4,140,000.00	(37,840,000.00)	926,140,000.00	326.00	301,921,640,000.00
C: OTHER MULTILATERALS	-					-	326.00	
ABEDA	4,030,000.00	1,850,000.00				5,880,000.00	326.00	1,916,880,000.00
European Investment Bank(EDF/EIB)	37,030,000.00	24,220,000.00		4,760,000.00	1,320,000.00	55,170,000.00	326.00	17,985,420,000.00
Islamic Development Bank(IDB)	15,600,000.00	530,000.00		1,790,000.00	80,000.00	14,260,000.00	326.00	4,648,760,000.00
D: BILATERAL	-					-	326.00	
Exim Bank of China (NIGCOMSAT)	2,485,080,000.00		592,360,000.00	69,190,000.00	- 166,870,000.00	3,175,120,000.00	326.00	1,035,089,120,000.00
French Development Agency (AFD)	119,850,000.00	224,780,000.00	24,800,000.00	7,690,000.00	(10,000.00)	361,750,000.00	326.00	117,930,500,000.00
	14,790,000.00		17,110,000.00		(240,000.00)	32,140,000.00	326.00	10,477,640,000.00
JICA	75,160,000.00				(970,000.00)	76,130,000.00	326.00	24,818,380,000.00
KFW	172,020,000.00		80,000,000.00	9,520,000.00	40,230,000.00	202,270,000.00	326.00	65,940,020,000.00
	-					-	326.00	
E: COMMERCIAL/OTHERS:	-					-	326.00	
ZTE	-					-	326.00	-
CMEC	-					-	326.00	-
EUROBOND	10,868,350,000.00					10,868,350,000.00	326.00	3,543,082,100,000.00
Others	300,000,000.00					300,000,000.00	326.00	97,800,000,000.00
AFD	-					-	326.00	-
Bank of England/ Citibank Lazards Agency Fees	-					-	326.00	-
						-	307.00	
TOTAL	**21,043,650,000.00**	**4,230,720,000.00**	**2,490,700,000.00**	**268,500,000.00**	**- 179,570,000.00**	**27,676,140,000.00**		**9,022,421,640,000.00**
TOTAL DEBTS IN NAIRA	**6,439,356,900,000.00**	**1,294,600,320,000.00**	**762,154,200,000.00**	**82,161,000,000.00**	**(54,948,420,000.00)**	**9,022,421,640,000.00**		

KINDLY NOTE THAT THE LOAN AMOUNT PRINCIPAL REPAYMENTS AND OTHER TRANSACTIONS ARE IN DIFFERENT CURRENCIES BUT REPORTED IN DOLLARS. THEREFORE ADDITION AND NETTING OUT OF ITEMS FROM THE OPENING BALANCE WOULD NOTREFLECT THE ACCURATE BALANCE AS AT END OF YEAR.

NOTE 45: - Contd.

SCHEDULE OF FEDERAL GOVERNMENT OF NIGERIA (FGN) TREASURY BONDSAS AT 31ST DECEMBER, 2019

DESCRIPTION	BALANCES AS AT 01/01/2019	ADDITIONAL WITHIN THEYEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW		LESS: REPAYMENT	BALANCE AS AT 31/12/2019
	₦	₦	₦	₦	₦	₦	₦
FGN AND TREASURY BONDS:							
9.85% FGN JUL 2017	20,000,000,000.00						20,000,000,000.00
9.35% FGN AUG 2017	100,000,000,000.00						100,000,000,000.00
10.7% FGN MAY 2018	300,000,000,000.00						300,000,000,000.00
15% FGN NOV 2028	75,000,000,000.00						75,000,000,000.00
12.49% FGN MAY 2029	150,000,000,000.00						150,000,000,000.00
7% FGN OCT 2019	233,896,698,000.00						233,896,698,000.00
8.5% FGN APR. 2015	200,000,000,000.00						200,000,000,000.00
4.00% FGN APR 2015	-						-
10.00% FGN JUL 2030	591,568,208,000.00						591,568,208,000.00
6.39% FGN JAN 2022	605,310,000,000.00						605,310,000,000.00
15.1% FGN APR. 2017	480,133,082,000.00						480,133,082,000.00
16.00% FGN JUN 2019	351,300,000,000.00						351,300,000,000.00
13.05% FGN AUG 2016	581,386,704,000.00						581,386,704,000.00
14.20% FGN MAR 2024	***719,994,128,000.00***						719,994,128,000.00
UNSPECIFY	-						-
15.54% FGN FEB 2020	***451,930,000,000.00***						451,930,000,000.00
12.1493% FGN JUL	***395,500,000,000.00***						395,500,000,000.00
12.00% FGN MAR 2025	***263,600,000,000.00***						263,600,000,000.00
9.00% FGN MAY 2025	***190,000,000,000.00***						190,000,000,000.00
9.00% FGN AUG 2030	***98,522,000,000.00***						98,522,000,000.00
2017	1,756,796,644,592.00						1,756,796,644,592.00
2017	1,150,874,189,000.00						1,150,874,189,000.00
2018	618,926,328,000.00						618,926,328,000.00
2018							
2019		1,189,419,333,000.00					1,189,419,333,000.00
2018(ADJUSTED FROM SHORTTERM LOAN)	372,428,443,000.00	16,921,608,000.00				***25,000,000,000.00***	364,350,051,000.00
TOTAL	**9,707,166,424,592.00**	**1,206,340,941,000.00**	-	-	-	**25,000,000,000.00**	**10,888,507,365,592.00**
GRAND TOTAL							**19,910,929,005,592.00**
GRAND-TOTAL (APPROX. TO ₦ BILLION)							**19,910.93**

Source:Annual Report and Statement of Accounts for the year ended December, 2019 of DMO

NOTE: FEDERAL MINISTRY OF WATER RESOURCES REPORTED

NOTE 46: CAPITAL GRANTS

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
ADMINISTRATIVE SECTOR			
STATE HOUSE - HQTRS	9,802,995,805.92	5,126,223,200.67	14,929,219,006.59
STATE HOUSE OPERATIONS - PRESIDENT	-	158,333,927.02	158,333,927.02
STATE HOUSE OPERATIONS - VICE PRESIDENT	3,396,500.00	78,018,619.94	81,415,119.94
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	11,179,979.80	16,922,710.00	28,102,689.80
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	80,637,448.20	555,771,095.06	636,408,543.26
STATE HOUSE MEDICAL CENTRE	770,508,525.24	582,809,200.36	1,353,317,725.60
STATE HOUSE LAGOS LIAISON OFFICE	247,198,937.00	151,570,759.89	398,769,696.89
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -MDGS (OSSAP-MDGS)	61,620,318,241.21	43,502,205,348.05	105,122,523,589.26
NIPSS, KURU	758,107,193.52	180,591,302.77	938,698,496.29
BUREAU OF PUBLIC ENTERPRISES (BPE)	246,530,309.64	180,591,302.77	427,121,612.41
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	208,156,171.33	169,038,371.98	377,194,543.31
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	31,364,789,565.54	5,914,324,531.90	37,279,114,097.44
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	20,010,000.00	1,285,761,475.30	1,305,771,475.30
BUREAU OF PUBLIC PROCUREMENT (BPP)	525,076,298.16	180,591,302.77	705,667,600.93
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE(NEITI)	528,837,484.74	357,258,029.56	886,095,514.30
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	6,463,606,104.57	2,683,243,321.34	9,146,849,425.91
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	51,306,437.93	50,789,603.68	102,096,041.61
NASS MANAGEMENT	1,209,548,105.48	7,996,267,986.14	9,205,816,091.62
SENATE	27,806,239,497.11	18,516,458,946.98	46,322,698,444.09
HOUSE OF REPRESENTATIVES	19,294,726,643.91	11,900,188,153.26	31,194,914,797.17
NATIONAL ASSEMBLY COMMISSION	6,118,955,937.52		6,118,955,937.52
LEGISLATIVE AIDES	899,833,500.00	700,555,650.00	1,600,389,150.00
GENERAL SERVICE	42,881,998,376.95	29,318,421,623.62	72,200,420,000.57
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	35,077,794,737.85	5,533,643,507.00	40,611,438,244.85
FEDERAL DEFENCE MINISTRY - MAIN MOD	105,158,272,174.80	108,283,927,627.57	213,442,199,802.37
DEFENCE HEADQURTERS	1,808,368,927.86	1,608,933,139.82	3,417,302,067.68
DEFENCE RESEARCH AND DEVELOPMENT BURAUE	-	610,093,380.89	610,093,380.89
NIGERIAN ARMY	96,431,476,189.24	20,476,356,179.80	116,907,832,369.04
NIGERIA ARMY UNIVERSITY, BIU	165,000,000.00	22,074,050.00	187,074,050.00
NIGERIAN NAVY	28,800,513,285.47	20,899,808,396.15	49,700,321,681.62
NIGERIAN AIRFORCE	33,492,134,497.61	33,320,464,451.63	66,812,598,949.24
AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	7,207,682,192.04		7,207,682,192.04
NIGERIANACADEMY DEFENCE(NDA)	15,137,685,562.05	2,107,822,888.39	17,245,508,450.44
NIGERIANCOLLEGE DEFENCE	7,880,705,437.98	4,498,533,268.54	12,379,238,706.52
COMMANDCOLLEGE, JAJIAND STAFF	3,023,840,730.99	2,107,822,888.39	5,131,663,619.38
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	3,581,713,054.21	1,067,541,589.26	4,649,254,643.47
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	2,463,269,161.94	1,541,867,304.09	4,005,136,466.03
DEFENCE SCHOOL INTELLIGENCE	18,273,867,234.58	1,355,343,944.46	19,629,211,179.04
DEFENCE AGENCY INTELLIGENCE	2,423,374,973.55	12,564,252,479.62	14,987,627,453.17
DEFENCE MISSIONS	147,105,000.00	2,263,014,315.36	2,410,119,315.36
MILITARY PENSION BOARD		147,500,000.00	147,500,000.00
DEFENCE SPACE AGENCY	3,046,805,606.88		3,046,805,606.88
DEFENCE SPACE ADMINISTRATION	4,613,345,420.33	2,011,814,447.48	6,625,159,867.81
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	138,893,279.44	7,562,108,597.10	7,701,001,876.54
TECHNICAL AIDS CORPS	185,962,438.81	279,961,015.65	465,923,454.46
FOREIGN SERVICE ACADEMY (FSA)	421,378,719.40	241,583,654.10	662,962,373.50
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	68,098,124.70	1,543,245,949.43	1,611,344,074.13
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	87,847,729.84	126,577,679.76	214,425,409.60
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	86,577,040.31	83,853,626.17	170,430,666.48
FOREIGN MISSION: ABIDJAN	30,722,759.35	152,148,421.45	182,871,180.80
FOREIGN MISSION: ACCRA	454,810,427.27	156,027,458.21	610,837,885.48
FOREIGN MISSION: ADDIS ABABA	52,500,000.00	131,400,000.00	183,900,000.00
FOREIGN MISSION: ALGIERS	2,554,000.00	84,700,000.00	87,254,000.00
FOREIGN MISSION: ANKARA	30,000,000.00	22,986,000.00	52,986,000.00
FOREIGN MISSION: ATHENS	-	848,200,000.00	848,200,000.00
FOREIGN MISSION: ATLANTA	5,701,603.92		5,701,603.92
FOREIGN MISSION: BAMAKO	234,919,796.00	30,186,000.00	265,105,796.00
FOREIGN MISSION: BANGUI	50,830,779.02		50,830,779.02
FOREIGN MISSION: BANJUL	18,000,000.00	20,286,000.00	38,286,000.00
FOREIGN MISSION: BATA	13,000,000.00	200,060,000.00	213,060,000.00
FOREIGN MISSION: BEIJING	20,780,000.30	60,710,000.00	81,490,000.30
FOREIGN MISSION: BEIRUT	5,354,000.00	117,042,601.40	122,396,601.40
FOREIGN MISSION: BERLIN	-	25,003,180.00	25,003,180.00
FOREIGN MISSION: BERNE	29,000,000.00		29,000,000.00
FOREIGN MISSION: BISSAU	56,200,000.00	164,430,000.00	220,630,000.00
FOREIGN MISSION: BRASILIA	15,000,000.00	127,329,000.00	142,329,000.00
FOREIGN MISSION: BRAZAVILLE	32,000,000.00	70,050,000.00	102,050,000.00
FOREIGN MISSION: BRUSSELS	20,000,000.00	149,440,000.00	169,440,000.00

NOTE 46: - Contd.CAPITAL GRANTS

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
FOREIGN MISSION: BUCHAREST	33,287,857.10	141,247,839.00	174,535,696.10
FOREIGN MISSION: BUDAPEST	-	158,474,942.96	158,474,942.96
FOREIGN MISSION: BUEA	3,500,000.00		3,500,000.00
FOREIGN MISSION: BUENOS AIRES	1,050,000.00	16,345,000.00	17,395,000.00
FOREIGN MISSION: BUJUMBURA	-	20,424,000.00	20,424,000.00
FOREIGN MISSION: CANBERRA	12,628,500.00	22,986,000.00	35,614,500.00
FOREIGN MISSION: CARACAS	-	46,346,595.00	46,346,595.00
FOREIGN MISSION: CONAKRY	245,066,500.00		245,066,500.00
FOREIGN MISSION: COTONOU	-	45,598,500.00	45,598,500.00
FOREIGN MISSION: DAKAR	-	28,000,000.00	28,000,000.00
FOREIGN MISSION: DAMASCUS	5,000,000.00	89,417,225.86	94,417,225.86
FOREIGN MISSION: DAR-ES-SALAAM	-	18,350,000.00	18,350,000.00
FOREIGN MISSION: DOUALA	-	10,949,200.00	10,949,200.00
FOREIGN MISSION: DUBAI TRADE MISSIONS	3,354,000.00	16,120,000.00	19,474,000.00
FOREIGN MISSION: DUBLIN	2,554,000.00	15,663,180.00	18,217,180.00
FOREIGN MISSION: FREETOWN	2,415,000.00	74,986,000.00	77,401,000.00
FOREIGN MISSION: GABORONE	29,220,000.00	38,475,000.00	67,695,000.00
FOREIGN MISSION: GENEVA	2,554,000.00	151,337,400.00	153,891,400.00
FOREIGN MISSION: HANOI	20,320,000.00	2,554,000.00	44,021,218.48
FOREIGN MISSION: HARARE	19,860,600.00	94,894,400.00	114,755,000.00
FOREIGN MISSION: HAVANA	15,000,000.00	92,749,002.00	107,749,002.00
FOREIGN MISSION: HONGKONG	-	86,790,000.00	86,790,000.00
FOREIGN MISSION: ISLAMABAD	34,671,031.40	40,000,000.00	74,671,031.40
FOREIGN MISSION: JAKARTA	-	161,913,716.64	161,913,716.64
FOREIGN MISSION: JEDDAH	95,447,708.49		95,447,708.49
FOREIGN MISSION: JOHANNESBURG	7,000,000.00	91,542,023.69	98,542,023.69
FOREIGN MISSION: KAMPALA	-	32,690,000.00	32,690,000.00
FOREIGN MISSION: KHARTOUM	-	100,000,000.00	100,000,000.00
FOREIGN MISSION: KIEV	2,500,000.00		2,500,000.00
FOREIGN MISSION: KIGALI RWANDA	3,475,000.00	11,675,000.00	15,150,000.00
FOREIGN MISSION: KINGSTON	54,159,354.83	16,228,250.00	70,387,604.83
FOREIGN MISSION: KINSHASA	-	70,050,000.00	70,050,000.00
FOREIGN MISSION: KUALA LUMPUR	18,000,000.00		18,000,000.00
FOREIGN MISSION: KUWAIT	-	95,034,000.00	95,034,000.00
FOREIGN MISSION: LIBREVILLE	-	86,414,819.95	86,414,819.95
FOREIGN MISSION: LISBON	35,297,021.60		35,297,021.60
FOREIGN MISSION: LOME	21,363,979.41	164,837,090.87	186,201,070.28
FOREIGN MISSION: LONDON	-	21,363,979.41	21,363,979.41
FOREIGN MISSION: LUSAKA	-	23,350,000.00	23,350,000.00
FOREIGN MISSION: MADRID	8,000,000.00		8,000,000.00
FOREIGN MISSION: MALABO	-	77,360,000.00	77,360,000.00
FOREIGN MISSION: MANILLA	2,554,000.00	32,240,000.00	34,794,000.00
FOREIGN MISSION: MAPUTO	12,554,000.00	105,211,550.59	117,765,550.59
FOREIGN MISSION: MEXICO CITY	-	58,627,180.00	58,627,180.00
FOREIGN MISSION: MNROVIA	35,500,000.00		35,500,000.00
FOREIGN MISSION: MOSCOW	25,566,303.00	331,570,000.00	357,136,303.00
FOREIGN MISSION: NAIROBI	10,000,000.00	119,394,635.01	129,394,635.01
FOREIGN MISSION: N'DJAMENA	-	57,698,800.00	57,698,800.00
FOREIGN MISSION: NEW DELHI	-	94,036,988.00	94,036,988.00
FOREIGN MISSION: NEW YORK (CG)	366,785,486.43	16,120,000.00	382,905,486.43
FOREIGN MISSION: NEW YORK (PM)	-	578,595,533.13	578,595,533.13
FOREIGN MISSION: NIAMEY	2,000,000.00		2,000,000.00
FOREIGN MISSION: NNJC - NIAMEY	39,909,086.00	18,000,000.00	57,909,086.00
FOREIGN MISSION: OTTAWA	-	193,324,631.62	193,324,631.62
FOREIGN MISSION: OUAGADOUGOU	14,810,123.35	38,000,000.00	52,810,123.35
FOREIGN MISSION: PARIS	3,354,000.00		3,354,000.00
FOREIGN MISSION: PORT OF SPAIN	38,846,520.30	95,663,180.00	134,509,700.30
FOREIGN MISSION: PRETORIA	-	181,413,249.80	181,413,249.80
FOREIGN MISSION: PYONG YANG	30,685,548.00		30,685,548.00
FOREIGN MISSION: RABAT	-	143,301,509.16	143,301,509.16
FOREIGN MISSION: SAO TOME	2,000,000.00	93,400,000.00	95,400,000.00
FOREIGN MISSION: SEOUL	-	47,340,000.00	47,340,000.00
FOREIGN MISSION: SHANGHAI	2,554,000.00		2,554,000.00
FOREIGN MISSION: SINGAPORE	-	11,927,180.00	11,927,180.00
FOREIGN MISSION: STOCKHOLM	6,791,500.00		6,791,500.00
FOREIGN MISSION: TEHRAN	26,075,710.30	31,716,305.00	57,792,015.30
FOREIGN MISSION: TEL AVIV	-	121,773,567.10	121,773,567.10
FOREIGN MISSION: THE HAGUE	11,000,000.00		11,000,000.00
FOREIGN MISSION: TOKYO	-	91,370,000.00	91,370,000.00
FOREIGN MISSION: TUNIS	107,442,687.88		107,442,687.88
FOREIGN MISSION: VIENNA	12,060,306.06		12,060,306.06
FOREIGN MISSION: WARSAW	110,516,040.25	31,008,300.00	141,524,340.25
FOREIGN MISSION: WASHINGTON	-	114,448,231.72	114,448,231.72

NOTE 46: - Contd. CAPITAL GRANTS

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
FOREIGN MISSION: WINDHOEK	31,794,154.55	35,025,000.00	66,819,154.55
FOREIGN MISSION: YAOUNDE	-	11,675,000.00	11,675,000.00
FOREIGN MISSION, JUBA, SOUTH SUDAN	24,367,043.01	102,740,000.00	127,107,043.01
FOREIGN MISSIONS, ABU DHAB	-	70,260,150.00	70,260,150.00
FOREIGN MISSION LILONGWE, MALAWI	70,215,472.55	15,500,000.00	85,715,472.55
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	2,223,503.20		2,223,503.20
FOREIGN MISSION VATICAN	-	10,383,759.94	10,383,759.94
CONSOLATE GENERAL, SAU PAULO, BRAZIL	16,500,000.00		16,500,000.00
CONSOLATE GENERAL FRANKFURT, GERMANY	-	77,055,000.00	77,055,000.00
FOREIGN MISSION AMMAN, JORDAN	17,554,000.00		17,554,000.00
FOREIGN MISSION GUANGZHOU, CHINA	-	81,977,180.00	81,977,180.00
FEDERAL MINISTRY OF INFORMATION - HQTRS	25,127,277,144.51	2,386,864,747.90	27,514,141,892.41
NIGERIAN TELEVISION AUTHORITY	1,952,292,943.99	1,502,341,982.70	3,454,634,926.69
FEDERAL RADIO CORPORATION OF NIGERIA	3,627,668,805.20	1,757,953,134.38	5,385,621,939.58
NEWS AGENCY OF NIGERIA	1,321,804,584.27	73,661,357.90	1,395,465,942.17
VOICE OF NIGERIA	2,391,478,540.58	772,156,569.03	3,163,635,109.61
NIGERIAN FILM CORPORATION	343,657,313.64	1,001,481,285.56	1,345,138,599.20
NATIONAL BROADCASTING COMMISION	190,613,265.25	26,429,880.00	217,043,145.25
NIGERIA PRESS COUNCIL	351,796,449.99	221,336,249.58	573,132,699.57
NATIONAL FILM AND VEDIO CENSOR BOARD	19,787,412.70	1,641,432,395.57	1,661,219,808.27
ADVERTISING PRACTIONERS OF NIGERIA	617,012,363.85	29,763,471.20	646,775,835.05
NIGERIAN TOURISM DEVELOPMENT CORPORATION	392,781,412.31	488,400,367.27	881,181,779.58
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	1,034,470,935.55	313,558,932.51	1,348,029,868.06
NATIONAL COUNCIL OF ARTS AND CULTURE	401,089,516.06	704,494,746.56	1,105,584,262.62
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	122,105,200.00	309,286,113.81	431,391,313.81
NATIONAL TROUPE OF NIGERIA	176,572,922.19	24,985,860.71	201,558,782.90
NATIONAL THEATRE	470,763,726.95		470,763,726.95
NATIONAL GALLERY OF ART	9,177,232.70	419,884,928.88	429,062,161.58
NATIONAL WAR MUSEUM - UMUAHIA	146,675,998.30	9,998,968.40	156,674,966.70
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	330,139,453.01	399,014,170.73	729,153,623.74
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	7,983,187.10	645,502,474.47	653,485,661.57
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	2,047,651,516.25	11,959,317.61	2,059,610,833.86
NATIONAL ORIENTATION AGENCY	1,790,021,993.54	465,088,799.20	2,255,110,792.74
FEDERAL MINISTRY OF INTERIOR - HQTRS	14,567,990,457.76	746,369,494.18	15,314,359,951.94
NIGERIAN PRISON SERVICE	19,955,776,133.95	20,280,330,412.31	40,236,106,546.26
NIGERIA IMMIGRATION SERVICE	15,501,764,679.80	12,830,075,726.83	28,331,840,406.63
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	211,320,991.05	7,828,075,090.81	8,039,396,081.86
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD(CIPB)	-	303,917,373.98	303,917,373.98
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	9,225,535,691.90		9,225,535,691.90
FEDERAL FIRE SERVICE	-	7,201,223,713.10	7,201,223,713.10
NIGERIA POLICE ACADEMY WUDIL, KANO	32,367,159,257.78	29,717,616,571.23	62,084,775,829.01
POLICE FORMATION & COMMAND HQTRS	1,519,697,729.59	2,147,480,713.84	3,667,178,443.43
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THEFEDERATION - HQTRS	87,376,764.20	146,664,362.40	234,041,126.60
FEDERAL GOVT STAFF HOUSING LOANS BOARD	122,121,390.16		122,121,390.16
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	4,279,716.00	19,106,577.16	23,386,293.16
FEDERAL TRAINING CENTRE,ENUGU	12,734,051.99		12,734,051.99
FEDERAL TRAINING CENTRE,ILORIN	10,026,191.20	26,782,696.97	36,808,888.17
FEDERAL TRAINING CENTRE,KADUNA	1,300,873.10	20,471,112.85	21,771,985.95
FEDERAL TRAINING CENTRE,LAGOS	8,171,277.80	15,504,674.18	23,675,951.98
FEDERAL TRAINING CENTRE,MAIDUGURI	10,982,431.00	26,226,099.41	37,208,530.41
FEDERAL TRAINING CENTRE,CALABAR	641,099,569.94	65,475,542.79	706,575,112.73
PUBLIC SERVICE INSTITUTE OF NIGERIA.	54,845,878.40	686,431,852.19	741,277,730.59
BUREAU OF PUBLIC SERVICE REFORMS	173,881,815.00	93,152,377.59	267,034,192.59
SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	500,018,817.55		500,018,817.55
AUDITOR GENERAL FOR THE FEDERATION	69,263,577.00	407,315,715.01	476,579,292.01
PUBLIC COMPLAINTS COMMISSION	32,648,546.05	149,997,760.00	182,646,306.05
FEDERAL CIVIL SERVICE COMMISSION	7,306,955,432.53	203,442,977.00	7,510,398,409.53
INDEPENDENT NATIONAL ELECTORAL COMMISSION	3,978,887,843.59	2,000,000,000.00	5,978,887,843.59
FEDERAL CHARACTER COMMISSION	-	970,135,136.21	970,135,136.21
FEDERAL MINISTRY OF POLICE AFFAIRS	4,337,634,374.24		4,337,634,374.24
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,347,886,957.34	4,522,484,009.68	5,870,370,967.02
NIGERIA COMMUNICATION SATELLITE	-	1,955,973,968.57	1,955,973,968.57
NIPOST	39,562,439,061.00		39,562,439,061.00
NATIONAL SECURITY ADVISER	12,366,838,690.40	23,807,670,389.20	36,174,509,079.60
DIRECTORATE OF STATE SECURITY SERVICE	4,953,485,049.00	5,261,066,583.92	10,214,551,632.92
NATIONAL INTELLIGENT AGENCY	2,506,397,390.00	3,300,583,763.00	5,806,981,153.00
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	1,231,511,992.99	2,358,650,084.80	3,590,162,077.79
CODE OF CONDUCT TRIBUNAL	524,092,679.93	621,274,566.32	1,145,367,246.25
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	543,835,824.44	670,107,067.45	1,213,942,891.89
POLICE SERVICE COMMISSION HQTRS	61,442,255,410.71	1,192,466,459.47	62,634,721,870.18

NOTE 46: - Contd.CAPITAL GRANTS

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	277,357,110.60	13,558,488,120.93	13,835,845,231.53
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP) NATIONAL	12,408,675,986.96	2,675,256,588.64	15,083,932,575.60
COMMISSION FOR REFUGEES LAGOS LIAISON	142,429,840.70	7,327,628,457.09	7,470,058,297.79
OFFICE NATIONAL IDENTITY MANAGEMENT COMMISSION NATIONAL	3,816,736,542.30	248,185,376.51	4,064,921,918.81
MERIT AWARD FEDERAL ROAD SAFETY COMMISSION	351,598,911.78	626,965,155.79	978,564,067.57
PRESIDENTIAL ADVISORY COMMITTEE NEW PARTNERSHIP FOR	5,596,725,229.72	136,130,002.00	5,732,855,231.72
AFRICAN DEVELOPMENT NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	3,269,161,588.76	3,269,161,588.76
NATIONAL PENSION COMMISSION NATIONAL HAJJ	469,978,256.30	345,504,978.00	815,483,234.30
COMMISSION OF NIGERIA NIGERIA CHRISTIAN PILGRIM COMMISSION	5,800,786,199.77	345,504,978.00	6,146,291,177.77
NATIONAL LOTTERY TRUST FUND NATIONAL LOTTERY	240,400,000.00	6,467,896,211.32	6,708,296,211.32
REGULATORY COMMISSION (NLRC) SERVICOM	588,522,700.25	225,169,579.81	813,692,280.06
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMSNATIONAL	247,210,122.90	862,611,635.20	1,109,821,758.10
BOUNDARY COMMISSION (NBC) HQTRS	77,318,400.00	521,044,830.00	598,363,230.00
	366,479,252.47	489,520,989.80	856,000,242.27
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRSFEDERAL MINISTRY OF	85,524,016.40	725,535,644.43	811,059,660.83
	106,999,296.41	145,969,797.81	252,969,094.22
SPECIAL DUTIES SGF	708,302,410.28	75,209,294.00	783,511,704.28
	9,325,523,515.42	1,080,007,850.81	10,405,531,366.23
TERTIARY EDUCATION TRUST FUND	1,612,857,187.29	14,838,544,215.97	16,451,401,403.26
ECONOMIC SECTOR FEDERAL MINISTRY OF	2,884,394,567.67	2,675,256,588.64	5,559,651,156.31
AGRICULTURE FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED	-	62,044,192.46	62,044,192.46
PRODUCTS TECHNOLOGY, KANO AGRICULTURAL RESEARCH AND			
MANAGEMENT INSTITUTE(ARMTI) - ILORIN			
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN			
NATIONAL CEREALS RESEARCH INSTITUTE - BADEGGI NATIONAL	150,657,613,595.45	100,424,668,388.41	251,082,281,983.86
VETERINARY RESEARCH INSTITUTE- VOM NATIONAL ROOT CROPS RESEARCH			
INSTITUTE- UMUDIKE	496,397,376.10	1,495,859,809.37	1,992,257,185.47
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	3,165,450,455.63	1,233,136,222.39	4,398,586,678.02
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA NATIONAL ANIMAL PRODUCT	3,695,362,693.45	4,445,462,107.61	8,140,824,801.06
RESEARCH INSTITUTE- ZARIA NATIONAL HORTICULTURAL RESEARCH INSTITUTE-			
IBADAN NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY(NALDA)	1,053,714,316.50	1,666,693,198.62	2,720,407,515.12
HQTRS	1,273,601,431.64	1,560,453,754.01	2,834,055,185.65
COCOA RESEARCH INSTITUTE- IBADAN INSTITUTE OF AGRICULTURAL	1,535,671,728.08	2,147,446,380.54	3,683,118,108.62
RESEARCH AND TRAINING-IBADAN			
RUBBER RESEARCH INSTITUTE- BENIN NATIONAL INSTITUTE OF	230,250,147.33	330,466,900.53	560,717,047.86
FRESHWATER FISH- NEW BUSSA NATIONAL AGRIC. EXTENSION RESEARCH			
LIAISON SERVICES-ZARIA	642,084,200.75	699,141,816.92	1,341,226,017.67
VETERINARY COUNCIL OF NIGERIA FEDERAL COLLEGE OF	752,749,052.37	1,208,017,159.45	1,960,766,211.82
ANIMAL HEALTH AND PRODUCTION TECHNOLOGY -	662,947,567.67	856,617,581.02	1,519,565,148.69
IBADAN FEDERAL COLLEGE OF AGRICULTURE - AKURE FEDERAL COLLEGE			
OF AGRICULTURE, MOORE PLANTATION-IBADAN	558,371,791.27		558,371,791.27
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU FEDERAL COLLEGE OF FRESH		774,288,761.37	
WATER FISHERIES TECHNOLOGY -NEW BUSSA	872,436,248.91		1,646,725,010.28
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY		794,083,670.14	
- VOM COLLEGE OF VETERINARY AND MEDICAL LABORATORY	119,699,638.24		913,783,308.38
TECHNOLOGY - VOM FEDERAL COLLEGE OF FRESH		273,796,555.03	
WATER FISHERIES - BAGA FEDERAL COLLEGE OF FISHERIES AND MARINE	1,083,509,826.29	828,460,378.68	1,357,306,381.32
TECHNOLOGY -LAGOS	449,869,555.77		1,278,329,934.45
FEDERAL CO-OPERATIVE COLLEGE- IBADAN FEDERAL CO-OPERATIVE		715,721,364.28	
COLLEGE- KADUNA FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	100,305,345.25		816,026,709.53
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY -OWERRI		100,515,015.99	
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU -JOS	967,770,767.35		1,068,285,783.34
		654,814,451.03	
	493,040,487.05		1,147,854,938.08
		736,705,364.64	
	435,020,050.06		1,171,725,414.70
		570,642,492.57	
	1,919,650,688.67		2,490,293,181.24
		1,750,018,445.89	
	277,058,152.94		2,027,076,598.83
		175,772,394.23	
	1,209,685,229.37		1,385,457,623.60
		518,326,520.66	
	871,894,651.54		1,390,221,172.20
		212,108,754.40	
	811,506,455.16		1,023,615,209.56
		296,667,671.86	
	4,834,814,761.09		5,131,482,432.95
		2,487,544,172.91	
	339,134,318.38		2,826,678,491.29
		346,469,868.61	
	891,859,383.92	575,176,982.38	1,238,329,252.53
	562,263,300.30	1,261,587,330.82	1,137,440,282.68
	179,884,152.51		1,441,471,483.33
		293,984,357.90	
	391,895,686.99		685,880,044.89
		484,858,118.17	
	3,257,354,110.27		3,742,212,228.44

NOTE 46: - Contd. CAPITAL GRANTS

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	830,348,530.14	2,946,233,815.76	3,776,582,345.90
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	131,531,855.41	893,783,440.19	1,025,315,295.60
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	70,518,998.70	251,542,855.03	322,061,853.73
NIGERIAN INSTITUTE OF STORED SOIL SCIENCE (NISS) HQTRS	8,798,679,799.93	257,739,522.89	9,056,419,322.82
NIGERIA NATIONAL PRODUCTS RESEARCH,	806,818,980.29	7,540,092,823.30	8,346,911,803.59
ILORIN NATIONAL SEEDS COUNCIL	1,528,039,990.45	1,273,704,818.35	2,801,744,808.80
NIGERIA AGRICULTURAL QUARANTINE SERVICE	360,835,080.74	1,566,355,303.87	1,927,190,384.61
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	31,467,369.00	401,728,128.45	433,195,497.45
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	528,149,841.80	27,625,883.60	555,775,725.40
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	2,178,740,696.79	723,644,398.45	2,902,385,095.24
FEDERAL MINISTRY OF FINANCE - HQTRS DEBT MANAGEMENT OFFICE	15,837,477,710.57	2,256,296,303.81	18,093,774,014.38
INVESTMENT AND SECURITIES TRIBUNAL	88,632,739.40	5,432,488,033.72	5,521,120,773.12
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	684,368,423.56	208,832,580.06	893,201,003.62
ZONAL OFFICE PORTHARCOURT	18,671,288,901.30	105,251,487.90	18,776,540,389.20
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD)	-	64,937,029,940.29	64,937,029,940.29
HQTRS FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	259,313,226.77		259,313,226.77
STANDARD ORGANIZATION OF NIGERIA		446,184,947.51	
NATIONAL AUTOMOTIVE COUNCIL	5,044,114,425.70		5,490,299,373.21
INDUSTRIAL TRAINING FUND		12,254,647,725.88	12,254,647,725.88
NIGERIAN EXPORT PROMOTION COUNCIL	-		
FINANCIAL REPORTING COUNCIL OF NIGERIA		2,565,531,827.60	3,022,307,884.10
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY		717,014,929.80	1,425,471,215.98
CONSUMER PROTECTION COUNCIL	3,022,307,884.10	116,056,818.00	3,045,832,703.74
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENTBOARD	1,425,471,215.98	22,086,962,494.26	717,014,929.80
FEDERAL PRODUCE INSPECTION	480,300,876.14	1,700,698,406.10	9,579,720,194.88
EXTERNAL TRADE SECTOR, GENEVA (WTO)	-		22,838,601,620.94
ONNE OIL AND GAS FREE ZONE AUTHORITY TAFAWA BALEWA SQUARE MANAGEMENT BOARD	9,463,663,376.88	688,236,894.07	1,821,186,617.44
NIGERIA COMMODITY EXCHANGE (NCX)	751,639,126.68		
NIGERIA TRADE OFFICE, TAIWAN	120,488,211.34	251,762,337.20	688,236,894.07
NIGERIA TRADE OFFICE, CHINA		2,732,390,120.02	
SMEDAN - H/QTRS		1,024,881,816.61	23,622,411.80
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	-	614,306,635.50	2,428,615,526.89
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN)		91,970,920.60	3,824,697,074.00
ABUJA FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS		105,155,189.90	1,510,230,376.44
INDUSTRIAL ARBITRATION PANEL	23,622,411.80	18,534,484,736.78	627,953,842.90
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES NATIONAL PRODUCTIVITY CENTRE	2,176,853,189.69	329,220,904.80	107,959,423.30
NATIONAL DIRECTORATE OF EMPLOYMENT	1,092,306,953.98	255,154,540.00	15,609,415,910.84
GENEVA LABOUR DESK OFFICE	485,348,559.83	4,887,908,089.35	18,628,901,748.49
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	13,647,207.40	502,583,304.81	344,220,904.80
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	15,988,502.70	1,871,883,141.60	5,275,642,983.91
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	15,504,260,720.94	3,669,804,666.01	5,077,558,032.75
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	94,417,011.71	11,629,670,409.91	867,334,368.25
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	15,000,000.00		2,062,767,963.60
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	5,020,488,443.91	3,273,386,953.38	10,901,967,512.60
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO	189,649,943.40		11,629,670,409.91
AKWA IBOM STATE	364,751,063.44	5,479,282,328.22	1,383,776,725.28
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE	190,884,822.00		8,183,394,491.38
SUN STATE ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	7,232,162,846.59	533,444,887.28	
ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE		456,997,907.20	5,914,262,133.05
ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA	-		
STATE ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	1,383,776,725.28	3,164,961,009.68	938,962,927.44
NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	4,910,007,538.00		2,561,436,567.93
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.		190,127,808.30	
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE, COOPERATIVE INFORMATION NETWORK	434,979,804.83		3,477,149,787.53
		84,999,999.02	
	405,518,040.16		211,638,811.10
	2,104,438,660.73	92,890,000.02	
			97,951,615.02
	312,188,777.85	19,002,999.94	
			94,390,000.02
	21,511,002.80	193,840,186.77	
			54,002,999.94
	12,951,616.00	76,459,931.27	
			216,340,186.77
	1,500,000.00	70,737,564.64	
			88,959,931.27
	35,000,000.00	187,569,597.33	
			98,237,564.64
	22,500,000.00	73,271,846.74	
			212,569,597.33
	12,500,000.00	136,574,303.99	
			98,271,846.74
	27,500,000.00	25,005,000.00	
			195,436,973.34
	25,000,000.00		
			577,630,535.38
	25,000,000.00		
	58,862,669.35		
	552,625,535.38		

NOTE 46: - Contd.CAPITAL GRANTS

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	2,022,909,041.26	1,018,799,162.46	3,041,708,203.72
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT BIORESOURCE	19,664,576.74	40,129,556.70	59,794,133.44
DEVELOPMENT CENTRE ISANLU, KOGI STATE	672,171,538.82	32,193,080.98	704,364,619.80
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	50,575,068.95	367,451,110.45	418,026,179.40
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	115,500,000.00	39,716,412.92	155,216,412.92
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE BIORESOURCE	40,931,478.96	114,976,369.07	155,907,848.03
DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE			
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE BIORESOURCE	194,802,000.04	28,065,237.22	222,867,237.26
DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE			
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE BIORESOURCE	77,204,327.29	201,933,480.95	279,137,808.24
DEVELOPMENT CENTRE AGBOKIM - WATERFALL,CROSS RIVER	73,014,675.95	103,105,256.37	176,119,932.32
STATE AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE AQUATIC			
BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	112,000,000.00	84,123,901.50	196,123,901.50
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBOOTU CROSS RIVER STATE	56,459,996.83	212,635,186.12	269,095,182.95
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	8,700,000.00	138,528,728.08	147,228,728.08
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATEBIORESOURCE	10,949,999.99	30,370,140.65	41,320,140.64
DEVELOPMENT CENTRE BILIRI GOMBE STATE			
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	80,949,998.99	30,620,216.82	111,570,215.81
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH,PLATEAU STATE	16,950,000.00	139,947,040.00	156,897,040.00
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	10,950,000.00	222,497,340.00	233,447,340.00
	10,940,587.50	31,670,240.04	42,610,827.54
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWASTATE	165,699,997.86	18,739,338.16	184,439,336.02
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATEBIORESOURCE	82,911,120.00	221,757,144.75	304,668,264.75
DEVELOPMENT CENTRE, ABAGANA ANAMBRASTATE			
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	60,950,000.00	72,877,728.12	133,827,728.12
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	25,504,090.00	67,908,385.31	93,412,475.31
BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTASTATE	14,700,000.00	108,880,290.25	123,580,290.25
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	129,349,999.98	16,377,740.00	145,727,739.98
AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA	90,530,000.00	82,420,240.00	172,950,240.00
STATE BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATEBOARD FOR	13,447,200.00	294,669,594.87	308,116,794.87
TECHNOLOGY BUSINESS INCUBATOR CENTRE -ABUJA	28,555,000.00	18,847,700.00	47,402,700.00
TECHNOLOGY INCUBATION CENTRE, GOMBE TECHNOLOGY INCUBATION	5,000,000.00	28,940,300.00	33,940,300.00
CENTRE, KATSINA TECHNOLOGY INCUBATION CENTRE, LAFIA TECHNOLOGY	611,386,596.68		611,386,596.68
INCUBATION CENTRE, LOKOJA TECHNOLOGY INCUBATION CENTRE,		33,810,200.00	
MAKURDI NORTH WEST ZONAL OFFICE, KANO NORTH EAST	54,048,067.03		87,858,267.03
ZONAL OFFICE, BAUCHI NORTH CENTRAL ZONAL OFFICE,	45,045,069.25	1,774,781,187.50	1,819,826,256.75
MINNA SOUTH WEST ZONAL OFFICE, LAGOS SOUTH SOUTH	109,496,033.90	39,085,103.81	148,581,137.71
ZONAL OFFICE, BENIN SOUTH EAST ZONAL OFFICE, NNEWI	87,261,687.00	38,070,000.00	125,331,687.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE TECHNOLOGY BUSINESS	58,996,033.90	48,602,620.53	107,598,654.43
INCUBATOR CENTRE - ABA TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	3,000,000.00	40,650,000.00	43,650,000.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI TECHNOLOGY BUSINESS	3,000,000.00	35,354,932.08	38,354,932.08
INCUBATOR CENTRE - CALABAR TECHNOLOGY BUSINESS INCUBATOR CENTRE -	3,565,913.00	37,000,000.00	40,565,913.00
MINNA TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI TECHNOLOGY	3,000,000.00	25,010,000.00	28,010,000.00
BUSINESS INCUBATOR CENTRE - MAIDUGURITECHNOLOGY BUSINESS	3,000,000.00	25,010,000.00	28,010,000.00
INCUBATOR CENTRE - GUSAU TECHNOLOGY BUSINESS INCUBATOR CENTRE -	3,000,000.00	32,208,999.64	28,010,000.00
SOKOTO TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO TECHNOLOGY	3,000,000.00	25,010,000.00	35,208,999.64
BUSINESS INCUBATOR CENTRE - B/ KEBBI	48,249,243.19	25,010,000.00	73,259,243.19
	23,289,700.00	31,009,972.54	48,299,700.00
	71,402,759.89	42,874,851.00	102,412,732.43
	156,488,666.95	30,932,682.62	199,363,517.95
	31,039,580.92	71,043,526.30	61,972,263.54
	18,027,414.84	33,015,734.21	89,070,941.14
	26,298,051.51	29,199,999.63	59,313,785.72
	49,938,666.94	31,844,999.99	79,138,666.57
	17,500,539.97	31,648,310.00	49,345,539.96
	28,519,511.68	24,333,973.89	60,167,821.68
	26,910,263.79	26,340,598.75	51,244,237.68
	36,440,017.72	31,845,000.00	62,780,616.47
	16,326,598.00	31,845,000.00	48,171,598.00
	27,048,670.00		58,893,670.00

NOTE 46: - Contd.CAPITAL GRANTS

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKOTECHNOLOGY	39,548,920.00	23,175,106.98	62,724,026.98
BUSINESS INCUBATOR CENTRE - BAUCHI TECHNOLOGY BUSINESS	39,546,375.00	31,845,000.00	71,391,375.00
INCUBATOR CENTRE - IBADAN TECHNOLOGY BUSINESS INCUBATOR CENTRE -	30,980,810.45	25,770,819.99	56,751,630.44
BENIN	64,040,885.00	26,310,300.00	90,351,185.00
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	16,641,383.48	31,845,000.00	48,486,383.48
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA TECHNOLOGY BUSINESS	75,539,130.00	24,270,875.60	99,810,005.60
INCUBATOR CENTRE - YOLA TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	26,250,371.25	25,825,943.00	52,076,314.25
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA NATIONAL CENTRE FOR	69,230,636.90	57,694,999.95	126,925,636.85
GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	380,539,217.35	24,329,943.40	404,869,160.75
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA NATIONAL CENTRE FOR			
TECHNOLOGY MANAGEMENT, HQTRS, ILE	92,499,704.20	46,229,215.16	138,728,919.36
IFE REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM			
- LAGOS) NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE	19,480,120.56	83,768,960.00	103,249,080.56
-NNEWI			
AFRICA REGIONAL CENTRE FOR SPACE SCIENCE &TECHNOLOGY -	115,125,731.82	205,298,518.36	320,424,250.18
ILE-IFE			
	99,589,374.00	29,603,159.64	129,192,533.64
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA			
	390,388,687.97	314,184,030.84	704,572,718.81
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS			
	364,166,878.88		364,166,878.88
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE CENTRE FOR GEODESY			
AND GEODYNAMICS TORO BAUCHI NIGERIAN BUILDING AND ROAD RESEARCH	116,495,537.67		333,181,658.30
INSTITUTE - LAGOS PROJECT DEVELOPMENT INSTITUTE - ENUGU NATIONAL		216,686,120.63	
OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION -	35,779,500.01	125,690,160.18	161,469,660.19
ABUJA NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA			
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	10,027,059,271.11	283,505,999.85	10,310,565,270.96
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI FEDERAL INSTITUTE OF	5,565,532,807.34	139,323,289.09	5,704,856,096.43
INDUSTRIAL RESEARCH, ABUJA LIASONOFFICE	335,301,931.10	10,708,809,407.99	11,044,111,339.09
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE	1,739,731,315.75	7,797,820,747.24	9,537,552,062.99
-KANO FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA FEDERAL			
INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG FEDERAL INSTITUTE OF	967,686,954.76	663,515,237.38	1,631,202,192.14
INDUSTRIAL RESEARCH - OWODE FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -			
SOUTH SOUTHZONE	3,389,633,510.09	1,223,914,085.03	4,613,547,595.12
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL			
- ENUGU FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -	6,120,562.92	379,643,629.14	385,764,192.06
LANGTANG SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU HYDRAULIC			
EQUIPMENT RESEARCH INSTITUTE - KANO ENGINEERING MATERIALS DEVELOPMENT	6,103,542.25	3,080,105,510.52	3,086,209,052.77
INSTITUTE - AKURE NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY			
(NILEST) HQTRS HEAVY LEATHER	8,486,142.79	5,000,000.00	13,486,142.79
MANUFACTURE CENTRE, MAIDUGURI LIGHT LEATHER MANUFACTURE	18,487,970.78		18,487,970.78
CENTRE, SOKOTO RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS EFFLUENT &			
POLLUTION MONITORING CENTRE, KANO SOUTH-WEST REGIONAL CLUSTER	15,039,681.13	148,769,702.53	15,039,681.13
RESEARCH & DEVELOPMENTCENTER, ABEOKUTA - OGUN STATE	7,611,011.89	68,066,956.71	156,380,714.42
SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENTEXTENSION CENTER,	6,089,708.00		74,156,664.71
OWERRI - IMO STATE		20,807,852.43	
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT	-		20,807,852.43
EXTENSION CENTRE, AFUZE - EDO STATE NIGERIA INSTITUTE FOR SCIENCE		10,348,296.89	
LABORATORY TECHNOLOGY - IBADAN	1,077,170,229.24		1,087,518,526.13
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT		2,174,785,062.86	
CENTRE - OKENE NATIONAL CENTRE FOR REMOTE SENSING - JOS	486,153,135.95	448,360,201.94	486,153,135.95
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNATECHNOLOGY	375,854,679.99	179,029,955.51	2,550,639,742.85
BUSINESS INCUBATOR CENTRE - ILORIN TECHNOLOGY BUSINESS	1,624,678,770.97		2,073,038,972.91
INCUBATOR CENTRE - TARABA TECHNOLOGY BUSINESS INCUBATOR	172,956,773.87	1,526,966,155.18	351,986,729.38
CENTRE - KADUNA			
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	94,389,354.85	59,696,576.05	1,621,355,510.03
		120,618,424.80	
	467,696,159.91	309,731,829.59	527,392,735.96
	75,014,994.84	82,624,719.50	195,633,419.64
	96,593,084.75		406,324,914.34
	42,499,995.38	187,896,738.59	125,124,714.88
	16,499,909.20	214,490,798.24	204,396,647.79
	581,214,487.32	42,680,000.00	795,705,285.56
	187,835,211.08	519,081,994.67	230,515,211.08
	332,636,749.52	146,285,094.93	851,718,744.19
	998,925,551.19	462,442,551.34	1,145,210,646.12
		1,473,709,449.98	
	40,380,195.88	20,287,323.10	502,822,747.22
	68,691,058.32	28,270,253.39	1,542,400,508.30
	67,234,200.64	34,015,000.00	87,521,523.74
	898,666,324.75	64,349,110.65	926,936,578.14
	420,402,688.07		454,417,688.07
	212,622,664.82		276,971,775.47

NOTE 46: - Contd.CAPITAL GRANTS

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME,TARABA	389,048,654.68	103,057,024.34	492,105,679.02
SOKOTO ENERGY RESEARCH CENTRE FOR ENERGY			
RESEARCH AND DEVELOPMENT, NSUKANATIONAL CENTRE FOR ENERGY	122,031,515.68	72,453,677.93	194,485,193.61
EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS. NATIONAL	337,697,017.27	585,344,048.26	923,041,065.53
CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY			
OF ILORIN NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT	220,448,236.02	108,907,378.52	329,355,614.54
,UNIVERSITY OF BENIN TECHNOLOGY BUSINESS			
INCUBATOR - ENUGU ENERGY COMMISSION OF NIGERIA	52,277,346.25	323,486,419.18	375,763,765.43
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD),			
ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	8,821,429,656.22	120,189,488.86	8,941,619,145.08
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI TECHNOLOGY BUSINESS			
INCUBATION CENTRE ILE-IFE FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	450,649,385.03	30,922,858.34	481,572,243.37
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY NIGERIAN RAILWAY	62,129,821.06	2,475,352,410.61	2,537,482,231.67
CORPORATION NATIONAL INLAND WATERWAYS AUTHORITY MARITIME			
ACADEMY, ORON COUNCIL FOR THE REGULATION OF FREIGHT	58,655,954.93	349,899,023.35	408,554,978.28
FORWARDING IN NIGERIA			
NIGERIA CIVIL AVIATION AUTHORITY, IKEJA, LAGOS NIGERIAN COLLEGE OF	213,576,383,312.77	120,963,488.15	213,697,346,800.92
AVIATION TECHNOLOGY, ZARIA NIGERIAN METEOROLOGICAL	23,709,015,326.00	34,031,325.60	23,743,046,651.60
AGENCY FEDERAL INLAND REVENUE SERVICES ACCIDENT	14,172,055,513.79	132,106,612,175.97	146,278,667,689.76
INVESTIGATION BUREAU NIGERIA AIRSPACE MANAGEMENT	7,538,879,688.83	13,442,017,679.86	20,980,897,368.69
AGENCY FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS NATIONAL	2,883,018,154.87	14,108,996,236.76	16,992,014,391.63
RURAL ELECTRIFICATION AGENCY NIGERIAN ELECTRICITY REGULATORY	4,641,806,205.71	7,888,889,553.24	12,530,695,758.95
COMMISSION ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	-	1,087,428,907.40	1,087,428,907.40
NATIONAL POWER TRAINING INSTITUTE NIGERIA ELECTRICITY	7,496,547,869.86		
LIABILITY MANAGEMENT LIMITED TRANSMISSION COMPANY OF		4,727,663,826.85	12,224,211,696.71
NIGERIA NIGERIAN BULK ELECTRICITY TRADING PLC OFFICE OF THE	1,867,325,678.80		
SURVEYOR-GENERAL OF THE FEDERATION FEDERAL SCHOOL OF	160,976,161,025.33	7,350,385,560.78	1,867,325,678.80
SURVEY, OYO FEDERAL ROAD MAINTENANCE AGENCY COUNCIL	394,457,653.73	2,014,813,795.21	168,326,546,586.11
FOR THE REGULATION OF ENGINEERING IN NIGERIA(COREN)	4,200,938,914.98	166,480,682,426.37	2,409,271,448.94
SURVEY COUNCIL OF NIGERIA REGIONAL CENTRE FOR	681,572,481,685.96	208,000,000.40	170,681,621,341.35
TRAINING IN AEROSPACE SURVEY MINSITRY OF ENERGY (PETROLEUM RESOURCES)	25,890,883,785.80	3,469,750,000.00	681,780,481,686.36
HQTRS DEPARTMENT OF PETROLEUM RESOURCES PETROLEUM	12,821,521,670.34		29,360,633,785.80
TRAINING INSTITUTE NIGERIA CONTENT DEVELOPMENT AND MONITORING	1,360,002,128.25	23,124,453,809.83	12,821,521,670.34
BOARD	1,472,096,827.05	1,262,720,969.99	24,484,455,938.08
	2,520,919,652.97	1,084,914,221.94	2,734,817,797.04
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA) NIGERIA NUCLEAR	29,384,812,365.58	974,866,794.74	3,605,833,874.91
REGULATORY AUTHORITY FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT -	9,248,065,221.81	1,139,396,360.34	30,359,679,160.32
HQTRS	8,071,542,117.51	20,784,363,152.13	10,387,461,582.15
	243,426,741.50	12,221,421,320.48	28,855,905,269.64
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	35,324,418,476.94	3,462,717,520.13	12,464,848,061.98
	603,771,575.45	441,172,112.89	38,787,135,997.07
NIGERIAN GEOLOGICAL SURVEY AGENCY. NATIONAL STEEL RAW	421,832,738.52	24,373,206,833.46	1,044,943,688.34
MATERIALS EXPLORATION AGENCY,KADUNA			24,795,039,571.98
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS METALLURGICAL	299,002,650.46	302,137,558.81	
TRAINING INSTITUTE, ONITSHA NATIONAL IRON ORE MINING PROJECT -			601,140,209.27
ITAKPE NIGERIA INSTITUTE OF MINING AND GEOSCIENCE NIGERIA MINING	1,308,413,669.34	516,277,402.57	
CADASTRE OFFICE & CENTRES AJAOKUTA STEEL COMPANY	4,334,924,932.21	261,468,984.81	1,824,691,071.91
LIMITED SOLID MINERAL DEVELOPMENT FUND OFFICE BUDGET AND	2,112,347,919.04	2,046,288,848.76	4,596,393,917.02
NATIONAL PLANNING NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC	385,903,007.84	912,371,807.86	4,158,636,767.80
RESEARCHCENTRE FOR MANAGEMENT DEVELOPMENT NATIONAL	1,149,155,169.34	1,452,338,633.31	1,298,274,815.70
BUREAU OF STATISTICS BUDGET OFFICE OF THE	880,650,598.09		2,601,493,802.65
FEDERATION NATIONAL SALARIES, INCOMES AND WAGES COMMISSION		1,664,000,229.12	880,650,598.09
	4,521,252,020.01		
		1,262,720,969.99	6,185,252,249.13
	59,509,185.00		
		4,008,786,581.78	1,322,230,154.99
	3,432,308,578.15		
		38,540,492.40	7,441,095,159.93
	1,735,863,632.67		
		1,857,949,683.77	1,774,404,125.07
	399,169,712.45		
		902,462,212.56	2,257,119,396.22
	596,216,892.02		
		518,538,781.10	1,498,679,104.58
		577,095,279.44	
	176,768,092.80	342,686,008.32	695,306,873.90
	163,633,918.52	327,938,892.36	740,729,197.96
	430,015,127.61	338,779,169.34	772,701,135.93
	425,569,722.73	303,424,109.19	753,508,615.09
	112,555,136.71	146,151,847.27	451,334,306.05
	1,476,366,187.42	1,077,842,150.03	1,779,790,296.61
	195,804,878.50	488,236,205.65	341,956,725.77
	1,140,469,420.14	561,206,171.46	2,218,311,570.17
	2,497,793,475.16	492,289,059.28	2,986,029,680.81
	1,122,195,505.85	623,478,904.80	1,683,401,677.31
	-	398,919,338.09	492,289,059.28
	312,116,017.32		935,594,922.12
	231,042,631.05		629,961,969.14

NOTE 46: - Contd.

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	183,095,286,751.88	564,603,696.16	183,659,890,448.04
FISCAL RESPONSILIBITY COMMISSION FEDERAL MINISTRY OF	1,301,379,942.96	204,926,564.26	1,506,306,507.22
WATER RESOURCES - HQTRSNIGERIA HYDROLOGICAL SERVICE	10,207,595,958.89	31,713,275,481.59	41,920,871,440.48
AGENCY ANAMBRA/ IMO RBDA	5,559,760,275.21	883,291,100.18	6,443,051,375.39
BENIN/ OWENA RBDA CHAD BASIN	2,695,841,489.33	9,681,030,198.15	12,376,871,687.48
RBDA CROSS RIVER RBDA HADEJIA-	40,779,941,424.24	4,972,664,397.32	45,752,605,821.56
JAMAÃ»ARE RBDALOWER BENUE	9,109,162,177.40	1,644,029,628.26	10,753,191,805.66
RBDA LOWER NIGER RBDA NIGER	7,186,982,111.72	8,867,450,725.61	16,054,432,837.33
DELTA RBDA OGUN/ OSUN RBDA	7,570,298,282.90	5,801,797,746.10	13,372,096,029.00
SOKOTO RIMA RBDA UPPER BENUE	4,222,721,375.22	4,558,654,050.01	8,781,375,425.23
RBDA UPPER NIGER RBDA	4,422,854,423.73	6,526,937,197.35	10,949,791,621.08
NATIONAL WATER RESOURCES INSTITUTE- KADUNA NIGERIA INTEGRATED	9,242,752,438.88	5,725,014,776.46	14,967,767,215.34
WATER MANAGEMENT COMMISSIONGURARA WATER MANAGEMENT AUTHORITY	5,015,967,124.02	2,693,633,038.19	7,709,600,162.21
LAW & JUSTICES SECTOR NATIONAL JUDICIAL	8,178,495,002.75	5,643,876,701.95	13,822,371,704.70
COUNCIL- ABUJA SUPREME COURT OF NIGERIA	2,842,310,765.75	3,054,747,906.24	5,897,058,671.99
COURT OF APPEAL FEDERAL HIGH	820,580,764.99	4,901,353,858.00	5,721,934,622.99
COURT-LAGOS HIGH COURT OF JUSTICE-FCT ABUJA	1,039,620,611.62	1,042,264,660.94	2,081,885,272.56
SHARIA COURT OF APPEAL-ABUJA CUSTOMARY	192,335,664.11	334,734,777.71	527,070,441.82
COURT OF APPEAL-ABUJANATIONAL INDUSTRIAL	-	354,859,525.03	354,859,525.03
COURT NATIONAL JUDICIAL INSTITUTE-ABUJA			
JUDICIARY SERVICE COMMITTEE-FCT ABUJA FEDERAL JUDICIARY	17,229,968,681.28	5,200,059,543.31	22,430,028,224.59
SERVICE COMMISSION-ABUJAFEDERAL MINISTRY OF JUSTICE -	16,824,050,731.22	4,581,612,126.31	21,405,662,857.53
HQTRS NIGERIAN LAW REFORM COMMISSION LEGAL	6,387,028,971.08	5,451,000,000.00	11,838,028,971.08
AID COUNCIL COUNCIL OF LEGAL EDUCATION	10,054,129,369.84	7,263,126,142.95	17,317,255,512.79
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIESNATIONAL	77,416,194,194.32	4,516,966,746.26	81,933,160,940.58
HUMAN RIGHTS COMMISSION	743,462,099.92	1,166,627,278.39	1,910,089,378.31
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION NATIONAL DRUG LAW	21,450,465,614.46	1,545,240,713.79	22,995,706,328.25
ENFORCEMENT AGENCY NIGERIAN COPYRIGHT COMMISSION	7,831,613,221.61	12,604,618,698.94	20,436,231,920.55
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	50,309,336,002.34	1,886,379,825.10	52,195,715,827.44
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCESCOMMISSION	1,075,067,567.58	2,137,021,254.14	3,212,088,821.72
CODE OF CONDUCT BUREAU	3,543,605,723.85	3,880,614,747.14	7,424,220,470.99
REGIONAL SECTOR FEDERAL CAPITAL	12,432,435,254.17	860,297,842.20	13,292,733,096.37
TERRITORY ADMINISTRATIONFEDERAL MINISTRY OF NIGER	431,975,929.65	447,099,379.25	879,075,308.90
DELTA HQTRS NIGER DELTA DEVELOPMENT COMMISSION	51,978,852.18	48,591,727.20	100,570,579.38
SOCIAL SECTOR NATIONAL CENTER FOR	30,273,774.83	132,457,285.56	162,731,060.39
WOMEN DEVELOPMENT CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	92,302,018.50	146,392,033.29	238,694,051.79
NATIONAL YOUTH SERVICE CORPS (NYSC) NIGERIA FOOTBALL	2,112,896,971.42	604,600,114.29	2,717,497,085.71
FEDERATION NIGERIA INSTITUTE FOR SPORTS (NIS) FEDERAL	64,273,538.58	64,856,413.00	129,129,951.58
MINISTRY OF WOMEN AFFAIRS - HQTRS FEDERAL MINISTRY OF YOUTH &	774,481,848.50	457,992,617.38	1,232,474,465.88
SPORTS DEVELOPMENT -HQTRS	21,176,400.00	84,876,398.00	106,052,798.00
FEDERAL MINISTRY OF EDUCATION - HQTRS UNIVERSAL BASIC EDUCATION	2,883,931,795.03	1,621,048,231.66	4,504,980,026.69
(UBE) COMMISSION WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	1,089,623,806.50	1,410,960,190.14	2,500,583,996.64
JOINT ADMISSIONS MATRICULATION BOARD WEST AFRICAN	1,170,261,762.73	858,779,078.83	2,029,040,841.56
EXAMINATION COUNCIL (LOCAL) NIGERIAN INSTITUTE FOR EDUCATION	27,098,948,504.38	13,077,202,995.16	40,176,151,499.54
PLANNERS & ADMINISTRATION	42,662,883,975.08	37,289,077,463.45	79,951,961,438.53
NATIONAL LIBRARY OF NIGERIA NATIONAL	41,049,999,999.30		41,049,999,999.30
EXAMINATIONS COUNCIL MASS LITERACY			
COUNCIL NOMADIC EDUCATION COMMISSION	1,945,644,295.79	2,798,405,587.09	4,744,049,882.88
	1,646,815,190.96	480,513,947.72	2,127,329,138.68
	1,465,891,518.69	699,658,728.91	2,165,550,247.60
	235,102,584.06	189,836,050.92	424,938,634.98
	454,064,905.69	182,055,112.18	636,120,017.87
	3,355,810,881.20	4,814,305,478.03	8,170,116,359.23
	6,969,132,916.70	5,593,674,748.11	12,562,807,664.81
	29,460,393,815.46	25,535,546,169.50	54,995,939,984.96
	31,341,472,958.07	3,269,556,073.44	34,611,029,031.51
	97,085,436.77	21,808,264.40	118,893,701.17
	56,588,082.28		56,588,082.28
	199,400,665.77	603,177,947.00	802,578,612.77
	197,263,304.78	1,045,393,009.92	1,242,656,314.70
	1,659,183,560.29	2,214,077,408.70	3,873,260,968.99
	6,043,347,944.69	386,667,606.80	6,430,015,551.49
	1,546,985,998.09	781,022,389.40	2,328,008,387.49
	562,217,251.36	1,304,885,652.69	1,867,102,904.05

NOTE 46: -
Contd.

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCILNATIONAL BUSINESS	486,126,639.91	360,263,432.45	846,390,072.36
AND TECHNICAL EDUCATION BOARD TEACHERS REGISTRATION COUNCIL OF	126,492,488.89	169,634,446.48	296,126,935.37
NIGERIA COMPUTER REGISTRATION COUNCIL OF NIGERIA NATIONAL	1,513,641,249.66	105,592,132.68	1,619,233,382.34
COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	66,809,371.80	32,557,719.60	99,367,091.40
NATIONAL TEACHERS INSTITUTE FEDERAL			
POLYTECHNIC ADO-EKITI FEDERAL POLYTECHNIC	3,143,176,357.54	500,262,689.25	3,643,439,046.79
BAUCHI FEDERAL POLYTECHNIC BIDA FEDERAL			
POLYTECHNIC IDAH FEDERAL POLYTECHNIC KAURA-	1,924,437,962.65	1,533,716,271.42	3,458,154,234.07
NAMODA FEDERAL POLYTECHNIC MUBI FEDERAL	2,370,100,458.39	57,851,125.94	2,427,951,584.33
POLYTECHNIC NASARAWA FEDERAL POLYTECHNIC UWANA-	519,978,107.09	43,134,952.60	563,113,059.69
AFIKPO FEDERAL POLYTECHNIC KADUNA FEDERAL	6,919,398,773.29	52,279,797.35	6,971,678,570.64
POLYTECHNIC OFFA FEDERAL POLYTECHNIC EDE	2,887,728,313.67	63,278,512.80	2,951,006,826.47
FEDERAL POLYTECHNIC AUCHI FEDERAL	495,061,694.90	20,674,256.18	515,735,951.08
POLYTECHNIC NEKEDE FEDERAL POLYTECHNIC	68,055,074.37	71,030,139.39	139,085,213.76
OKO FEDERAL POLYTECHNIC DAMATURU FEDERAL	239,594,259.91	329,098,469.12	568,692,729.03
POLYTECHNIC HUSSAINI ADAMU FEDERAL POLYTECHNIC	6,349,713,850.92	406,296,834.80	6,756,010,685.72
GWANDU FEDERAL POLYTECHNIC ILARO YABA	288,895,314.11	352,925,574.68	641,820,888.79
COLLEGE OF TECHNOLOGY FEDERAL POLYTECHNIC	3,955,916,905.34	33,422,537.60	3,989,339,442.94
BALI FEDERAL POLYTECHNIC EKOWE FEDERAL	732,845,645.28	59,830,489.37	792,676,134.65
POLYTECHNIC BONNY FEDERAL POLYTECHNIC UKANA	525,245,034.27	66,384,582.01	591,629,616.28
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGYUROMI, EDO STATE	710,662,250.78	252,481,946.05	963,144,196.83
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE FEDERAL COLLEGE	7,459,003,482.49	58,302,177.40	7,517,305,659.89
OF EDUCATION ABEOKUTA FEDERAL COLLEGE OF EDUCATION	2,911,752,583.09	34,251,237.60	2,946,003,820.69
AKOKA FEDERAL COLLEGE OF EDUCATION ASABA FEDERAL	125,624,588.38	116,540,610.22	242,165,198.60
COLLEGE OF EDUCATION BICHI FEDERAL COLLEGE OF EDUCATION	43,623,715.00	16,134,847.60	59,758,562.60
GOMBE FEDERAL COLLEGE OF EDUCATION GUSAU FEDERAL	3,929,928,764.45	29,295,001.79	3,959,223,766.24
COLLEGE OF EDUCATION KANO FEDERAL COLLEGE OF EDUCATION	296,190,286.42	175,246,581.07	471,436,867.49
KATSINA FEDERAL COLLEGE OF EDUCATION KOTANGORA FEDERAL	6,440,596,261.38	77,011,400.58	6,517,607,661.96
COLLEGE OF EDUCATION OBUDU FEDERAL COLLEGE OF EDUCATION	60,882,494.30	70,744,600.55	131,627,094.85
OKENE FEDERAL COLLEGE OF EDUCATION OMUKU FEDERAL	67,076,488.34	99,432,200.15	166,508,688.49
COLLEGE OF EDUCATION ONDO FEDERAL COLLEGE OF	305,774,326.27	290,778,252.64	596,552,578.91
EDUCATION OYO FEDERAL COLLEGE OF EDUCATION PANKSHIN			
FEDERAL COLLEGE OF EDUCATION POTISKUM FEDERAL COLLEGE OF	216,766,012.77	116,454,561.34	333,220,574.11
EDUCATION UMUNZE FEDERAL COLLEGE OF EDUCATION YOLA			
FEDERAL COLLEGE OF EDUCATION ZARIA FEDERAL COLLEGE OF	705,882,223.55	142,989,318.72	848,871,542.27
EDUCATION EHA-AMUFU ALVAN IKOKU COLLEGE OF EDUCATION,	4,391,547,288.16	52,986,183.67	4,444,533,471.83
OWERRI NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	4,006,643,334.62	42,983,301.89	4,049,626,636.51
UNIVERSITY OF IBADAN	1,400,203,200.75	38,873,171.94	1,439,076,372.69
UNIVERSITY OF LAGOS UNIVERSITY OF NIGERIA,	369,652,102.70	1,181,823,039.14	1,551,475,141.84
NNSUKA AHMADU BELLO UNIVERSITY, ZARIA OBAFEMI	8,632,440,212.94	58,686,907.00	8,691,127,119.94
AWOLOWO UNIVERSITY UNIVERSITY OF BENIN	68,226,364.06	188,050,001.97	256,276,366.03
UNIVERSITY OF JOS UNIVERSITY OF	409,777,165.03	212,089,746.31	621,866,911.34
CALABAR UNIVERSITY OF ILORIN UNIVERSITY	297,836,709.27	67,756,508.93	365,593,218.20
OF ABUJA UNIVERSITY OF AGRICULTURE, ABEOKUTA	182,465,482.53	42,717,354.81	225,182,837.34
UNIVERSITY OF AGRICULTURE, MAKURDI	236,299,737.03	152,793,080.74	389,092,817.77
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKEUNIVERSITY OF	11,242,178,416.66	4,718,413,190.49	15,960,591,607.15
PORT HARCOURT ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,680,561,813.48	68,270,357.64	4,748,832,171.12
UNIVERSITY OF TECHNOLOGY, OWERRI FEDERAL UNIVERSITY OF	5,096,749,709.98	41,859,127.90	5,138,608,837.88
TECHNOLOGY, AKURE	219,469,205.09	158,240,516.99	377,709,722.08
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	839,514,960.97	53,293,088.49	892,808,049.46
	1,150,699,354.49	34,142,193.11	1,184,841,547.60
	3,273,810,988.57	65,148,550.82	3,338,959,539.39
	53,774,524.23	29,273,402.97	83,047,927.20
	3,947,840,155.49	59,272,248.30	4,007,112,403.79
	1,853,375,998.06	88,890,546.40	1,942,266,544.46
	223,657,588.76	463,650,368.26	687,307,957.02
	1,564,021,048.42	3,045,308,851.85	4,609,329,900.27
	1,920,178,163.11	84,221,038.49	2,004,399,201.60
	77,661,234,249.03	150,312,032.66	77,811,546,281.69
	196,840,265.67	1,154,422,110.96	1,351,262,376.63
	506,384,780.32	559,110,579.57	1,065,495,359.89
	34,569,946.90	68,848,693.52	103,418,640.42
	5,813,710,229.42	67,910,100.08	5,881,620,329.50
	756,625,643.84	287,936,071.22	1,044,561,715.06
	214,395,925.75	118,932,325.40	333,328,251.15
	41,324,228,375.75	48,489,370.80	41,372,717,746.55
	16,327,403,503.60	484,073,920.18	16,811,477,423.78
	69,878,010.00	1,320,940,901.90	1,390,818,911.90
	32,038,187.79	1,339,453,359.10	1,371,491,546.89
	962,463,783.39	1,432,487,646.36	2,294,951,429.75
	31,511,303,349.74	112,366,098.63	31,623,669,448.37
	2,075,410,193.12	296,713,434.90	2,372,123,628.02
	1,749,231,581.68	99,063,108.37	1,848,294,690.05
	88,583,592.55	100,744,217.39	189,327,809.94
	86,108,218.63	96,386,821.43	182,495,040.06

NOTE 46: - Contd.

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA UNIVERSITY	10,724,988,878.01	1,484,105,848.69	12,209,094,726.70
OF UYO UNIVERSITY OF MAIDUGURI NNAMDI	90,800,756.39	148,732,856.40	239,533,612.79
AZIKIWE UNIVERSITY, AWKA BAYERO UNIVERSITY,	1,474,572,794.91	140,054,882.72	1,614,627,677.63
KANO USMAN DAN FODIO UNIVERSITY, SOKOTO NATIONAL	462,783,071.81	55,677,766.20	518,460,838.01
MATHEMATICAL CENTRE, SHEDA FRENCH LANGUAGE VILLAGE	1,337,904,225.58	1,272,734,043.73	2,610,638,269.31
BADAGARY, LAGOS ARABIC LANGUAGE VILLAGE BORNO	407,212,573.89	382,932,325.40	790,144,899.29
NATIONAL INSTITUE FOR NIGERIAN LANGUAGES FEDERAL	2,356,171,942.50	586,324,175.82	2,942,496,118.32
UNIVERSITY OYE-EKITI FEDERAL UNIVERSITY	79,434,733.16	102,464,652.64	181,899,385.80
OTUOKE FEDERAL UNIVERSITY DUTSE FEDERAL	358,213,383.49	104,460,357.16	462,673,740.65
UNIVERISTY NDUFU ALIKE IKWO FEDERAL UNIVERSITY	72,519,682.50	80,062,376.89	152,582,059.39
LAFIA FEDERAL UNIVERSITY DUTSIN-MA FEDERAL	538,098,584.42	890,627,252.25	1,428,725,836.67
UNIVERSITY KASHERE FEDERAL UNIVERSITY	1,245,694,269.66	655,362,732.02	1,901,057,001.68
LOKOJA FEDERAL UNIVERSITY WUKARI FEDERAL	1,755,498,337.30	1,035,422,617.79	2,790,920,955.09
UNIVERSITYOF BERNIN KEBBI FEDERAL UNIVERSITYOF	697,372,555.30	1,164,476,411.93	1,861,848,967.23
GASHUA FEDERAL UNIVERSITYOF GUSAU DIVISION OF	493,512,855.86	570,520,221.33	1,064,033,077.19
AGRICULTURAL COLLEGE, ABU ZARIA	3,578,999,210.62	783,580,558.95	4,362,579,769.57
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUNNATIONAL OPEN	455,873,474.10	729,185,409.35	1,185,058,883.45
UNIVERSITY	270,452,541.63	645,066,426.10	915,518,967.73
F.S.C. SOKOTO FGC	2,355,690,099.34	2,073,789,764.90	4,429,479,864.24
AZARE FGC BUNI-YADI	374,008,059.65	1,071,490,552.98	1,445,498,612.63
FGC BIRIN YAURI FGC	614,030,231.72	1,131,602,012.68	1,745,632,244.40
DAURA FGC GANYE	321,559,456.38	955,307,579.33	1,276,867,035.71
FGC GARKI FGC	192,668,372.91	163,801,316.64	356,469,689.55
IJANIKIN FGC IKET NISE	107,884,010.59	124,110,083.97	231,994,094.56
FGC IKET VANDAKYA FGC	636,444,210.36	2,475,057,785.55	3,111,501,995.91
IKOM FGC IKOT EKPENE FGC	141,458,412.71	90,235,407.01	231,693,819.72
IKURIN FGC JOS FGC	317,224,020.52	81,772,881.75	398,996,902.27
KADUNA FGC KANO	496,606,638.90	94,292,698.03	590,899,336.93
FGC KEFFI FGC	245,258,646.86	95,489,047.81	340,747,694.67
KIYAWA FGC KWALI	94,846,926.53	89,218,648.77	184,065,575.30
FGC MAIDUGURI FGC	206,790,921.04	114,313,462.30	321,104,383.34
MINJIBIR FGC MINNA	169,163,924.23	166,254,581.71	335,418,505.94
FGC ODIKOLOGUNA FGC	179,835,514.51	85,769,040.25	265,604,554.76
ODOGBOLU FGC	164,747,618.73	128,275,234.20	293,022,852.93
OGBOMOSHMO FGC	145,382,474.47	107,413,870.00	252,796,344.47
OGOJA FGC OHAFIA FGC	276,817,576.21	102,294,390.91	379,111,967.12
OKIGWE FGC OKPOSI	255,493,015.10	88,969,488.80	344,462,503.90
FGC ONITSHA FGC PORT	176,263,862.32	86,570,026.47	262,833,888.79
HARCOURTFGC POTISKUM	176,236,142.49	83,746,163.67	259,982,306.16
FGC RUBBOCHI FGC	191,354,825.77	114,323,974.07	305,678,799.84
SOKOTO FGC UGWOLAWO	136,191,686.99	88,795,890.91	224,987,577.90
FGC WARRI FGC	113,488,884.32	114,323,883.96	227,812,768.28
ZARIA FGC, BILLIRI FGC,	107,126,200.00	114,323,883.96	221,450,083.96
IDO-ANI FGC, IKOLE	186,459,616.19	114,320,873.59	300,780,489.78
FGGC ABAJI FGGC	160,186,243.19	90,328,346.80	250,514,589.99
ABULOMA FGGC AKURE	244,507,878.47	71,755,498.32	316,263,376.79
FGGC ANKA FGGC	209,860,698.61	89,253,326.97	299,114,025.58
BAJOGA FGGC BAKORI	198,222,958.89	90,723,034.01	288,945,992.90
FGGC BAUCHI	271,154,748.52	109,031,733.29	380,186,481.81
	183,094,841.12	93,809,904.21	276,904,745.33
	138,805,680.56	37,565,310.03	176,370,990.59
	154,539,125.06		154,539,125.06
	154,110,704.96	127,906,221.04	282,016,926.00
	219,159,681.55	84,323,656.37	303,483,337.92
	99,864,759.65	89,595,514.34	189,460,273.99
	102,790,634.37	109,983,630.04	212,774,264.41
	150,102,487.00	105,645,720.45	255,748,207.45
	129,002,546.14	114,098,274.46	243,100,820.60
	129,079,314.69	85,452,181.12	214,531,495.81
	175,869,394.82	106,193,238.50	282,062,633.32
	151,173,698.70	106,402,762.97	257,576,461.67
	109,044,148.72	114,133,497.63	223,177,646.35
	312,958,481.63	96,756,386.30	409,714,867.93
	264,748,039.87	87,277,086.71	352,025,126.58
	173,555,870.88	101,243,102.73	274,798,973.61
	119,710,940.17	114,322,624.31	234,033,564.48
	161,888,287.07	93,447,809.52	255,336,096.59
	150,431,937.00	112,219,272.69	262,651,209.69
	127,362,000.19	93,551,999.32	220,913,999.51
	151,445,882.11	112,047,099.81	263,492,981.92
	148,032,188.31	113,405,875.26	261,438,063.57
	123,615,375.65	89,683,640.90	213,299,016.55

NOTE 46: -
Contd.

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
FGGC BENIN FGGC	140,228,027.60	77,074,702.19	217,302,729.79
BIDA FGGC BWARI FGGC	106,265,534.32	75,227,669.86	181,493,204.18
CALABAR FGGC EFON ALAYE	163,073,978.05	136,126,424.05	299,200,402.10
FGGC EFON IMNRINGIFGGC	150,249,319.60	109,633,371.53	259,882,691.13
ENUGU	235,436,524.70	88,970,392.31	324,406,917.01
FGGC EZZAMGBO ABAKALIKIFGGC	169,142,906.31	85,554,158.62	254,697,064.93
GBOKO FGGC GUSAU FGGC	231,045,079.70	88,864,112.11	319,909,191.81
GWANDU FGGC IBILLO	166,303,160.25	83,562,586.77	249,865,747.02
FGGC IBUSA FGGC IKOT-	115,936,680.84	106,323,974.07	222,260,654.91
OBIO-ITONGFGGC ILORIN	210,924,837.15	93,803,071.18	304,727,908.33
FGGC IPETUMODU FGGC	369,430,961.90	104,799,735.63	474,230,697.53
JALINGO FGGC KABBA	123,826,904.58	70,030,889.36	193,857,793.94
FGGC KAZAURE FGGC	230,711,736.70	100,701,182.87	331,412,919.57
KEANA FGGC LANGTANG FGGC	106,743,053.32	87,437,351.76	194,180,405.08
LEJJA FGGC MONGUNO FGGC	234,305,526.80	106,158,974.53	340,464,501.33
NEW BUSA FGGC OMU-ARAN	206,380,353.49	80,342,762.08	286,723,115.57
FGGC OWERRI FGGC	120,266,386.28	91,821,219.66	212,087,605.94
OYO FGGC SHAGAMU FGGC	283,485,016.35	114,323,973.29	397,808,989.64
GUMI TAMBAWALFGGC	120,250,945.15	98,846,750.93	219,097,696.08
UMUAHIA FGGC WUKARI	144,646,065.76		144,646,065.76
FGGC, YOLA FSTC	177,352,161.05	92,884,665.74	270,236,826.79
AHOADA FSTC AWKA	149,741,830.60	110,071,102.04	259,812,932.64
FSTC JUBU-IMUSHIN FSTC	173,270,725.60	83,738,118.96	257,008,844.56
MICHIKA	220,221,848.68	82,969,489.39	303,191,338.07
FSTC TUNGBO - YENAGOAFSTC	167,579,609.74	80,913,067.96	248,492,677.70
USI-EKITI FTC IKARE	120,441,170.80	90,529,574.45	210,970,745.25
FTC ILESA FTC	157,603,404.27	116,634,841.87	274,238,246.14
JALINGO FTC	155,226,875.30	88,984,875.74	244,211,751.04
KAFANCHANFTC	150,151,810.54	82,808,377.38	232,960,187.92
LASSA FTC OHANSO	141,552,603.11	114,310,954.22	255,863,557.33
FTC OROZO FTC	164,350,954.17	160,260,703.25	324,611,657.42
OTOBI FTC OTUPKO	71,696,211.69	85,980,842.80	157,677,054.49
FTC SHIRORO FTC	142,275,460.39	112,307,746.94	254,583,207.33
UROMI FTC UYO	109,365,066.08	120,244,138.76	229,609,204.84
FTC YABA FTC	149,288,839.04	113,464,595.63	262,753,434.67
ZURU KING'S COLLEGE	131,808,879.73	89,328,764.72	221,137,644.45
QUEEN'S COLLEGE LAGOSSULEJA	222,752,603.47	106,179,282.79	328,931,886.26
ACADEMY FSTC,DOMA	208,880,402.94	96,493,530.98	305,373,933.92
FSTC DAYI LIBRARIANS REGISTRATION	270,441,016.64	97,825,416.07	368,266,432.71
COUNCIL OF NIGERIAUNESCO PARIS	130,872,872.43	96,327,760.44	227,200,632.87
NATIONAL BOARD FOR TECHNICAL EDUCATION	325,898,327.15	108,982,350.49	434,880,677.64
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS)HQTRS	142,570,611.11	103,468,427.26	246,039,038.37
FEDERAL MINISTRY OF HEALTH - HQTRS NATIONAL HEALTH	134,645,633.46	79,656,953.41	214,302,586.87
INSURANCE SCHEME NATIONAL PRIMARY HEALTH CARE DEVELOPMENT	147,099,388.60	89,376,417.44	236,475,806.04
AGENCYNATIONAL ARBOVIRUS AND VECTOR RESEARCH RADIOGRAPHERS	166,365,914.82	102,012,547.70	268,378,462.52
REGISTRATION BOARD DENTAL TECHNOLOGY REGISTRATION BOARD	141,284,906.92	92,603,431.80	233,888,338.72
HEALTH RECORDS REGISTRATION BOARD	189,443,153.58	103,129,580.41	292,572,733.99
	154,547,428.11	132,121,974.09	286,669,402.20
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIACOMMUNITY HEALTH	103,513,728.63	113,707,473.49	217,221,202.12
	120,101,096.04	84,766,605.60	204,867,701.64
PRACTITONERS REGISTRATION BOARD	148,653,044.55	128,118,682.56	276,771,727.11
	249,930,789.30	79,849,937.92	329,780,727.22
	168,937,838.75	121,876,958.90	290,814,797.65
	337,959,188.89	104,946,546.81	442,905,735.70
	401,410,273.74	88,968,790.22	490,379,063.96
	160,794,373.76	87,258,054.60	248,052,428.36
	98,596,099.91	93,387,465.88	191,983,565.79
	213,097,558.57	60,363,957.36	273,461,515.93
	-	18,711,937.00	18,711,937.00
	2,502,779,690.64	309,862,410.09	2,812,642,100.73
	317,467,460.39	290,108,058.81	607,575,519.20
	23,029,760,019.80	11,549,925,307.41	34,579,685,327.21
	293,761,992.00	794,767,050.60	1,088,529,042.60
	25,698,647,747.39	24,102,340,612.01	49,800,988,359.40
	101,674,563.50	108,866,750.00	210,541,313.50
	47,424,906.84	35,809,632.40	83,234,539.24
	49,226,251.46	35,200,000.00	84,426,251.46
	62,555,254.97	138,291,592.90	200,846,847.87
	58,623,964.18	46,317,500.00	104,941,464.18
	47,678,528.00	27,298,000.00	74,976,528.00

NOTE 46: -
Contd.

MDA	OPENING BALANCE	2019	TOTAL
	₦	₦	₦
NURSING AND MIDWIFERY COUNCIL PHARMACIST COUNCIL OF	43,930,500.00	402,928,127.46	446,858,627.46
NIGERIA COUNCIL MEDICAL AND DENTAL COUNCIL OF NIGERIA NATIONAL	53,242,842.81	172,815,410.05	226,058,252.86
AGENCY FOR FOOD AND DRUG ADMINISTRATION ANDCONTROL	33,228,601.48	149,411,370.50	182,639,971.98
MEDICAL REHABILITATION THERAPY BOARD FEDERAL SCHOOL OF			
DENTAL TECHNOLOGY AND THERAPY,ENUGU	113,300,655.62	86,148,388.01	199,449,043.63
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN NURSE TUTOR			
TRAINING - ENUGU NURSE TUTOR PROGRAMME AKOKA LAGOS	214,668,374.82	65,854,694.68	280,523,069.50
NURSE TUTOR TRAINNING KADUNA NURSE TUTOR			
TRAINNING IBADAN NATIONAL POST GRADUATE MEDICAL COLLEGE OF	174,110,531.85	143,353,998.20	317,464,530.05
NIGERIA-IJANIKIN LAGOS			
PHC TUTORS PROGRAMME,'UCH-IBADAN PHC TUTORS	18,509,014.98	10,677,339.25	29,186,354.23
PROGRAMME,KADUNA POLYTECHNIC COMMUNITY HEALTH TUTOR	18,508,315.00	2,000,000.00	20,508,315.00
PROGRAMME UCH UNIVERSITY COLLEGE HOSPITAL IBADAN	12,663,874.93	11,434,250.00	24,098,124.93
LAGOS UNIVERSITY TEACHING HOSPITAL AHMADU BELLO	50,398,000.06	5,000,000.00	55,398,000.06
UNIVERSITY TEACHING HOSPITAL UNIVERSITY OF NIGERIA TEACHING	9,758,701.00	9,937,200.00	19,695,901.00
HOSPITAL, ENUGU UNIVERSITY OF BENIN TEACHING HOSPITAL OBAFEMI			
AWOLOWO UNIVERSITY TEACHING HOSPITALUNIVERSITY OF ILORIN	42,882,900.02	80,000,000.00	122,882,900.02
TEACHING HOSPITAL, ILORIN JOS UNIVERSITY TEACHING HOSPITAL			
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITALUNIVERSITY OF	199,999,370.16	6,761,408.45	206,760,778.61
CALABAR TEACHING HOSPITAL UNIVERSITY OF MAIDUGURI TEACHING	46,229,655.02	7,190,999.98	53,420,655.00
HOSPITAL	195,415,635.55	13,891,499.00	209,307,134.55
	12,250,556,963.72	8,227,582,325.50	20,478,139,289.22
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	435,826,956.08	734,387,946.80	1,170,214,902.88
	489,219,064.30	1,036,734,328.63	1,525,953,392.93
AMINU KANO UNIVERSITY TEACHING HOSPITAL NNAMDI AZIKIWE UNIVERSITY	5,761,526,210.26	350,876,685.03	6,112,402,895.29
TEACHING HOSPITAL, NNEWI UNIVERSITY OF ABUJA TEACHING HOSPITAL,	444,916,023.88	556,838,145.16	1,001,754,169.04
GWAGWALADA ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL	281,610,927.57	1,139,071,756.06	1,420,682,683.63
BAUCHI	152,795,429.57	290,120,180.71	442,915,610.28
FEDERAL SPECIALIST HOSPITAL, IRRUA UNIVERSITY OF UYO	381,990,576.19	281,114,024.52	663,104,600.71
TEACHING HOSPITAL FEDERAL STAFF HOSPITAL -ABUJA	575,571,366.77	1,331,496,145.57	1,907,067,512.34
FEDERAL PSYCHIATRIC HOSPITAL ENUGU FEDERAL PSYCHIATRIC	4,318,261,184.36	280,090,832.35	4,598,352,016.71
HOSPITAL KADUNA FEDERAL PSYCHIATRIC HOSPITAL CALABAR	838,484,379.70	1,540,363,238.87	2,378,847,618.57
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI FEDERAL NEURO-			
PSYCHIATRIC HOSPITAL, KWARE-SOKOTO FEDERAL NEURO-PSYCHIATRIC	333,732,199.09	569,737,532.55	903,469,731.64
HOSPITAL YABA FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA			
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVEMEDICINE,	272,873,189.57	539,421,160.57	812,294,350.14
NIGERIA FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY NATIONAL	220,250,658.43	346,168,378.73	566,419,037.16
ORTHOPAEDIC HOSPITAL LAGOS NATIONAL ORTHOPAEDIC HOSPITAL DALA	254,593,747.07	448,153,361.58	702,747,108.65
KANO NATIONAL ORTHOPAEDIC HOSPITAL ENUGU NATIONAL TB AND			
LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	634,190,828.15	517,724,505.24	1,151,915,333.39
FEDERAL MEDICAL CENTRE, UMUAHIA FEDERAL MEDICAL			
CENTRE, OWO FEDERAL MEDICAL CENTRE ABEOKUTA	717,582,070.67	395,801,528.07	1,113,383,598.74
FEDERAL MEDICAL CENTRE, OWERRI FEDERAL MEDICAL	200,630,070.56	320,638,919.07	521,268,989.63
CENTRE, MAKURDI FEDERAL MEDICAL CENTRE, KATSINA	169,580,184.04	476,335,436.38	645,915,620.42
FEDERAL MEDICAL CENTRE, GOMBE FEDERAL MEDICAL	68,401,576.00	118,723,329.62	187,124,905.62
CENTRE, NGURU YOBE FEDERAL MEDICAL CENTRE, ASABA	47,081,827.70	166,314,084.68	213,395,912.38
FEDERAL MEDICAL CENTRE, BIDA FEDERAL MEDICAL	885,123,117.19	81,295,571.25	966,418,688.44
CENTRE, GUSAU ZAMFARAFEDERAL MEDICAL CENTRE, YOLA	66,257,351.51	286,734,678.01	352,992,029.52
ADAMAWAFEDERAL MEDICAL CENTRE, ABAKALIKI FEDERAL	93,712,032.05	320,711,500.00	414,423,532.05
MEDICAL CENTRES, IDO-EKITI FEDERAL MEDICAL CENTRE,	86,919,541.27	118,098,269.72	205,017,810.99
KOGI FEDERAL MEDICAL CENTRE, AZARE BAUCHI FEDERAL	1,718,071,910.61	119,010,944.33	1,837,082,854.94
MEDICAL CENTRE, KEBBI STATE FEDERAL MEDICAL CENTRE,			
TARABA STATE	25,047,200.00	31,931,900.00	56,979,100.00
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE			
	117,008,175.96	125,084,503.89	242,092,679.85
	117,934,952.16	263,296,025.15	381,230,977.31
	143,787,921.75	176,789,393.14	320,577,314.89
	210,761,749.68	107,736,942.81	318,498,692.49
	170,266,978.12	726,476,838.01	896,743,816.13
	541,365,239.96	1,079,364,168.26	1,620,729,408.22
	121,631,248.19	262,984,601.09	384,615,849.28
	663,150,600.60	522,682,961.75	1,185,833,562.35
	798,268,290.13	1,582,529,339.03	2,380,797,629.16
	6,260,870,044.32	578,694,305.46	6,839,564,349.78
	2,209,552,766.83	440,612,676.68	2,650,165,443.51
	74,658,265.47	426,042,885.64	500,701,151.11
	363,661,677.02	382,144,565.52	745,806,242.54
	607,709,637.67	1,499,356,086.27	2,107,065,723.94
	360,349,038.22	1,139,826,207.39	1,500,175,245.61
	224,680,988.92	596,350,097.60	821,031,086.52
	228,019,234.60	264,111,989.93	492,131,224.53
	29,091,750.00	621,360,108.13	650,451,858.13
	27,443,363.00	483,117,057.74	510,560,420.74
	1,747,889,558.28	477,447,131.58	2,225,336,689.86
	2,616,799,331.85	582,980,171.65	3,199,779,503.50
	1,926,643,724.10	405,692,753.69	2,332,336,477.79
	800,481,934.02	359,590,034.42	1,160,071,968.44
	998,330,294.46	302,671,063.93	1,301,001,358.39

NOTE 46:- Contd. CAPITAL GRANTS

MDA	OPENING BALANCE	2019		TOTAL
	₦	₦		₦
FEDERAL MEDICAL CENTRE, NASARAWA STATE FEDERAL MEDICAL CENTRE, BAYELSA STATE FEDERAL MEDICAL CENTRE, EBUTE METTA NATIONAL EYE CENTRE KADUNA NATIONAL EAR CARE CENTRE KADUNA INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS NIGERIA CENTRE FOR DISEASE CONTROL ABUJA FEDERAL STAFF CLINICS, ABUJA PHASE I INSTITUTE OF CHILD HEALTH (UCH) IBADAN NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT,ABUJA	441,772,651.44 464,460,884.62 2,169,894,947.40 161,696,669.55 199,120,358.94 136,744,822.55 286,781,816.77 963,260,055.89	423,644,342.53 641,436,399.89 534,654,715.43 662,659,779.36 228,613,548.29 278,116,719.08 287,157,027.18 1,218,438,805.76		865,416,993.97 1,105,897,284.51 2,704,549,662.83 824,356,448.91 427,733,907.23 414,861,541.63 573,938,843.95 2,181,698,861.65
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA NATIONAL CENTRE FOR WOMEN DEVELOPMENT MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA NOMA CHILDREN HOSPITAL, SOKOTO INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI DENTAL THERAPISTS REGISTRATION BOARD FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBILAGOS NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI NATIONAL OBSTETRIC FISTULA CENTRE KATSINA NATIONAL HOSPITAL FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS NATIONAL PARK HEADQUARTERS	41,764,017.99 178,511,473.85 87,988,989.76 1,071,897,813.99 131,770,778.90 87,430,759.44 71,896,403.02 53,093,103.74	355,911,368.57 1,604,489,413.89	44,000,000.00 61,957,000.00 79,426,158.65 47,424,997.10	41,764,017.99 178,511,473.85 443,900,358.33 2,676,387,227.88 131,770,778.90 131,430,759.44 133,853,403.02 132,519,262.39
KAINJI NATIONAL PARK OYO NATIONAL PARK CHAD BASIN NATIONAL PARK GASHAKA GUMTI NATIONAL PARKCROSS RIVER NATIONAL PARK KAMUKU NATIONAL PARK OKUMU NATIONAL PARK	23,157,073.36 35,956,453.49 22,782,797.81 17,017,276.14	101,392,136.00	53,665,850.00 42,225,000.00 10,054,790.00	70,582,070.46 89,622,303.49 65,007,797.81 27,072,066.14
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSAFEDERAL COLLEGE OF FORESTRY IBADAN FEDERAL COLLECGE OF FORESTRY JOS FORESTRY RESEARCH INSTITUTE OF IBADAN FORESTRY MECHANISATION COLLEGE AFAKA NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONSENFORCEMENT AGENCY	344,245,389.83 145,734,910.25 117,991,778.59 208,759,344.64 5,136,214,395.57	189,736,990.64 264,768,377.03 482,736,449.02 7,038,122,001.02		445,637,525.83 335,471,900.89 382,760,155.62 691,495,793.66 12,174,336,396.59
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIANATIONAL AGENCY FOR GREAT GREEN WALL HQTRS NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	328,452,346.08 54,302,500.00 44,773,084.64	479,759,421.90 72,397,829.88 50,960,081.00 54,106,279.74		808,211,767.98 126,700,329.88 95,733,165.64
NATIONAL POPULATION COMMISSION	30,417,052.53 492,609,507.40 49,570,502.77 52,513,127.71 21,359,357.74 316,343,331.18 83,822,468.89 34,910,493.84 3,249,368,359.99 36,505,834.65 328,921,220.61 297,315,650.00 888,390,649.27 605,737,150.95 230,724,106.62 3,157,852,667.55	56,599,460.23 74,759,441.10 42,825,074.43 23,409,890.66 531,294,528.44 472,230,779.97 134,624,942.73 1,738,163,459.11 542,927,864.40 289,908,087.89 5,188,733,881.11	257,310,074.10 388,711,942.38 408,958,413.07	84,523,332.27 549,208,967.63 124,329,943.87 95,338,202.14 44,769,248.40 847,637,859.62 556,053,248.86 169,535,436.57 3,249,368,359.99 293,815,908.75 717,633,162.99 706,274,063.07 2,626,554,108.38 1,148,665,015.35 520,632,194.51 8,346,586,548.66
TOTAL	**3,747,974,134,020.05**	**1,803,263,443,106.30**		**5,551,258,724,344.84**
TOTAL (APPROX. TO ₦ BILLION)	**3,747.97**	**1,803.26**		**5,551.26**

NOTE 47:

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
ADMINISTRATIVE SECTOR							
STATE HOUSE - HQTRS	-	2,785,643,335.50	-	-	-	-	2,785,643,335.50
STATE HOUSE OPERATIONS - VICE PRESIDENT	-	(106,424,413.08)	-	-	-	-	(106,424,413.08)
OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	-	(4,055,689.80)	-	-	-	-	(4,055,689.80)
OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	-	(68,309,876.70)	-	-	-	-	(68,309,876.70)
STATE HOUSE MEDICAL CENTRE	-	(323,743,761.25)	-	-	-	-	(323,743,761.25)
STATE HOUSE LAGOS LIAISON OFFICE	-	(25,947,505.03)	-	-	-	-	(25,947,505.03)
OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	-	(26,850,000,625.52)	-	-	-	-	(26,850,000,625.52)
NIPSS, KURU	-	(52,424,265.41)	-	-	-	-	(52,424,265.41)
BUREAU OF PUBLIC ENTERPRISES (BPE)	-	(2,014,474.12)	-	-	-	-	(2,014,474.12)
NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	-	9,331,951,437.29	-	-	-	-	9,331,951,437.29
ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	-	(5,546,448,800.38)	-	-	-	-	(5,546,448,800.38)
NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	-	(444,561.98)	-	-	-	-	(444,561.98)
BUREAU OF PUBLIC PROCUREMENT (BPP)	-	(146,460,400.78)	-	-	-	-	(146,460,400.78)
NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	-	(201,090,816.28)	-	-	-	-	(201,090,816.28)
NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	-	(730,745,761.58)	-	-	-	-	(730,745,761.58)
OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	-	(19,741,241.99)	-	-	-	-	(19,741,241.99)
NASS MANAGEMENT	-	(6,822,189,671.11)	-	-	-	-	(6,822,189,671.11)
SENATE	-	(7,720,947,850.55)	-	-	-	-	(7,720,947,850.55)
HOUSE OF REPRESENTATIVES	-	(15,201,064,862.86)	-	-	-	-	(15,201,064,862.86)
NATIONAL ASSEMBLY COMMISSION	-	(1,885,360,054.55)	-	-	-	-	(1,885,360,054.55)
LEGISLATIVE AIDES	-	(661,946,553.88)	-	-	-	-	(661,946,553.88)
GENERAL SERVICE	-	(27,425,534,870.92)	-	-	-	-	(27,425,534,870.92)
NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	-	75,759,308,262.43	-	-	-	-	75,759,308,262.43
FEDERAL DEFENCE MINISTRY- MAIN MOD	-	(6,199,915,137.09)	-	-	-	-	(6,199,915,137.09)
DEFENCE HEADQURTERS	-	2,125,691,751.89	-	-	-	-	2,125,691,751.89
NIGERIAN ARMY	-	(40,269,134,069.91)	-	-	-	-	(40,269,134,069.91)
NIGERIA ARMY UNIVERSITY, BIU	-	7,589,701.20	-	-	-	-	7,589,701.20
NIGERIAN NAVY	-	(6,066,732,211.76)	-	-	-	-	(6,066,732,211.76)
NIGERIAN AIRFORCE	-	(6,260,039,675.81)	-	-	-	-	(6,260,039,675.81)
AIRFORCE INSTITUTE OF TECHNOLOGY, KADUNA	-	(6,807,682,192.04)	-	-	-	-	(6,807,682,192.04)
NIGERIANACADEMY DEFENCE(NDA)	-	(9,091,767,582.54)	-	-	-	-	(9,091,767,582.54)
NIGERIANCOLLEGE DEFENCE	-	1,959,075,059.64	-	-	-	-	1,959,075,059.64
COMMANDCOLLEGE, JAJIAND STAFF	-	4,692,629,781.76	-	-	-	-	4,692,629,781.76
NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	-	(385,394,020.18)	-	-	-	-	(385,394,020.18)
DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	-	204,057,681.97	-	-	-	-	204,057,681.97
DEFENCE SCHOOL INTELLIGENCE	-	(13,925,694,287.79)	-	-	-	-	(13,925,694,287.79)
DEFENCE AGENCY INTELLIGENCE	-	8,289,106,381.92	-	-	-	-	8,289,106,381.92
DEFENCE MISSIONS	-	934,006,613.68	-	-	-	-	934,006,613.68
MILITARY PENSION BOARD	-	(21,842,020,001.75)	-	-	-	-	(21,842,020,001.75)
DEFENCE SPACE AGENCY	-	(2,580,421,028.86)	-	-	-	-	(2,580,421,028.86)
DEFENCE SPACE ADMINISTRATION	-	(3,332,046,947.35)	-	-	-	-	(3,332,046,947.35)
FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	-	(6,366,053,384.22)	-	-	-	-	(6,366,053,384.22)
TECHNICAL AIDS CORPS	-	8,203,378,230.96	-	-	-	-	8,203,378,230.96
FOREIGN SERVICE ACADEMY (FSA)	-	25,059,791.28	-	-	-	-	25,059,791.27
INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	-	(1,326,576,224.88)	-	-	-	-	(1,326,576,224.88)
DIRECTORATE OF TECHNICAL COOP. IN AFRICA	-	1,315,747,170.11	-	-	-	-	1,315,747,170.11
NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	-	61,725,189.86	-	-	-	-	61,725,189.86
FOREIGN MISSION: ABIDJAN	-	36,853,207.13	-	-	-	-	36,853,207.13
FOREIGN MISSION: ACCRA	-	(562,052,217.36)	-	-	-	-	(562,052,217.36)
FOREIGN MISSION: ADDIS ABABA	-	620,908,274.45	-	-	-	-	620,908,274.45
FOREIGN MISSION: ALGIERS	-	523,745,480.65	-	-	-	-	523,745,480.65



NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION: ANKARA	-	(186,022,244.99)	-	-	-	-	(186,022,244.99)
FOREIGN MISSION: ATHENS	-	(239,496,970.66)	-	-	-	-	(239,496,970.66)
FOREIGN MISSION: ATLANTA	-	53,540,116.50	-	-	-	-	53,540,116.50
FOREIGN MISSION: BAMAKO	-	(53,047,013.75)	-	-	-	-	(53,047,013.75)
FOREIGN MISSION: BANGKOK	-	427,382,772.11	-	-	-	-	427,382,772.11
FOREIGN MISSION: BANGUI	-	(11,434,870.30)	-	-	-	-	(11,434,870.30)
FOREIGN MISSION: BANJUL	-	(39,559,400.28)	-	-	-	-	(39,559,400.28)
FOREIGN MISSION: BATA	-	(143,442,419.09)	-	-	-	-	(143,442,419.09)
FOREIGN MISSION: BEIJING	-	166,400,063.94	-	-	-	-	166,400,063.94
FOREIGN MISSION: BEIRUT	-	(71,072,844.97)	-	-	-	-	(71,072,844.97)
FOREIGN MISSION: BERLIN	-	315,757,498.45	-	-	-	-	315,757,498.45
FOREIGN MISSION: BERNE	-	59,275,107.18	-	-	-	-	59,275,107.18
FOREIGN MISSION: BISSAU	-	122,904,119.49	-	-	-	-	122,904,119.49
FOREIGN MISSION: BRASILIA	-	(404,011,998.94)	-	-	-	-	(404,011,998.94)
FOREIGN MISSION: BRAZAVILLE	-	(26,039,237.58)	-	-	-	-	(26,039,237.58)
FOREIGN MISSION: BRUSSELS	-	279,706,533.00	-	-	-	-	279,706,533.00
FOREIGN MISSION: BUCHAREST	-	50,710,263.56	-	-	-	-	50,710,263.56
FOREIGN MISSION: BUDAPEST	-	61,477,731.96	-	-	-	-	61,477,731.96
FOREIGN MISSION: BUEA	-	459,510,836.75	-	-	-	-	459,510,836.74
FOREIGN MISSION: BUENOS AIRES	-	452,579,318.90	-	-	-	-	452,579,318.90
FOREIGN MISSION: BUJUMBURA	-	63,642,420.94	-	-	-	-	63,642,420.94
FOREIGN MISSION: CAIRO	-	185,524,116.54	-	-	-	-	185,524,116.54
FOREIGN MISSION: CANBERRA	-	707,457,701.36	-	-	-	-	707,457,701.36
FOREIGN MISSION: CARACAS	-	(278,595,320.81)	-	-	-	-	(278,595,320.81)
FOREIGN MISSION: CONAKRY	-	498,257,316.64	-	-	-	-	498,257,316.64
FOREIGN MISSION: COTONOU	-	303,727,180.38	-	-	-	-	303,727,180.38
FOREIGN MISSION: DAKAR	-	48,530,131.09	-	-	-	-	48,530,131.09
FOREIGN MISSION: DAMASCUS	-	652,684,338.76	-	-	-	-	652,684,338.76
FOREIGN MISSION: DAR-ES-SALAAM	-	130,233,591.37	-	-	-	-	130,233,591.37
FOREIGN MISSION: DOUALA	-	(75,538,383.45)	-	-	-	-	(75,538,383.45)
FOREIGN MISSION: DUBAI TRADE MISSIONS	-	169,648,049.77	-	-	-	-	169,648,049.77
FOREIGN MISSION: DUBLIN	-	54,150,359.59	-	-	-	-	54,150,359.59
FOREIGN MISSION: FREETOWN	-	(2,292,329.55)	-	-	-	-	(2,292,329.55)
FOREIGN MISSION: GABORONE	-	38,929,958.40	-	-	-	-	38,929,958.40
FOREIGN MISSION: GENEVA	-	22,879,062.98	-	-	-	-	22,879,062.98
FOREIGN MISSION: HANOI	-	324,732,708.05	-	-	-	-	324,732,708.05
FOREIGN MISSION: HARARE	-	158,322,887.59	-	-	-	-	158,322,887.59
FOREIGN MISSION: HAVANA	-	77,796,305.18	-	-	-	-	77,796,305.18
FOREIGN MISSION: HONGKONG	-	242,141,783.56	-	-	-	-	242,141,783.56
FOREIGN MISSION: ISLAMABAD	-	96,816,436.62	-	-	-	-	96,816,436.62
FOREIGN MISSION: JAKARTA	-	84,413,351.78	-	-	-	-	84,413,351.78
FOREIGN MISSION: JEDDAH	-	102,199,160.53	-	-	-	-	102,199,160.53
FOREIGN MISSION: JOHANNESBURG	-	57,882,168.77	-	-	-	-	57,882,168.77
FOREIGN MISSION: KAMPALA	-	98,700,213.28	-	-	-	-	98,700,213.28
FOREIGN MISSION: KHARTOUM	-	72,844,018.84	-	-	-	-	72,844,018.84
FOREIGN MISSION: KIEV	-	577,680,636.95	-	-	-	-	577,680,636.95
FOREIGN MISSION: KIGALI RWANDA	-	10,754,106.31	-	-	-	-	10,754,106.31
FOREIGN MISSION: KINGSTON	-	116,051,792.57	-	-	-	-	116,051,792.57
FOREIGN MISSION: KINSHASA	-	49,895,974.56	-	-	-	-	49,895,974.56
FOREIGN MISSION: KUALA LUMPUR	-	94,632,820.97	-	-	-	-	94,632,820.97
FOREIGN MISSION: KUWAIT	-	471,615,614.52	-	-	-	-	471,615,614.52
FOREIGN MISSION: LIBREVILLE	-	(43,285,518.73)	-	-	-	-	(43,285,518.73)

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION: LISBON	-	300,842,004.15	-	-	-	-	300,842,004.15
FOREIGN MISSION: LOME	-	(112,842,571.91)	-	-	-	-	(112,842,571.91)
FOREIGN MISSION: LONDON	-	1,420,714,033.07	-	-	-	-	1,420,714,033.07
FOREIGN MISSION: LUANDA	-	76,768,056.89	-	-	-	-	76,768,056.89
FOREIGN MISSION: LUSAKA	-	95,733,081.39	-	-	-	-	95,733,081.39
FOREIGN MISSION: MADRID	-	(62,276,159.41)	-	-	-	-	(62,276,159.41)
FOREIGN MISSION: MALABO	-	(104,804,874.16)	-	-	-	-	(104,804,874.16)
FOREIGN MISSION: MANILLA	-	11,085,276.16	-	-	-	-	11,085,276.16
FOREIGN MISSION: MAPUTO	-	39,654,572.90	-	-	-	-	39,654,572.90
FOREIGN MISSION: MEXICO CITY	-	355,933,034.83	-	-	-	-	355,933,034.83
FOREIGN MISSION: MNROVIA	-	658,651,040.00	-	-	-	-	658,651,040.00
FOREIGN MISSION: MOSCOW	-	250,155,443.99	-	-	-	-	250,155,443.99
FOREIGN MISSION: NAIROBI	-	295,206,299.67	-	-	-	-	295,206,299.67
FOREIGN MISSION: N'DJAMENA	-	569,271,261.91	-	-	-	-	569,271,261.91
FOREIGN MISSION: NEW DELHI	-	405,563,283.60	-	-	-	-	405,563,283.60
FOREIGN MISSION: NEW YORK (CG)	-	274,316,975.32	-	-	-	-	274,316,975.32
FOREIGN MISSION: NEW YORK (PM)	-	1,234,997,058.98	-	-	-	-	1,234,997,058.98
FOREIGN MISSION: NIAMEY	-	(32,608.09)	-	-	-	-	(32,608.09)
FOREIGN MISSION: NNJC - NIAMEY	-	404,706,564.15	-	-	-	-	404,706,564.15
FOREIGN MISSION: OTTAWA	-	(252,282,426.62)	-	-	-	-	(252,282,426.62)
FOREIGN MISSION: OUAGADOUGOU	-	(94,036,757.52)	-	-	-	-	(94,036,757.52)
FOREIGN MISSION: PARIS	-	1,184,528,615.87	-	-	-	-	1,184,528,615.87
FOREIGN MISSION: PORT OF SPAIN	-	(113,093,097.39)	-	-	-	-	(113,093,097.39)
FOREIGN MISSION: PRETORIA	-	185,047,299.64	-	-	-	-	185,047,299.64
FOREIGN MISSION: PYONG YANG	-	(143,281,992.22)	-	-	-	-	(143,281,992.22)
FOREIGN MISSION: RABAT	-	(55,279,030.14)	-	-	-	-	(55,279,030.14)
FOREIGN MISSION: RIYADH	-	306,677,568.39	-	-	-	-	306,677,568.39
FOREIGN MISSION: ROME	-	59,612,922.57	-	-	-	-	59,612,922.57
FOREIGN MISSION: SAO TOME	-	605,281,502.99	-	-	-	-	605,281,502.99
FOREIGN MISSION: SEOUL	-	107,182,373.77	-	-	-	-	107,182,373.77
FOREIGN MISSION: SHANGHAI	-	782,799,408.41	-	-	-	-	782,799,408.41
FOREIGN MISSION: SINGAPORE	-	238,552,460.72	-	-	-	-	238,552,460.72
FOREIGN MISSION: STOCKHOLM	-	279,333,583.41	-	-	-	-	279,333,583.41
FOREIGN MISSION: TEHRAN	-	743,293,215.82	-	-	-	-	743,293,215.82
FOREIGN MISSION: TEL AVIV	-	451,112,776.89	-	-	-	-	451,112,776.89
FOREIGN MISSION: THE HAGUE	-	730,338,985.79	-	-	-	-	730,338,985.79
FOREIGN MISSION: TOKYO	-	862,012,893.47	-	-	-	-	862,012,893.47
FOREIGN MISSION: TRIPOLI	-	52,783,959.12	-	-	-	-	52,783,959.12
FOREIGN MISSION: TUNIS	-	(33,395,303.92)	-	-	-	-	(33,395,303.92)
FOREIGN MISSION: VIENNA	-	14,336,566.14	-	-	-	-	14,336,566.14
FOREIGN MISSION: WARSAW	-	(101,569,303.77)	-	-	-	-	(101,569,303.77)
FOREIGN MISSION: WASHINGTON	-	1,345,436,193.68	-	-	-	-	1,345,436,193.68
FOREIGN MISSION: WINDHOEK	-	(245,272,099.20)	-	-	-	-	(245,272,099.20)
FOREIGN MISSION: YAOUNDE	-	(145,032,883.57)	-	-	-	-	(145,032,883.57)
FOREIGN MISSION, JUBA, SOUTH SUDAN	-	270,900,546.98	-	-	-	-	270,900,547.50
FOREIGN MISSIONS, ABU DHAB	-	156,014,194.84	-	-	-	-	156,014,194.84
FOREIGN MISSION LILONGWE, MALAWI	-	96,604,475.50	-	-	-	-	96,604,475.50
FOREIGN MISSION BELGRADE, SERBIA	-	9,396,033.45	-	-	-	-	9,396,033.45
FOREIGN MISSION PRAQUE, CZECH REPUBLIC	-	289,375,910.76	-	-	-	-	289,375,910.76
FOREIGN MISSION VATICAN	-	3,912,350.40	-	-	-	-	3,912,350.40
CONSOLATE GENERAL, SAU PAULO, BRAZIL	-	(16,500,000.00)	-	-	-	-	(16,500,000.00)
CONSOLATE GENERAL FRANKFURT, GERMANY	-	453,023,894.57	-	-	-	-	453,023,894.57

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
FOREIGN MISSION DOHA, QATAR	-	(72,861,662.24)	-	-	-	-	(72,861,662.24)
PERMANENT REPRESENTATION, ECOWAS, ABUJA	-	12,239,040.77	-	-	-	-	12,239,040.77
FOREIGN MISSION AMMAN, JORDAN	-	318,429,099.76	-	-	-	-	318,429,099.76
FOREIGN MISSION GUANGZHOU, CHINA	-	209,489,298.64	-	-	-	-	209,489,298.64
FEDERAL MINISTRY OF INFORMATION - HQTRS	-	(24,953,317,255.51)	-	-	-	-	(24,953,317,255.51)
NIGERIAN TELEVISION AUTHORITY	-	(8,355,807,510.49)	-	-	-	-	(8,355,807,510.49)
FEDERAL RADIO CORPORATION OF NIGERIA	-	(3,368,178,809.32)	-	-	-	-	(3,368,178,809.32)
NEWS AGENCY OF NIGERIA	-	(1,262,199,546.67)	-	-	-	-	(1,262,199,546.67)
VOICE OF NIGERIA	-	(1,374,624,206.92)	-	-	-	-	(1,374,624,206.92)
NIGERIAN FILM CORPORATION	-	1,056,443,895.37	-	-	-	-	1,056,443,895.37
NATIONAL BROADCASTING COMMISION	-	591,824,075.02	-	-	-	-	591,824,075.02
NIGERIA PRESS COUNCIL	-	(248,345,205.87)	-	-	-	-	(248,345,205.87)
NATIONAL FILM AND VEDIO CENSOR BOARD	-	180,515,631.79	-	-	-	-	180,515,631.79
ADVERTISING PRACTIONERS OF NIGERIA	-	(606,505,866.35)	-	-	-	-	(606,505,866.35)
NIGERIAN TOURISM DEVELOPMENT CORPORATION	-	106,126,015.09	-	-	-	-	106,126,015.09
NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	-	(796,386,465.65)	-	-	-	-	(796,386,465.65)
NATIONAL COUNCIL OF ARTS AND CULTURE	-	392,495,460.90	-	-	-	-	392,495,460.90
CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	-	55,029,384.99	-	-	-	-	55,029,384.99
NATIONAL TROUPE OF NIGERIA	-	(111,176,680.44)	-	-	-	-	(111,176,680.44)
NATIONAL THEATRE	-	(123,121,272.11)	-	-	-	-	(123,121,272.11)
NATIONAL GALLERY OF ART	-	275,338,949.06	-	-	-	-	275,338,949.06
NATIONAL WAR MUSEUM - UMUAHIA	-	(139,232,968.55)	-	-	-	-	(139,232,968.55)
NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	-	(215,284,848.92)	-	-	-	-	(215,284,848.92)
NATIONAL INSTITUTE FOR CULTURE ORIENTATION	-	217,317,616.47	-	-	-	-	217,317,616.47
INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	-	(2,041,546,891.25)	-	-	-	-	(2,041,546,891.25)
NATIONAL ORIENTATION AGENCY	-	(1,258,676,128.24)	-	-	-	-	(1,258,676,128.24)
FEDERAL MINISTRY OF INTERIOR - HQTRS	-	(13,425,997,549.20)	-	-	-	-	(13,425,997,549.20)
NIGERIAN PRISON SERVICE	-	(8,150,532,366.02)	-	-	-	-	(8,150,532,366.02)
NIGERIA IMMIGRATION SERVICE	-	(7,398,438,458.81)	-	-	-	-	(7,398,438,458.81)
NIGERIA SECURITY AND CIVIL DEFENCE CORPS	-	1,643,211,972.28	-	-	-	-	1,643,211,972.28
CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	-	1,052,145,837.55	-	-	-	-	1,052,145,837.55
CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	-	(9,066,433,891.90)	-	-	-	-	(9,066,433,891.90)
FEDERAL FIRE SERVICE	-	7,604,006,066.36	-	-	-	-	7,604,006,066.36
NIGERIA POLICE ACADEMY WUDIL, KANO	-	(47,334,903,069.11)	-	-	-	-	(47,334,903,069.11)
POLICE FORMATION & COMMAND HQTRS	-	32,804,652,024.67	-	-	-	-	32,804,652,024.67
OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	-	2,983,031,279.59	-	-	-	-	2,983,031,279.59
FEDERAL GOVT STAFF HOUSING LOANS BOARD	-	2,078,754,635.86	-	-	-	-	2,078,754,635.86
ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	-	333,515,426.93	-	-	-	-	333,515,426.93
WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	-	(23,501,854.70)	-	-	-	-	(23,501,854.70)
FEDERAL TRAINING CENTRE,ENUGU	-	8,111,846.61	-	-	-	-	8,111,846.61
FEDERAL TRAINING CENTRE,ILORIN	-	1,402,709.34	-	-	-	-	1,402,709.34
FEDERAL TRAINING CENTRE,KADUNA	-	6,717,393.25	-	-	-	-	6,717,393.25
FEDERAL TRAINING CENTRE,LAGOS	-	(7,946,277.80)	-	-	-	-	(7,946,277.80)
FEDERAL TRAINING CENTRE,MAIDUGURI	-	(5,220,359.80)	-	-	-	-	(5,220,359.80)
FEDERAL TRAINING CENTRE,CALABAR	-	(608,716,166.69)	-	-	-	-	(608,716,166.69)
PUBLIC SERVICE INSTITUTE OF NIGERIA.	-	684,248,905.07	-	-	-	-	684,248,905.07
BUREAU OF PUBLIC SERVICE REFORMS	-	(132,793,065.00)	-	-	-	-	(132,793,065.00)
SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	-	(394,184,264.15)	-	-	-	-	(394,184,264.15)
AUDITOR GENERAL FOR THE FEDERATION	-	119,774,800.50	-	-	-	-	119,774,800.50
PUBLIC COMPLAINTS COMMISSION	-	122,040,404.34	-	-	-	-	122,040,404.34
FEDERAL CIVIL SERVICE COMMISSION	-	(7,280,020,537.19)	-	-	-	-	(7,280,020,537.19)
INDEPENDENT NATIONAL ELECTORAL COMMISSION	-	185,985,532,519.58	-	-	-	-	185,985,532,519.58

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
FEDERAL CHARACTER COMMISSION	-	3,078,768,151.98	-	-	-	-	3,078,768,151.98
FEDERAL MINISTRY OF POLICE AFFAIRS	-	(4,337,634,374.24)	-	-	-	-	(4,337,634,374.24)
MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	-	6,319,783,056.86	-	-	-	-	6,319,783,056.86
NIGERIA COMMUNICATION SATELLITE	-	1,442,344,795.36	-	-	-	-	1,442,344,795.36
NIPOST	-	(39,236,818,633.86)	-	-	-	-	(39,236,818,633.86)
NATIONAL SECURITY ADVISER	-	31,833,353,360.60	-	-	-	-	31,833,353,360.60
DIRECTORATE OF STATE SECURITY SERVICE	-	6,573,091,442.98	-	-	-	-	6,573,091,442.98
NATIONAL INTELLIGENT AGENCY	-	4,552,577,220.00	-	-	-	-	4,552,577,220.00
PRESIDENTIAL AIR FLEETS (STATE HOUSE)	-	(987,990,913.19)	-	-	-	-	(987,990,913.19)
CODE OF CONDUCT TRIBUNAL	-	669,958,780.56	-	-	-	-	669,958,780.56
INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	-	(1,398,781.35)	-	-	-	-	(1,398,781.35)
POLICE SERVICE COMMISSION HQTRS	-	(60,758,486,165.06)	-	-	-	-	(60,758,486,165.06)
SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	-	3,726,704,102,807.18	-	-	-	-	3,726,704,102,807.18
NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	-	(12,340,348,989.85)	-	-	-	-	(12,340,348,989.85)
NATIONAL COMMISSION FOR REFUGEES	-	5,743,902,184.99	-	-	-	-	5,743,902,184.99
LAGOS LIAISON OFFICE	-	(3,639,488,971.47)	-	-	-	-	(3,639,488,971.47)
NATIONAL IDENTITY MANAGEMENT COMMISSION	-	7,064,705,678.63	-	-	-	-	7,064,705,678.63
NATIONAL MERIT AWARD	-	(5,319,204,068.83)	-	-	-	-	(5,319,204,068.83)
FEDERAL ROAD SAFETY COMMISSION	-	2,511,590,112.66	-	-	-	-	2,511,590,112.66
PRESIDENTIAL ADVISORY COMMITTEE	-	(546,682,563.30)	-	-	-	-	(546,682,563.30)
NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	-	(5,441,415,295.15)	-	-	-	-	(5,441,415,295.15)
NATIONAL ACTION COMMITTEE ON AIDS (NACA)	-	417,183,072.39	-	-	-	-	417,183,072.39
NATIONAL PENSION COMMISSION	-	(555,569,120.44)	-	-	-	-	(555,569,120.44)
NATIONAL HAJJ COMMISSION OF NIGERIA	-	189,085,012.08	-	-	-	-	189,085,012.08
NIGERIA CHRISTIAN PILGRIM COMMISSION	-	172,650,962.58	-	-	-	-	172,650,962.58
NATIONAL LOTTERY TRUST FUND	-	147,338,604.22	-	-	-	-	147,338,604.22
NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	-	(100,825,022.96)	-	-	-	-	(100,825,022.96)
SERVICOM	-	(314,425,928.81)	-	-	-	-	(314,425,928.81)
PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	-	(687,073,477.07)	-	-	-	-	(687,073,477.07)
NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	-	(7,512,847,098.20)	-	-	-	-	(7,512,847,098.20)
BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	-	4,214,064,018.14	-	-	-	-	4,214,064,018.14
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	-	(1,861,795,247.31)	-	-	-	-	(1,861,795,247.31)
TERTIARY EDUCATION TRUST FUND	-	10,564,138,802.59	-	248,584,274.00	14,990,566,000.00	193,204,203,208.55	219,007,492,285.14
	-	-	-	-	-	-	-
ECONOMIC SECTOR	-	-	-	-	-	-	-
FEDERAL MINISTRY OF AGRICULTURE	-	(70,284,992,116.99)	-	-	-	-	(70,284,992,116.99)
FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	-	(214,172,585.26)	-	-	-	-	(214,172,585.26)
AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	-	(2,043,290,951.44)	-	-	-	-	(2,043,290,951.44)
NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	-	(739,696,252.87)	-	-	-	-	(739,696,252.87)
NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	-	(447,376,077.67)	-	-	-	-	(447,376,077.67)
NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	-	(640,288,497.43)	-	-	-	-	(640,288,497.43)
NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	-	(780,676,333.24)	-	-	-	-	(780,676,333.24)
NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	-	(65,791,115.64)	-	-	-	-	(65,791,115.64)
INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	-	(382,637,721.21)	-	-	-	-	(382,637,721.21)
NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	-	(260,257,334.72)	-	-	-	-	(260,257,334.72)
NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	-	(173,652,801.43)	-	-	-	-	(173,652,801.43)
NATIONAL AGRICULTURAL LAND DEVELOPMENT AUTHORITY (NALDA) HQTRS	-	(285,823,913.23)	-	-	-	-	(285,823,913.23)
COCOA RESEARCH INSTITUTE- IBADAN	-	(147,971,301.26)	-	-	-	-	(147,971,301.26)
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	-	(105,620,006.27)	-	-	-	-	(105,620,006.27)
RUBBER RESEARCH INSTITUTE- BENIN	-	(260,837,087.00)	-	-	-	-	(260,837,087.01)
NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	-	(223,350,927.94)	-	-	-	-	(223,350,927.94)
NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	-	17,351,306.06	-	-	-	-	17,351,306.06

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
VETERINARY COUNCIL OF NIGERIA	-	(274,292,245.25)	-	-	-	-	(274,292,245.25)
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	-	133,665,937.51	-	-	-	-	133,665,937.51
FEDERAL COLLEGE OF AGRICULTURE - AKURE	-	(272,244,863.80)	-	-	-	-	(272,244,863.80)
FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	-	(103,857,289.16)	-	-	-	-	(103,857,289.16)
FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	-	(220,223,537.77)	-	-	-	-	(220,223,537.77)
FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	-	(742,805,466.97)	-	-	-	-	(742,805,466.97)
FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	-	(397,412,371.65)	-	-	-	-	(397,412,371.65)
COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	-	(927,623,449.72)	-	-	-	-	(927,623,449.71)
FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	-	(1,053,901,403.89)	-	-	-	-	(1,053,901,403.89)
FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	-	(310,890,836.57)	-	-	-	-	(310,890,836.57)
FEDERAL CO-OPERATIVE COLLEGE- IBADAN	-	(254,120,355.82)	-	-	-	-	(254,120,355.82)
FEDERAL CO-OPERATIVE COLLEGE- KADUNA	-	(150,257,207.51)	-	-	-	-	(150,257,207.51)
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	-	(85,457,727.49)	-	-	-	-	(85,457,727.50)
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	-	(141,468,587.43)	-	-	-	-	(141,468,587.43)
FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	-	(863,599,536.07)	-	-	-	-	(863,599,536.07)
FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	-	95,342,284.83	-	-	-	-	95,342,284.83
NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	-	(118,813,589.28)	-	-	-	-	(118,813,589.28)
NIGERIAN INSTITUTE OF ANIMAL SCIENCE	-	(33,389,724.71)	-	-	-	-	(33,389,724.71)
NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	-	(2,899,630,171.31)	-	-	-	-	(2,899,630,171.32)
NIGERIA STORED PRODUCTS RESEARCH, ILORIN	-	(1,174,350,883.14)	-	-	-	-	(1,174,350,883.14)
NATIONAL AGRICULTURE SEEDS COUNCIL	-	(4,440,724,396.85)	-	-	-	-	(4,440,724,396.85)
NIGERIA AGRICULTURAL QUARANTINE SERVICE	-	363,200,837.74	-	-	-	-	363,200,837.74
AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	-	473,192,226.52	-	-	-	-	473,192,226.51
OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	-	(231,795,772.03)	-	-	-	-	(231,795,772.03)
LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	-	(1,069,244,988.39)	-	-	-	-	(1,069,244,988.39)
NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	-	(14,305,412,557.90)	-	-	-	-	(14,305,412,557.90)
FEDERAL MINISTRY OF FINANCE - HQTRS	-	(257,401,984.82)	-	-	-	-	(257,401,984.82)
DEBT MANAGEMENT OFFICE	-	22,722,988.02	-	-	-	-	22,722,988.02
INVESTMENT AND SECURITIES TRIBUNAL	-	220,351,579,873.05	-	-	-	-	220,351,579,873.05
OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	-	(238,938,468,994.97)	-	-	-	-	(238,938,468,994.97)
CONSOLIDATED REVENUE FUND	-	(27,701,617,528,906.70)	-	-	-	-	(27,701,617,528,906.70)
FPO YOLA	-	(15,064,042.00)	-	-	-	-	(15,064,042.00)
ZONAL OFFICE PORTHARCOURT	-	(194,545,354.14)	-	-	-	-	(194,545,354.14)
PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	-	(11,169,237,948.30)	-	-	-	-	(11,169,237,948.30)
FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	-	11,333,393,536.02	-	-	-	-	11,333,393,536.02
STANDARD ORGANIZATION OF NIGERIA	-	(1,440,996,992.47)	-	-	-	-	(1,440,996,992.47)
CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	-	(284,578,556.29)	-	-	-	-	(284,578,556.29)
NATIONAL AUTOMOTIVE COUNCIL	-	(245,069,806.64)	-	-	-	-	(245,069,806.64)
INDUSTRIAL TRAINING FUND	-	(377,601,600.16)	-	-	-	-	(377,601,600.16)
NIGERIAN EXPORT PROMOTION COUNCIL	-	(78,266,395.83)	-	-	-	-	(78,266,395.83)
FINANCIAL REPORTING COUNCIL OF NIGERIA	-	(3,099,930,615.86)	-	-	-	-	(3,099,930,615.86)
NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	-	(634,125,082.84)	-	-	-	-	(634,125,082.84)
CONSUMER PROTECTION COUNCIL	-	(246,382,022.70)	-	-	-	-	(246,382,022.70)
LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-	(6,704,688.99)	-	-	-	-	(6,704,688.99)
FEDERAL PRODUCE INSPECTION	-	(708,102.95)	-	-	-	-	(708,102.95)
EXTERNAL TRADE SECTOR, GENEVA (WTO)	-	(1,157,572,746.97)	-	-	-	-	(1,157,572,746.97)
ONNE OIL AND GAS FREE ZONE AUTHORITY	-	(689,339,783.22)	-	-	-	-	(689,339,783.22)
TAFAWA BALEWA SQUARE MANAGEMENT BOARD	-	(310,705,847.18)	-	-	-	-	(310,705,847.18)
NIGERIA COMMODITY EXCHANGE (NCX)	-	(8,423,492.91)	-	-	-	-	(8,423,492.91)
NIGERIA TRADE OFFICE, TAIWAN	-	(3,997,125.68)	-	-	-	-	(3,997,125.68)
NIGERIA TRADE OFFICE, CHINA	-	150,535,762.68	-	-	-	-	150,535,762.68
SMEDAN - H/QTRS	-	(14,960,853,025.33)	-	-	-	-	(14,960,853,025.33)

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	-	216,163,033.44	-	-	-	-	216,163,033.44
NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	-	(805,851,060.06)	-	-	-	-	(805,851,060.06)
FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	-	(2,297,147,027.16)	-	-	-	-	(2,297,147,027.16)
INDUSTRIAL ARBITRATION PANEL	-	(185,733,499.54)	-	-	-	-	(185,733,499.54)
MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	-	(50,617,594.65)	-	-	-	-	(50,617,594.66)
NATIONAL PRODUCTIVITY CENTRE	-	(4,380,566,223.40)	-	-	-	-	(4,380,566,223.39)
NATIONAL DIRECTORATE OF EMPLOYMENT	-	(356,305,668.25)	-	-	-	-	(356,305,668.25)
GENEVA LABOUR DESK OFFICE	-	(326,903,552.10)	-	-	-	-	(326,903,552.11)
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	-	(525,790,782.04)	-	-	-	-	(525,790,782.04)
NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	-	(436,623,234.24)	-	-	-	-	(436,623,234.24)
SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	-	(105,186,784.65)	-	-	-	-	(105,186,784.65)
NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	-	51,673,987.06	-	-	-	-	51,673,987.06
NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	-	(193,248,089.92)	-	-	-	-	(193,248,089.92)
CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	-	(19,867,458.92)	-	-	-	-	(19,867,458.92)
ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	-	(3,657,904.00)	-	-	-	-	(3,657,904.00)
AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	-	(4,000.00)	-	-	-	-	(4,000.00)
ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	-	(8,326,688.17)	-	-	-	-	(8,326,688.17)
ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	-	(4,898,678.74)	-	-	-	-	(4,898,678.74)
ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	-	(753,549.95)	-	-	-	-	(753,549.95)
ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	-	(436,313.94)	-	-	-	-	(436,313.94)
NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	-	(792,621.89)	-	-	-	-	(792,621.89)
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	-	(5,697,167.16)	-	-	-	-	(5,697,167.16)
ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	-	(395,958.05)	-	-	-	-	(395,958.05)
COOPERATIVE INFORMATION NETWORK	-	(4,127,555.51)	-	-	-	-	(4,127,555.51)
NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	-	(845,887,637.19)	-	-	-	-	(845,887,637.19)
BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	-	(67,788,780.94)	-	-	-	-	(67,788,780.94)
BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	-	16,683,460.43	-	-	-	-	16,683,460.43
BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	-	(88,651,272.43)	-	-	-	-	(88,651,272.43)
BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	-	(3,757,452.80)	-	-	-	-	(3,757,452.80)
BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	-	(351,012.25)	-	-	-	-	(351,012.25)
BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	-	(19,637,032.81)	-	-	-	-	(19,637,032.81)
BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	-	(5,996,089.94)	-	-	-	-	(5,996,089.94)
BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	-	(3,553,618.28)	-	-	-	-	(3,553,618.28)
BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	-	(37,143,463.08)	-	-	-	-	(37,143,463.08)
BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	-	(25,308,017.28)	-	-	-	-	(25,308,017.28)
AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	-	99,583,800.06	-	-	-	-	99,583,800.06
AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	-	(104,103,405.00)	-	-	-	-	(104,103,405.00)
AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	-	(19,686,500.00)	-	-	-	-	(19,686,500.00)
BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	-	(5,049,800.00)	-	-	-	-	(5,049,800.00)
BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	-	4,429,934.84	-	-	-	-	4,429,934.84
BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	-	1,582,642.75	-	-	-	-	1,582,642.75
BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	-	(2,263,928.29)	-	-	-	-	(2,263,928.29)
BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	-	55,749,343.76	-	-	-	-	55,749,343.76
BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	-	(69,817,819.31)	-	-	-	-	(69,817,819.31)
BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	-	(10,952,050.24)	-	-	-	-	(10,952,050.24)
BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	-	(1,750,151.04)	-	-	-	-	(1,750,151.04)
BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	-	72,660,459.93	-	-	-	-	72,660,459.93
BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	-	(13,331,399.67)	-	-	-	-	(13,331,399.67)
BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	-	(20,887,714.13)	-	-	-	-	(20,887,714.13)
BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	-	13,076,250.00	-	-	-	-	13,076,250.00
BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	-	(4,546,000.00)	-	-	-	-	(4,546,000.00)
AQUATIC BIORESOURCES DEVELOPMENT CENTRE PATEGI, KWARA STATE	-	14,858,013.08	-	-	-	-	14,858,013.08

NOTE 47: -
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MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	-	(5,500,000.02)	-	-	-	-	(5,500,000.02)
BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	-	(46,216,026.20)	-	-	-	-	(46,216,026.20)
TECHNOLOGY INCUBATION CENTRE, GOMBE	-	(14,345,312.37)	-	-	-	-	(14,345,312.37)
TECHNOLOGY INCUBATION CENTRE, KATSINA	-	(6,927,793.89)	-	-	-	-	(6,927,793.89)
TECHNOLOGY INCUBATION CENTRE, LAFIA	-	(28,093,033.30)	-	-	-	-	(28,093,033.30)
TECHNOLOGY INCUBATION CENTRE, LOKOJA	-	(5,286,306.26)	-	-	-	-	(5,286,306.26)
TECHNOLOGY INCUBATION CENTRE, MAKURDI	-	18,318,190.02	-	-	-	-	18,318,190.02
NORTH WEST ZONAL OFFICE, KANO	-	(3,565,913.00)	-	-	-	-	(3,565,913.00)
NORTH EAST ZONAL OFFICE, BAUCHI	-	(3,000,000.00)	-	-	-	-	(3,000,000.00)
NORTH CENTRAL ZONAL OFFICE, MINNA	-	(2,456,723.52)	-	-	-	-	(2,456,723.52)
SOUTH WEST ZONAL OFFICE, LAGOS	-	(3,000,000.00)	-	-	-	-	(3,000,000.00)
SOUTH SOUTH ZONAL OFFICE, BENIN	-	(1,370,086.11)	-	-	-	-	(1,370,086.11)
SOUTH EAST ZONAL OFFICE, NNEWI	-	(5,500,000.00)	-	-	-	-	(5,500,000.00)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	-	(3,645,635.96)	-	-	-	-	(3,645,635.96)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	-	237,361.13	-	-	-	-	237,361.13
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	-	8,274,377.92	-	-	-	-	8,274,377.92
TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	-	(27,745,383.72)	-	-	-	-	(27,745,383.72)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	-	(8,426,129.72)	-	-	-	-	(8,426,129.72)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	-	(6,637,956.42)	-	-	-	-	(6,637,956.42)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	-	(2,304,803.04)	-	-	-	-	(2,304,803.04)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	-	(15,385,876.88)	-	-	-	-	(15,385,876.88)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	-	(5,457,530.10)	-	-	-	-	(5,457,530.10)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	-	9,923,756.60	-	-	-	-	9,923,756.60
TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	-	(2,554,007.13)	-	-	-	-	(2,554,007.13)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	-	(8,600,174.07)	-	-	-	-	(8,600,174.07)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	-	(3,434,129.90)	-	-	-	-	(3,434,129.90)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	-	(3,184,113.00)	-	-	-	-	(3,184,113.00)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	-	(5,403,668.56)	-	-	-	-	(5,403,668.56)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	-	(6,450,519.38)	-	-	-	-	(6,450,519.38)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	-	(2,761,027.43)	-	-	-	-	(2,761,027.43)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	-	(2,281,692.72)	-	-	-	-	(2,281,692.72)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	-	9,282,728.30	-	-	-	-	9,282,728.30
TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	-	(42,721,697.54)	-	-	-	-	(42,721,697.54)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	-	(31,525,907.65)	-	-	-	-	(31,525,907.65)
NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	-	(58,682,012.40)	-	-	-	-	(58,682,012.40)
ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	-	(37,405,000.76)	-	-	-	-	(37,405,000.76)
NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	-	(7,212,545.07)	-	-	-	-	(7,212,545.07)
REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	-	(42,425,941.46)	-	-	-	-	(42,425,941.46)
NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	-	(32,646,831.34)	-	-	-	-	(32,646,831.34)
AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	-	(18,931,631.65)	-	-	-	-	(18,931,631.65)
CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	-	(108,453,979.92)	-	-	-	-	(108,453,979.93)
CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	-	(29,371,487.53)	-	-	-	-	(29,371,487.53)
CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	-	(1,940,523,060.78)	-	-	-	-	(1,940,523,060.78)
CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	-	(1,840,030,494.16)	-	-	-	-	(1,840,030,494.15)
NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	-	(1,694,834,775.98)	-	-	-	-	(1,694,834,775.98)
PROJECT DEVELOPMENT INSTITUTE - ENUGU	-	(4,933,413,933.31)	-	-	-	-	(4,933,413,933.31)
NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	-	368,686,126.35	-	-	-	-	368,686,126.35
NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	-	(1,478,456,798.30)	-	-	-	-	(1,478,456,798.30)
NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	-	(323,138,266.25)	-	-	-	-	(323,138,266.25)
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	-	(435,619,254.63)	-	-	-	-	(435,619,254.63)
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	-	(2,871,535.70)	-	-	-	-	(2,871,535.70)
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	-	462,128,007.31	-	-	-	-	462,128,007.31

NOTE 47: -
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MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	-	(11,334,920.28)					(11,334,920.28)
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	-	(3,861,466.93)					(3,861,466.93)
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	-	(2,347,427.01)					(2,347,427.01)
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	-	-					-
FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	-	(458,896,288.38)					(458,896,288.38)
SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	-	(82,220,222.97)					(82,220,222.96)
HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	-	(393,524,597.29)					(393,524,597.29)
ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	-	(92,156,523.69)					(92,156,523.69)
NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	-	(241,925,592.15)					(241,925,592.15)
HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	-	(198,521,571.31)					(198,521,571.31)
LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	-	(17,159,208.09)					(17,159,208.09)
RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	-	(28,719,113.29)					(28,719,113.29)
EFFLUENT & POLLUTION MONITORING CENTRE, KANO	-	(31,648,998.84)					(31,648,998.84)
SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	-	48,541.33					48,541.33
SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	-	(86,095,846.15)					(86,095,846.15)
SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO ST	ATE -	(46,421,209.45)					(46,421,209.45)
NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	-	(62,235,826.06)					(62,235,826.06)
POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	-	(473,008,401.45)					(473,008,401.45)
NATIONAL CENTRE FOR REMOTE SENSING - JOS	-	(16,693,418.36)					(16,693,418.36)
SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	-	(47,060,923.02)					(47,060,923.02)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	-	(2,408,213.11)					(2,408,213.11)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	-	(215,659,356.63)					(215,659,356.63)
TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	-	(31,770,327.63)					(31,770,327.63)
PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	-	(700,181,458.49)					(700,181,458.48)
ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	-	(174,552,125.48)					(174,552,125.48)
SOKOTO ENERGY RESEARCH	-	(52,273,325.02)					(52,273,325.02)
CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	-	(212,083,610.37)		(12,905,063.49)			(224,988,673.86)
NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	-	(151,895,233.77)					(151,895,233.77)
NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	-	(10,161,583.48)					(10,161,583.48)
NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	-	(516,408,622.16)					(516,408,622.16)
TECHNOLOGY BUSINESS INCUBATOR - ENUGU	-	(234,344,795.28)					(234,344,795.28)
ENERGY COMMISSION OF NIGERIA	-	(2,246,692,878.80)					(2,246,692,878.80)
NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERBAUCHI	SITY -	4,608,661.59					4,608,661.59
TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	-	50,274,426,608.73					50,274,426,608.73
TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	-	(5,258,705,389.08)					(5,258,705,389.08)
FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	-	(47,840,000,796.13)					(47,840,000,796.13)
NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	-	(4,185,388,795.60)					(4,185,388,795.60)
NIGERIAN RAILWAY CORPORATION	-	(1,047,185,256.19)					(1,047,185,256.19)
NATIONAL INLAND WATERWAYS AUTHORITY	-	(511,599,602.84)					(511,599,602.84)
MARITIME ACADEMY, ORON	-	2,453,772,965.77					2,453,772,965.77
COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	-	(2,185,242,896.82)					(2,185,242,896.82)
NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	-	(15,188,888,794.30)					(15,188,888,794.30)
NIGERIAN METEOROLOGICAL AGENCY	-	1,402,310,801.87					1,402,310,801.87
FEDERAL INLAND REVENUE SERVICES	-	(38,551,222,429.93)	6,866,156,000.00			4,000,000,000.00	(27,685,066,429.93)
ACCIDENT INVESTIGATION BUREAU	-	10,693,863,987.09					10,693,863,987.10
NIGERIA AIRSPACE MANAGEMENT AGENCY	-	(2,151,956,238.94)					(2,151,956,238.94)
FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	-	509,710,470,454.24					509,710,470,454.24
NATIONAL RURAL ELECTRIFICATION AGENCY	-	20,961,135,869.09					20,961,135,869.09
NIGERIAN ELECTRICITY REGULATORY COMMISSION	-	(2,517,639,558.07)					(2,517,639,558.07)
ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	-	3,833,155,077.30					3,833,155,077.30

NOTE 47: -
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MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
NATIONAL POWER TRAINING INSTITUTE	-	15,521,029,022.56	-	-	-	-	15,521,029,022.55
NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	-	(6,912,977,361.95)	-	-	-	-	(6,912,977,361.95)
TRANSMISSION COMPANY OF NIGERIA	-	(4,729,720,540.99)	-	-	-	-	(4,729,720,540.99)
NIGERIAN BULK ELECTRICITY TRADING PLC	-	(504,484,909.04)	-	-	-	-	(504,484,909.04)
OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	-	(8,493,211,350.49)	-	-	-	-	(8,493,211,350.50)
FEDERAL SCHOOL OF SURVEY, OYO	-	(5,014,942.13)	-	-	-	-	(5,014,942.13)
FEDERAL ROAD MAINTENANCE AGENCY	-	(1,149,319,997.27)	-	-	-	-	(1,149,319,997.27)
COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	-	(77,482,958.87)	-	-	-	-	(77,482,958.86)
SURVEY COUNCIL OF NIGERIA	-	(698,241,079.37)	-	-	-	-	(698,241,079.37)
REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	-	9,879,991,939.05	-	-	-	-	9,879,991,939.05
MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	-	(144,160,925.03)	-	-	-	-	(144,160,925.03)
DEPARTMENT OF PETROLEUM RESOURCES	-	(1,234,127,734.66)	-	-	-	-	(1,234,127,734.66)
PETROLEUM TRAINING INSTITUTE	-	(77,123,215.74)	-	-	-	-	(77,123,215.74)
NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	-	(305,137,873.20)	-	-	-	-	(305,137,873.20)
PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	-	7,993,684,433.96	-	-	-	-	7,993,684,433.96
NIGERIA NUCLEAR REGULATORY AUTHORITY	-	(82,587,938.76)	-	-	-	-	(82,587,938.76)
FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	-	(1,363,688,466.55)	-	-	-	-	(1,363,688,466.55)
COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	-	(193,713,940.23)	-	-	-	-	(193,713,940.23)
NIGERIAN GEOLOGICAL SURVEY AGENCY.	-	(38,080,890.35)	-	-	-	-	(38,080,890.35)
NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	-	(404,776,844.84)	-	-	-	-	(404,776,844.84)
NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	-	(71,993,422.57)	-	-	-	-	(71,993,422.57)
METALLURGICAL TRAINING INSTITUTE, ONITSHA	-	(151,545,157.08)	-	-	-	-	(151,545,157.08)
NATIONAL IRON ORE MINING PROJECT - ITAKPE	-	(75,345,237.43)	-	-	-	-	(75,345,237.43)
NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	-	26,418,171.31	-	-	-	-	26,418,171.31
NIGERIA MINING CADASTRE OFFICE & CENTRES	-	(126,323,944.26)	-	-	-	-	(126,323,944.26)
AJAOKUTA STEEL COMPANY LIMITED	-	(776,688,208.98)	-	-	-	-	(776,688,208.98)
SOLID MINERAL DEVELOPMENT FUND OFFICE	-	6,224,940,634.05	-	-	-	-	6,224,940,634.05
BUDGET AND NATIONAL PLANNING	-	(246,516,323.21)	-	-	-	-	(246,516,323.21)
NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	-	(383,941,843.08)	-	-	-	-	(383,941,843.08)
CENTRE FOR MANAGEMENT DEVELOPMENT	-	(593,771,152.80)	-	-	-	-	(593,771,152.80)
NATIONAL BUREAU OF STATISTICS	-	(51,908,516.80)	-	-	-	-	(51,908,516.80)
BUDGET OFFICE OF THE FEDERATION	-	(254,943,376.98)	-	-	-	-	(254,943,376.98)
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	-	(90,260,308.27)	-	-	-	-	(90,260,308.27)
REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	-	(52,860,307,570.53)	-	-	-	-	(52,860,307,570.54)
FISCAL RESPONSILIBITY COMMISSION	-	(345,374,014.56)	-	-	-	-	(345,374,014.56)
FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	-	28,035,369,903.95	-	-	-	-	28,035,369,903.95
NIGERIA HYDROLOGICAL SERVICE AGENCY	-	(2,826,359,177.88)	-	-	-	-	(2,826,359,177.88)
ANAMBRA/ IMO RBDA	-	(1,189,907,475.07)	-	-	-	-	(1,189,907,475.07)
BENIN/ OWENA RBDA	-	(4,976,988,029.70)	-	-	-	-	(4,976,988,029.70)
CHAD BASIN RBDA	-	(2,886,912,687.95)	-	-	-	-	(2,886,912,687.95)
CROSS RIVER RBDA	-	(4,485,491,926.26)	-	-	-	-	(4,485,491,926.27)
HADEJIA-JAMAÄ»ARE RBDA	-	(2,465,602,060.79)	-	-	-	-	(2,465,602,060.79)
LOWER BENUE RBDA	-	(458,746,307.14)	-	-	-	-	(458,746,307.14)
LOWER NIGER RBDA	-	(2,319,138,149.80)	-	-	-	-	(2,319,138,149.80)
NIGER DELTA RBDA	-	(3,285,093,003.99)	-	-	-	-	(3,285,093,003.99)
OGUN/ OSUN RBDA	-	(1,005,941,984.05)	-	-	-	-	(1,005,941,984.05)
SOKOTO RIMA RBDA	-	(242,543,646.97)	-	-	-	-	(242,543,646.97)
UPPER BENUE RBDA	-	(1,469,306,598.34)	-	-	-	-	(1,469,306,598.34)
UPPER NIGER RBDA	-	(1,132,205,769.30)	-	-	-	-	(1,132,205,769.31)
NATIONAL WATER RESOURCES INSTITUTE- KADUNA	-	(775,493,315.86)	-	-	-	-	(775,493,315.85)
NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	-	11,810,794,847.40	-	-	-	-	11,810,794,847.40
GURARA WATER MANAGEMENT AUTHORITY	-	63,497,376.10	-	-	-	-	63,497,376.10
NIGERIA CUSTOMS SERVIVES	-	(898,250,175.17)	-	-	-	-	(898,250,175.17)

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
LAW & JUSTICES SECTOR	-	-	-	-	-	-	-
NATIONAL JUDICIAL COUNCIL- ABUJA	-	(1,238,569,262.33)	-	-	-	-	(1,238,569,262.33)
SUPREME COURT OF NIGERIA	-	(1,565,583,345.98)	-	-	-	-	(1,565,583,345.98)
COURT OF APPEAL	-	(752,386,327.78)	-	-	-	-	(752,386,327.78)
FEDERAL HIGH COURT-LAGOS	-	51,492,692,350.52	-	-	-	-	51,492,692,350.52
HIGH COURT OF JUSTICE-FCT ABUJA	-	52,693,750,164.19	-	-	-	62,668,315.00	52,756,418,479.19
SHARIA COURT OF APPEAL-ABUJA	-	(195,338,949.90)	-	-	-	-	(195,338,949.90)
CUSTOMARY COURT OF APPEAL-ABUJA	-	19,230,665,382.53	-	-	-	40,320,201.00	19,270,985,583.53
NATIONAL INDUSTRIAL COURT	-	(1,975,863,009.04)	-	-	-	-	(1,975,863,009.04)
NATIONAL JUDICIAL INSTITUTE-ABUJA	-	10,880,728,650.39	-	-	-	-	10,880,728,650.39
JUDICIARY SERVICE COMMITTEE-FCT ABUJA	-	(108,959,474.00)	-	-	-	-	(108,959,474.00)
FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	-	4,293,284,324.85	4,418,812,061.98	-	-	-	8,712,096,386.83
FEDERAL MINISTRY OF JUSTICE - HQTRS	-	(5,740,138,710.63)	-	-	-	-	(5,740,138,710.63)
NIGERIAN LAW REFORM COMMISSION	-	196,281,508.48	-	-	-	-	196,281,508.48
LEGAL AID COUNCIL	-	(7,232,210.06)	-	-	-	-	(7,232,210.06)
COUNCIL OF LEGAL EDUCATION	-	3,111,561,818.87	-	-	-	-	3,111,561,818.87
NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	-	146,645,273.84	-	-	-	-	146,645,273.84
NATIONAL HUMAN RIGHTS COMMISSION	-	(227,834,548.08)	-	-	-	-	(227,834,548.08)
REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	-	(6,012,797.03)	-	-	-	-	(6,012,797.03)
NATIONAL DRUG LAW ENFORCEMENT AGENCY	-	(359,229,320.72)	-	-	-	-	(359,229,320.72)
NIGERIAN COPYRIGHT COMMISSION	-	(16,992,300.00)	-	-	-	-	(16,992,300.00)
NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	-	(2,687,562,377.54)	-	-	-	-	(2,687,562,377.54)
INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	-	(665,844,306.45)	-	-	-	-	(665,844,306.45)
CODE OF CONDUCT BUREAU	-	(589,017,154.35)	-	-	-	-	(589,017,154.35)
REGIONAL SECTOR	-	-	-	-	-	-	-
FEDERAL CAPITAL TERRITORY ADMINISTRATION	-	(1,819,894,554.04)	-	-	-	-	(1,819,894,554.04)
FEDERAL MINISTRY OF NIGER DELTA HQTRS	-	(3,663,751,537.16)	-	-	-	-	(3,663,751,537.16)
	-	-	-	-	-	-	-
SOCIAL SECTOR	-	-	-	-	-	-	-
NATIONAL CENTER FOR WOMEN DEVELOPMENT	-	(1,437,662,082.53)	-	-	-	-	(1,437,662,082.53)
CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	-	(511,082,700.39)	-	-	-	-	(511,082,700.39)
NATIONAL YOUTH SERVICE CORPS (NYSC)	-	(1,098,581,144.92)	-	-	-	-	(1,098,581,144.92)
NIGERIA FOOTBALL FEDERATION	-	(59,104,963.10)	-	-	-	-	(59,104,963.10)
NIGERIA INSTITUTE FOR SPORTS (NIS)	-	(56,572,115.84)	-	-	-	-	(56,572,115.84)
FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	-	(1,294,296,029.85)	-	-	-	-	(1,294,296,029.85)
FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	-	(4,705,833,279.76)	-	-	-	-	(4,705,833,279.76)
FEDERAL MINISTRY OF EDUCATION - HQTRS	-	(20,066,285,842.72)	-	-	-	-	(20,066,285,842.72)
UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	-	189,489,848,353.11	-	-	-	-	189,489,848,353.11
WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	-	(9,037,519.04)	-	-	-	-	(9,037,519.04)
JOINT ADMISSIONS MATRICULATION BOARD	-	(2,263,523.29)	-	-	-	-	(2,263,523.29)
WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	-	(73,318,813.20)	-	-	-	-	(73,318,813.20)
NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	-	(55,851,005.43)	-	-	-	-	(55,851,005.43)
NATIONAL LIBRARY OF NIGERIA	-	(219,401,014.55)	-	-	-	-	(219,401,014.55)
NATIONAL EXAMINATIONS COUNCIL	-	(3,782,272,077.60)	-	-	-	-	(3,782,272,077.60)
MASS LITERACY COUNCIL	-	(757,405,605.52)	-	-	-	-	(757,405,605.52)
NOMADIC EDUCATION COMMISSION	-	1,042,432.10	-	-	-	-	1,042,432.10
NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	-	(162,470,603.64)	-	-	-	-	(162,470,603.64)
NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	-	(51,257,561.05)	-	-	-	-	(51,257,561.05)
TEACHERS REGISTRATION COUNCIL OF NIGERIA	-	(1,222,033,602.19)	-	-	-	-	(1,222,033,602.19)
COMPUTER REGISTRATION COUNCIL OF NIGERIA	-	14,648,132.54	-	-	-	-	14,648,132.54
NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	-	(1,705,809,886.50)	-	-	-	-	(1,705,809,886.50)
NATIONAL TEACHERS INSTITUTE	-	2,567,039,319.87	-	-	-	-	2,567,039,319.87

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
FEDERAL POLYTECHNIC ADO-EKITI	-	1,988,692.42	-	-	-	-	1,988,692.42
FEDERAL POLYTECHNIC BAUCHI	-	94,359,414.70	-	-	-	-	94,359,414.70
FEDERAL POLYTECHNIC BIDA	-	(2,658,054,796.24)	-	-	-	-	(2,658,054,796.24)
FEDERAL POLYTECHNIC IDAH	-	(1,316,170,695.66)	-	-	-	-	(1,316,170,695.66)
FEDERAL POLYTECHNIC KAURA-NAMODA	-	170,455,671.84	-	-	-	-	170,455,671.84
FEDERAL POLYTECHNIC MUBI	-	368,989,764.66	-	-	-	-	368,989,764.66
FEDERAL POLYTECHNIC NASARAWA	-	1,236,941,956.56	-	-	-	-	1,236,941,956.56
FEDERAL POLYTECHNIC UWANA-AFIKPO	-	(2,042,179,172.07)	-	-	-	-	(2,042,179,172.07)
FEDERAL POLYTECHNIC KADUNA	-	1,571,067,823.49	-	-	-	-	1,571,067,823.49
FEDERAL POLYTECHNIC OFFA	-	(1,597,609,515.07)	-	-	-	-	(1,597,609,515.07)
FEDERAL POLYTECHNIC EDE	-	(420,372,634.60)	-	-	-	-	(420,372,634.60)
FEDERAL POLYTECHNIC AUCHI	-	591,228,027.88	-	-	-	-	591,228,027.88
FEDERAL POLYTECHNIC NEKEDE	-	156,785,039.13	-	-	-	-	156,785,039.13
FEDERAL POLYTECHNIC OKO	-	(1,228,912,113.41)	-	-	-	-	(1,228,912,113.41)
FEDERAL POLYTECHNIC DAMATURU	-	(1,764,286,939.43)	-	-	-	-	(1,764,286,939.43)
FEDERAL POLYTECHNIC HUSSAINI ADAMU	-	308,518,693.76	-	-	-	-	308,518,693.76
FEDERAL POLYTECHNIC GWANDU	-	1,673,561,198.23	-	-	-	-	1,673,561,198.23
FEDERAL POLYTECHNIC ILARO	-	(135,256,964.31)	-	-	-	-	(135,256,964.31)
YABA COLLEGE OF TECHNOLOGY	-	(79,345,794.78)	-	-	-	-	(79,345,794.78)
FEDERAL POLYTECHNIC BALI	-	(2,327,716,999.67)	-	-	-	-	(2,327,716,999.67)
FEDERAL POLYTECHNIC EKOWE	-	607,860,565.29	-	-	-	-	607,860,565.29
FEDERAL POLYTECHNIC BONNY	-	(41,787,852.02)	-	-	-	-	(41,787,852.02)
FEDERAL POLYTECHNIC UKANA	-	(14,294,098.16)	-	-	-	-	(14,294,098.16)
NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	-	(28,143,152.15)	-	-	-	-	(28,143,152.15)
FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	-	364,447,472.10	-	-	-	-	364,447,472.10
FEDERAL COLLEGE OF EDUCATION ABEOKUTA	-	(8,574,564,309.33)	-	-	-	-	(8,574,564,309.33)
FEDERAL COLLEGE OF EDUCATION AKOKA	-	(2,453,981,451.41)	-	-	-	-	(2,453,981,451.41)
FEDERAL COLLEGE OF EDUCATION ASABA	-	291,297,891.99	-	-	-	-	291,297,891.99
FEDERAL COLLEGE OF EDUCATION BICHI	-	(1,379,282,036.68)	-	-	-	-	(1,379,282,036.68)
FEDERAL COLLEGE OF EDUCATION GOMBE	-	(7,375,932,241.66)	-	-	-	-	(7,375,932,241.66)
FEDERAL COLLEGE OF EDUCATION GUSAU	-	7,595,641,230.31	-	-	-	-	7,595,641,230.31
FEDERAL COLLEGE OF EDUCATION KANO	-	(18,889,128.22)	-	-	-	-	(18,889,128.22)
FEDERAL COLLEGE OF EDUCATION KATSINA	-	93,461,466.40	-	-	-	-	93,461,466.40
FEDERAL COLLEGE OF EDUCATION KOTANGORA	-	312,529,969.71	-	-	-	-	312,529,969.71
FEDERAL COLLEGE OF EDUCATION OBUDU	-	(161,011,229.11)	-	-	-	-	(161,011,229.11)
FEDERAL COLLEGE OF EDUCATION OKENE	-	(18,139,745,414.58)	-	-	-	-	(18,139,745,414.58)
FEDERAL COLLEGE OF EDUCATION OMUKU	-	(5,763,969,973.75)	-	-	-	-	(5,763,969,973.75)
FEDERAL COLLEGE OF EDUCATION ONDO	-	(441,136,578.77)	-	-	-	-	(441,136,578.77)
FEDERAL COLLEGE OF EDUCATION OYO	-	801,689,608.21	-	-	-	-	801,689,608.21
FEDERAL COLLEGE OF EDUCATION PANKSHIN	-	5,467,482.63	-	-	-	-	5,467,482.63
FEDERAL COLLEGE OF EDUCATION POTISKUM	-	(280,320,921.13)	-	-	-	-	(280,320,921.13)
FEDERAL COLLEGE OF EDUCATION UMUNZE	-	(3,051,060,302.20)	-	-	-	-	(3,051,060,302.20)
FEDERAL COLLEGE OF EDUCATION YOLA	-	(6,836,095.28)	-	-	-	-	(6,836,095.28)
FEDERAL COLLEGE OF EDUCATION ZARIA	-	(404,257,045.87)	-	-	-	-	(404,257,045.87)
FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	-	(257,701,581.86)	-	-	-	-	(257,701,581.86)
ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	-	59,099,959.97	-	-	-	-	59,099,959.97
NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	-	(5,538,406,113.38)	-	-	-	-	(5,538,406,113.38)
UNIVERSITY OF IBADAN	-	2,775,428,662.31	-	-	-	-	2,775,428,662.31
UNIVERSITY OF LAGOS	-	(14,580,443,796.39)	-	-	-	-	(14,580,443,796.39)
UNIVERSITY OF NIGERIA, NNSUKA	-	979,619,135.60	-	-	-	-	979,619,135.60
AHMADU BELLO UNIVERSITY, ZARIA	-	2,025,368,953.78	-	-	-	-	2,025,368,953.78
OBAFEMI AWOLOWO UNIVERSITY	-	539,403,190.15	-	-	-	-	539,403,190.15

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
UNIVERSITY OF BENIN	-	1,763,791,127.26	-	-	-	-	1,763,791,127.26
UNIVERSITY OF JOS	-	11,569,385,428.14	-	-	-	-	11,569,385,428.14
UNIVERSITY OF CALABAR	-	3,386,893,949.79	-	-	-	-	3,386,893,949.79
UNIVERSITY OF ILORIN	-	(3,256,807,828.80)	-	-	-	-	(3,256,807,828.80)
UNIVERSITY OF ABUJA	-	(6,735,986,196.61)	-	-	-	-	(6,735,986,196.61)
UNIVERSITY OF AGRICULTURE, ABEOKUTA	-	(14,224,042.50)	-	-	-	-	(14,224,042.50)
UNIVERSITY OF AGRICULTURE, MAKURDI	-	(1,600,998,112.95)	-	-	-	-	(1,600,998,112.95)
MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	-	218,068,180.15	-	-	-	-	218,068,180.15
UNIVERSITY OF PORT HARCOURT	-	(12,218,661,861.21)	-	-	-	-	(12,218,661,861.21)
ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	-	172,202,220.58	-	-	-	-	172,202,220.58
UNIVERSITY OF TECHNOLOGY, OWERRI	-	(78,274,200.08)	-	-	-	-	(78,274,200.08)
FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	-	629,231,703.55	-	-	-	-	629,231,703.55
FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	-	28,533,502.16	-	-	-	-	28,533,502.16
FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	-	(63,275,527,647.13)	-	-	-	-	(63,275,527,647.13)
UNIVERSITY OF UYO	-	55,875,754,806.89	-	-	-	-	55,875,754,806.89
UNIVERSITY OF MAIDUGURI	-	(10,701,200,831.37)	-	-	-	-	(10,701,200,831.37)
NNAMDI AZIKIWE UNIVERSITY, AWKA	-	1,683,375,864.93	-	-	-	-	1,683,375,864.93
BAYERO UNIVERSITY, KANO	-	1,686,899,505.05	-	-	-	-	1,686,899,505.05
USMAN DAN FODIO UNIVERSITY, SOKOTO	-	604,664,210.85	-	-	-	-	604,664,210.85
NATIONAL MATHEMATICAL CENTRE, SHEDA	-	(2,278,850,188.02)	-	-	-	-	(2,278,850,188.02)
FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	-	609,518,777.94	-	-	-	-	609,518,777.94
ARABIC LANGUAGE VILLAGE BORNO	-	(439,511,875.11)	-	-	-	-	(439,511,875.11)
NATIONAL INSTITTUE FOR NIGERIAN LANGUAGES	-	98,024,959.62	-	-	-	-	98,024,959.62
FEDERAL UNIVERSITY OYE-EKITI	-	660,335,301.86	-	-	-	-	660,335,301.86
FEDERAL UNIVERSITY OTUOKE	-	(950,910,485.11)	-	-	-	-	(950,910,485.11)
FEDERAL UNIVERSITY DUTSE	-	(1,023,478,695.83)	-	-	-	-	(1,023,478,695.83)
FEDERAL UNIVERISTY NDUFU ALIKE IKWO	-	1,178,212,011.20	-	-	-	-	1,178,212,011.20
FEDERAL UNIVERSITY LAFIA	-	(84,997,579.13)	-	-	-	-	(84,997,579.13)
FEDERAL UNIVERSITY DUTSIN-MA	-	(2,037,078,879.25)	-	-	-	-	(2,037,078,879.25)
FEDERAL UNIVERSITY KASHERE	-	(1,182,757,811.77)	-	-	-	-	(1,182,757,811.77)
FEDERAL UNIVERSITY LOKOJA	-	249,356,362.99	-	-	-	-	249,356,362.99
FEDERAL UNIVERSITY WUKARI	-	(964,513,419.79)	-	-	-	-	(964,513,419.79)
FEDERAL UNIVERSITYOF BERNIN KEBBI	-	356,595,942.60	-	-	-	-	356,595,942.60
FEDERAL UNIVERSITYOF GASHUA	-	348,062,269.29	-	-	-	-	348,062,269.29
FEDERAL UNIVERSITYOF GUSAU	-	314,326,943.24	-	-	-	-	314,326,943.24
DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	-	(669,985.32)	-	-	-	-	(669,985.32)
FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	-	613,856,775.75	-	-	-	-	613,856,775.75
NATIONAL OPEN UNIVERSITY	-	1,823,891,321.81	-	-	-	-	1,823,891,321.81
F.S.C. SOKOTO	-	(1,782,647.34)	-	-	-	-	(1,782,647.34)
FGC AZARE	-	(18,938,183.76)	-	-	-	-	(18,938,183.76)
FGC BUNI-YADI	-	(6,315,138.32)	-	-	-	-	(6,315,138.32)
FGC BIRIN YAURI	-	(193,427,002.57)	-	-	-	-	(193,427,002.57)
FGC DAURA	-	726,124.10	-	-	-	-	726,124.10
FGC GANYE	-	(9,747,734.28)	-	-	-	-	(9,747,734.28)
FGC GARKI	-	6,124,378.08	-	-	-	-	6,124,378.08
FGC IJANIKIN	-	(8,518,532.32)	-	-	-	-	(8,518,532.32)
FGC IKET NISE	-	(61,500,279.71)	-	-	-	-	(61,500,279.71)
FGC IKET VANDAKYA	-	(37,768,786.89)	-	-	-	-	(37,768,786.89)
FGC IKOM	-	(22,565,952.76)	-	-	-	-	(22,565,952.76)
FGC IKOT EKPENE	-	(4,679,729.70)	-	-	-	-	(4,679,729.70)
FGC IKURIN	-	(55,969,289.83)	-	-	-	-	(55,969,289.83)
FGC JOS	-	7,136,042.98	-	-	-	-	7,136,042.98

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
FGC KADUNA		(135,686,942.53)					(135,686,942.53)
FGC KANO		87,965,914.10					87,965,914.10
FGC KEFFI		(798,427.30)					(798,427.30)
FGC KIYAWA		(1,573,364.01)					(1,573,364.01)
FGC KWALI		(35,994,886.02)					(35,994,886.02)
FGC MAIDUGURI		27,661,709.92					27,661,709.92
FGC MINJIBIR		(34,230,624.13)					(34,230,624.13)
FGC MINNA		16,520,491.84					16,520,491.84
FGC ODIKOLOGUNA		(6,494,945.95)					(6,494,945.95)
FGC ODOGBOLU		(40,277,676.22)					(40,277,676.22)
FGC OGBOMOSHMO		11,989,852.54					11,989,852.54
FGC OGOJA		99,015,965.99					99,015,965.99
FGC OHAFIA		32,544,799.22					32,544,799.22
FGC OKIGWE		(35,658,676.90)					(35,658,676.90)
FGC OKPOSI		4,626,248.09					4,626,248.09
FGC ONITSHA		26,248,324.51					26,248,324.51
FGC PORT HARCOURT		(19,066,759.63)					(19,066,759.63)
FGC POTISKUM		(746,486.41)					(746,486.41)
FGC RUBBOCHI		(31,950,911.18)					(31,950,911.18)
FGC SOKOTO		(18,545,578.50)					(18,545,578.50)
FGC UGWOLAWO		(2,369,171.97)					(2,369,171.97)
FGC WARRI		(8,701,355.72)					(8,701,355.72)
FGC ZARIA		(25,805,839.79)					(25,805,839.79)
FGC, BILLIRI		(29,514,150.69)					(29,514,150.69)
FGC, IDO-ANI		(30,294,717.10)					(30,294,717.10)
FGC, IKOLE		(18,334,980.69)					(18,334,980.69)
FGGC ABAJI		(20,360,280.13)					(20,360,280.13)
FGGC ABULOMA		(10,500,873.11)					(10,500,873.11)
FGGC AKURE		337,755,566.13					337,755,566.13
FGGC ANKA		(3,666,757.39)					(3,666,757.39)
FGGC BAJOGA		(37,983,299.90)					(37,983,299.90)
FGGC BAKORI		(39,983,957.68)					(39,983,957.68)
FGGC BAUCHI		(2,066,417.80)					(2,066,417.80)
FGGC BENIN		(12,127,615.29)					(12,127,615.29)
FGGC BIDA		(5,040,964.95)					(5,040,964.95)
FGGC BWARI		(37,071,063.67)					(37,071,063.67)
FGGC CALABAR		(26,192,295.38)					(26,192,295.38)
FGGC EFON ALAYE		(9,398,142.19)					(9,398,142.19)
FGGC EFON IMNRINGI		(5,872,778.76)					(5,872,778.76)
FGGC ENUGU		(13,339,505.46)					(13,339,505.46)
FGGC EZZAMGBO ABAKALIKI		(9,895,063.86)					(9,895,063.86)
FGGC GBOKO		(30,060,298.06)					(30,060,298.06)
FGGC GUSAU		524,973.79					524,973.79
FGGC GWANDU		(37,090,653.52)					(37,090,653.52)
FGGC IBILLO		(2,719,332.56)					(2,719,332.56)
FGGC IBUSA		195,771,770.34					195,771,770.34
FGGC IKOT-OBIO-ITONG		(6,091,114.33)					(6,091,114.33)
FGGC ILORIN		(24,814,014.55)					(24,814,014.55)
FGGC IPETUMODU		(20,206,119.63)					(20,206,119.63)
FGGC JALINGO		(12,408,135.96)					(12,408,135.96)
FGGC KABBA		(33,226,799.84)					(33,226,799.84)
FGGC KAZAURE							

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
		(112,983,363.92)					(112,983,363.92)
FGGC KEANA		(97,355,165.68)					(97,355,165.68)
FGGC LANGTANG		(13,010,245.26)					(13,010,245.26)
FGGC LEJJA		(26,358,867.20)					(26,358,867.20)
FGGC MONGUNO		51,861.93					51,861.93
FGGC NEW BUSA		(5,419,212.75)					(5,419,212.75)
FGGC OMU-ARAN		70,498,425.89					70,498,425.89
FGGC OWERRI		(18,030,842.33)					(18,030,842.33)
FGGC OYO		(19,582,372.61)					(19,582,372.61)
FGGC SHAGAMU		(26,456,030.02)					(26,456,030.02)
FGGC GUMI TAMBAWAL		(8,263,747.50)					(8,263,747.50)
FGGC UMUAHIA		(14,227,150.99)					(14,227,150.99)
FGGC WUKARI		(53,071,560.17)					(53,071,560.17)
FGGC, YOLA		(19,561,202.82)					(19,561,202.82)
FSTC AHOADA		(42,825,497.44)					(42,825,497.44)
FSTC AWKA		(44,776,658.90)					(44,776,658.90)
FSTC JUBU-IMUSHIN		(39,005,066.31)					(39,005,066.31)
FSTC MICHIKA		(22,638,124.83)					(22,638,124.83)
FSTC TUNGBO - YENAGOA		(15,865,553.67)					(15,865,553.67)
FSTC USI-EKITI		(52,046,874.70)					(52,046,874.70)
FTC IKARE		(79,790,306.09)					(79,790,306.09)
FTC ILESA		(8,698,849.59)					(8,698,849.59)
FTC JALINGO		(24,029,370.79)					(24,029,370.79)
FTC KAFANCHAN		(34,489,032.16)					(34,489,032.16)
FTC LASSA		(2,084,344.52)					(2,084,344.52)
FTC OHANSO		(298,008.49)					(298,008.49)
FTC OROZO		(4,798,638.86)					(4,798,638.86)
FTC OTOBI		(3,755,110.79)					(3,755,110.79)
FTC OTUPKO		(32,011,136.97)					(32,011,136.97)
FTC SHIRORO		(37,436,797.83)	4,436,016.99				(33,000,780.84)
FTC UROMI		(5,443,456.28)					(5,443,456.28)
FTC UYO		(25,353,942.60)					(25,353,942.60)
FTC YABA		(62,468,349.79)					(62,468,349.79)
FTC ZURU		(4,440,730.74)					(4,440,730.74)
KING'S COLLEGE		(44,271,554.79)					(44,271,554.79)
QUEEN'S COLLEGE LAGOS		(77,050,820.53)					(77,050,820.53)
SULEJA ACADEMY		(30,556,965.27)					(30,556,965.27)
FSTC,DOMA		(5,126,102.21)					(5,126,102.21)
FSTC DAYI		(9,385,976.11)					(9,385,976.11)
LIBRARIANS REGISTRATION COUNCIL OF NIGERIA		(136,364,541.84)					(136,364,541.84)
NATIONAL BOARD FOR TECHNICAL EDUCATION		(2,259,694,303.32)					(2,259,694,303.32)
NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS		(441,426,382.75)					(441,426,382.75)
FEDERAL MINISTRY OF HEALTH - HQTRS		(5,063,072,950.78)					(5,063,072,950.78)
NATIONAL HEALTH INSURANCE SCHEME		(225,394,702.00)					(225,394,702.00)
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY		(16,192,037,294.17)					(16,192,037,294.17)
NATIONAL ARBOVIRUS AND VECTOR RESEARCH		1,154,323,725.14					1,154,323,725.14
RADIOGRAPHERS REGISTRATION BOARD		(27,130,866.49)					(27,130,866.49)
DENTAL TECHNOLOGY REGISTRATION BOARD		(15,971,555.19)					(15,971,555.19)
HEALTH RECORDS REGISTRATION BOARD		(4,221,308.22)					(4,221,308.22)
OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA		(24,299,668.98)					(24,299,668.98)
COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD		(13,740,149.67)					(13,740,149.67)
NURSING AND MIDWIFERY COUNCIL		(30,829,675.00)					(30,829,675.00)
PHARMACIST COUNCIL OF NIGERIA COUNCIL		4,746,385.53					4,746,385.53

NOTE 47: -
Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
MEDICAL AND DENTAL COUNCIL OF NIGERIA	-	(1,371,026,783.56)	-	-	-	-	(1,371,026,783.56)
NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	-	(88,651,121.61)	-	-	-	-	(88,651,121.61)
MEDICAL REHABILITATION THERAPY BOARD	-	(279,599,458.67)	-	-	-	-	(279,599,458.67)
FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	-	52,391,595.64	-	-	-	-	52,391,595.64
ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	-	19,210,451.05	-	-	-	-	19,210,451.05
NURSE TUTOR TRAINING - ENUGU	-	13,056,942.22	-	-	-	-	13,056,942.22
NURSE TUTOR PROGRAMME AKOKA LAGOS	-	(11,186,284.86)	-	-	-	-	(11,186,284.86)
NURSE TUTOR TRAINNING KADUNA	-	(34,089,995.19)	-	-	-	-	(34,089,995.19)
NURSE TUTOR TRAINNING IBADAN	-	11,263,460.06	-	-	-	-	11,263,460.06
NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	-	(28,315,800.04)	-	-	-	-	(28,315,800.04)
PHC TUTORS PROGRAMME,'UCH-IBADAN	-	(51,603,005.74)	-	-	-	-	(51,603,005.74)
PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	-	3,408,101.02	-	-	-	-	3,408,101.02
COMMUNITY HEALTH TUTOR PROGRAMME UCH	-	(42,267,932.74)	-	-	-	-	(42,267,932.74)
UNIVERSITY COLLEGE HOSPITAL IBADAN	-	(8,610,392,636.35)	38,463,008,221.00	-	-	-	29,852,615,584.65
LAGOS UNIVERSITY TEACHING HOSPITAL	-	(426,855,535.54)	-	-	-	-	(426,855,535.54)
AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	-	(467,547,969.55)	-	-	-	-	(467,547,969.55)
UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	-	(4,015,028,635.35)	-	-	-	-	(4,015,028,635.35)
UNIVERSITY OF BENIN TEACHING HOSPITAL	-	(93,262,650.61)	-	-	-	-	(93,262,650.61)
OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	-	(3,095,907.90)	-	-	-	-	(3,095,907.90)
UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	-	106,500,969.54	-	-	-	-	106,500,969.54
JOS UNIVERSITY TEACHING HOSPITAL	-	(52,934,514.68)	-	-	-	-	(52,934,514.68)
UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	-	81,694,078.21	-	-	-	-	81,694,078.21
UNIVERSITY OF CALABAR TEACHING HOSPITAL	-	(2,880,171,569.78)	-	-	-	-	(2,880,171,569.78)
UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	-	(675,368,690.78)	-	-	-	-	(675,368,690.78)
USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	-	(54,330,898.50)	-	-	-	-	(54,330,898.50)
AMINU KANO UNIVERSITY TEACHING HOSPITAL	-	(32,415,025.97)	-	-	-	-	(32,415,025.97)
NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	-	(11,078,101.96)	-	-	-	-	(11,078,101.96)
UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	-	5,010,291.43	-	-	-	-	5,010,291.43
ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-	(250,946,445.78)	-	-	-	-	(250,946,445.78)
FEDERAL SPECIALIST HOSPITAL, IRRUA	-	(48,030,700.28)	-	-	-	-	(48,030,700.28)
UNIVERSITY OF UYO TEACHING HOSPITAL	-	(19,082,022.27)	-	-	-	-	(19,082,022.27)
FEDERAL STAFF HOSPITAL -ABUJA	-	110,025,090.38	-	-	-	-	110,025,090.38
FEDERAL PSYCHIATRIC HOSPITAL ENUGU	-	(744,847.53)	-	-	-	-	(744,847.53)
FEDERAL PSYCHIATRIC HOSPITAL KADUNA	-	(9,422,959.42)	-	-	-	-	(9,422,959.42)
FEDERAL PSYCHIATRIC HOSPITAL CALABAR	-	(509,295,616.46)	-	-	-	-	(509,295,616.46)
FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	-	495,820,862.38	-	-	-	-	495,820,862.38
FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	-	(47,113,936.26)	-	-	-	-	(47,113,936.26)
FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	-	183,027,567.20	-	-	-	-	183,027,567.20
FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	-	(1,055,204,681.16)	-	-	-	-	(1,055,204,681.16)
FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	-	(7,639,550.00)	-	-	-	-	(7,639,550.00)
FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	-	66,752,881.13	-	-	-	-	66,752,881.13
NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	-	403,421,629.44	-	-	-	-	403,421,629.44
NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	-	51,326,008.34	-	-	-	-	51,326,008.34
NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	-	10,878,240.34	-	-	-	-	10,878,240.34
NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	-	2,423,660.48	-	-	-	-	2,423,660.48
FEDERAL MEDICAL CENTRE, UMUAHIA	-	85,500,665.32	-	-	-	-	85,500,665.32
FEDERAL MEDICAL CENTRE, OWO	-	(33,351,561.42)	-	-	-	-	(33,351,561.42)
FEDERAL MEDICAL CENTRE ABEOKUTA	-	(314,367,011.63)	-	-	-	-	(314,367,011.63)
FEDERAL MEDICAL CENTRE, OWERRI	-	(49,116,430.67)	-	-	-	-	(49,116,430.67)
FEDERAL MEDICAL CENTRE, MAKURDI	-	(695,559,753.98)	-	-	-	-	(695,559,753.98)
FEDERAL MEDICAL CENTRE, KATSINA	-	(396,718,049.16)	-	-	-	-	(396,718,049.16)
FEDERAL MEDICAL CENTRE, GOMBE	-	68,886,929.47	-	-	-	-	68,886,929.47

NOTE 47: - Contd.

MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
	₦	₦	₦	₦	₦	₦	₦
FEDERAL MEDICAL CENTRE, NGURU YOBE	-	(36,281,099.43)	-	-	-	-	(36,281,099.43)
FEDERAL MEDICAL CENTRE, ASABA	-	(602,129,279.25)	-	-	-	-	(602,129,279.25)
FEDERAL MEDICAL CENTRE, BIDA	-	143,353,088.00	-	-	-	-	143,353,088.00
FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	-	(46,132,410.82)	-	-	-	-	(46,132,410.82)
FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	-	(78,626,147.11)	-	-	-	-	(78,626,147.11)
FEDERAL MEDICAL CENTRE, ABAKALIKI	-	55,833,562.01	-	-	-	-	55,833,562.01
FEDERAL MEDICAL CENTRES, IDO-EKITI	-	(14,039,968.89)	-	-	-	-	(14,039,968.89)
FEDERAL MEDICAL CENTRE, KOGI	-	(572,453,090.16)	-	-	-	-	(572,453,090.16)
FEDERAL MEDICAL CENTRE, AZARE BAUCHI	-	(4,247,666,522.26)	-	-	-	-	(4,247,666,522.26)
FEDERAL MEDICAL CENTRE, KEBBI STATE	-	61,386,025.06	-	-	-	-	61,386,025.06
FEDERAL MEDICAL CENTRE, TARABA STATE	-	(298,208,281.68)	-	-	-	-	(298,208,281.68)
FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	-	44,728,877.99	-	-	-	-	44,728,877.99
FEDERAL MEDICAL CENTRE, NASARAWA STATE	-	(93,077,559.69)	-	-	-	-	(93,077,559.69)
FEDERAL MEDICAL CENTRE, BAYELSA STATE	-	(77,077,716.65)	-	-	-	-	(77,077,716.65)
FEDERAL MEDICAL CENTRE, EBUTE METTA	-	(3,347,671,196.90)	-	-	-	-	(3,347,671,196.90)
NATIONAL EYE CENTRE KADUNA	-	833,910,941.29	-	-	-	-	833,910,941.29
NATIONAL EAR CARE CENTRE KADUNA	-	(175,277,865.70)	-	-	-	-	(175,277,865.70)
INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	-	(9,200,663.91)	-	-	-	-	(9,200,663.91)
FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	-	(168,515,460.76)	-	-	-	-	(168,515,460.76)
ONCHO BAUCHI	-	15,000,000.00	-	-	-	-	15,000,000.00
NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	-	(140,020,746.08)	-	-	-	-	(140,020,746.08)
FEDERAL STAFF CLINICS, ABUJA PHASE I	-	(942,500.00)	-	-	-	-	(942,500.00)
PHS, KANO	-	41,720,640.02	-	-	-	-	41,720,640.02
INSTITUTE OF CHILD HEALTH (UCH) IBADAN	-	(73,263,271.19)	-	-	-	-	(73,263,271.19)
NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	-	(28,921,446.90)	-	-	-	-	(28,921,446.90)
NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	-	(734,568,819.88)	-	-	-	-	(734,568,819.88)
NATIONAL CENTRE FOR WOMEN DEVELOPMENT	-	(29,925,654.13)	-	-	-	-	(29,925,654.13)
MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	-	(29,905,553.30)	-	-	-	-	(29,905,553.30)
FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	-	(13,187,376.16)	-	-	-	-	(13,187,376.16)
UMMA CHILDREN HOSPITAL, SOKOTO	-	(4,559,591.29)	-	-	-	-	(4,559,591.29)
INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	-	7,141,718.89	-	-	-	-	7,141,718.89
INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	-	(5,277,847.68)	-	-	-	-	(5,277,847.68)
DENTAL THERAPISTS REGISTRATION BOARD	-	(4,143,849.55)	-	-	-	-	(4,143,849.55)
FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	-	(12,706,996.45)	-	-	-	-	(12,706,996.45)
NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	-	(231,465,566.50)	-	-	-	-	(231,465,566.50)
NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	-	(5,839,661.52)	-	-	-	-	(5,839,661.52)
NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	-	(7,589,142.16)	-	-	-	-	(7,589,142.16)
NATIONAL HOSPITAL	-	(23,354,678.02)	-	-	-	-	(23,354,678.02)
FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	-	(976,385,274.88)	-	-	-	-	(976,385,274.88)
NATIONAL PARK HEADQUARTERS	-	(31,690,335.27)	-	-	-	-	(31,690,335.27)
KAINJI NATIONAL PARK	-	(19,877,655.13)	-	-	-	-	(19,877,655.13)
OYO NATIONAL PARK	-	(16,843,898.95)	-	-	-	-	(16,843,898.95)
CHAD BASIN NATIONAL PARK	-	(263,010,117.03)	-	-	-	-	(263,010,117.03)
GASHAKA GUMTI NATIONAL PARK	-	(346,308,715.41)	-	-	-	-	(346,308,715.41)
CROSS RIVER NATIONAL PARK	-	(16,258,504.63)	-	-	-	-	(16,258,504.63)
KAMUKU NATIONAL PARK	-	(13,595,427.80)	-	-	-	-	(13,595,427.80)
OKUMU NATIONAL PARK	-	(4,577,678.38)	-	-	-	-	(4,577,678.38)
FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	-	(32,889,724.28)	-	-	-	-	(32,889,724.28)
FEDERAL COLLEGE OF FORESTRY IBADAN	-	43,779,574.75	-	-	-	-	43,779,574.75
FEDERAL COLLECGE OF FORESTRY JOS	-	(11,253,286.41)	-	-	-	-	(11,253,286.41)
FORESTRY RESEARCH INSTITUTE OF IBADAN	-	(1,312,926,028.96)	-	-	-	-	(1,312,926,028.96)
FORESTRY MECHANISATION COLLEGE AFAKA	-	264,442,939.35	-	-	-	-	264,442,939.35
NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	-	(317,091,309.64)	-	-	-	-	(317,091,309.64)
NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	-	(75,490,368.81)	-	-	-	-	(75,490,368.81)
ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	-	(159,312,629.30)	-	-	-	-	(159,312,629.30)
NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	-	(141,559,949.51)	-	-	-	-	(141,559,949.51)
NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	-	(76,897,832.68)	-	-	-	-	(76,897,832.68)
NATIONAL POPULATION COMMISSION	-	(1,911,473,330.36)	-	-	-	-	(1,911,473,330.36)
TOTAL	**-**	**(23,600,505,092,558.60)**	**49,752,412,299.97**	**235,679,210.51**	**14,990,566,000.00**	**197,307,191,724.55**	**(23,338,219,243,323.10)**
TOTAL (APPROX. TO ₦ BILLION)		**(23,600.51)**	**49.75**	**0.24**	**14.99**	**197.31**	**(23,338.22)**

NOTE 47: -
Contd.