OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION

ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA

PART II

AuGF/AR.2018/VOL.II/02 **25th March, 2021**

The Clerk to National Assembly,
National Assembly Complex,
Three Arms Zone,
Abuja.

SUBMISSION OF THE ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE GOVERNMENT OF THE FEDERATION OF NIGERIA, FOR THE YEAR ENDED 31ST DECEMBER, 2018 (PART II)

In accordance with Section 85(2) and (5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), I have the pleasure to submit to the National Assembly, two (2) copies of the Annual Report of the Auditor-General for the Federation on the Accounts of the Government of the Federation of Nigeria for the year ended 31st December, 2018 (Part II).

2. This Part contains Auditor-General for the Federation's Certificate (Audit Opinion), Observations on the Consolidated Financial Statements of the Federal Government of Nigeria for the year ended 31st December 2018, which were prepared and submitted for audit by the Accountant-General of the Federation in accordance with the provisions of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), as well as reproduction of the Consolidated Financial Statements of the Federal Government of Nigeria for the year ended 31st December 2018, upon which the Audit Certificate was issued. It also includes Observations on the Federation Account for the same period.

3. Recall that Part I which is a major segment of the Annual Report for the year 2018, covering financial transactions of all Ministries, Extra-Ministerial Departments, Offices and other Agencies of the Federal Government, had earlier been submitted to the Clerk to the National Assembly.

4. Please, accept the assurances of my highest regards.

Aghughu, Adolphus A. JP, FCNA, FCTI
Auditor-General for the Federation

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SECTION 1

AUDITOR-GENERAL FOR THE FEDERATION'S CERTIFICATE

AUDITOR-GENERAL FOR THE FEDERATION'S CERTIFICATE

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

Qualified Opinion

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

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

Basis for Qualified Opinion

EXEMPTIONS TAKEN ON FIRST TIME ADOPTION OF IPSAS

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

DEFICIENCIES IN THE CONSOLIDATION PROCESS

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

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

Responsibility for the Consolidated Financial Statements

In accordance with the provisions of the Finance (Control and Management) Act, Cap F26 LFN 2004 and Section 49 of the Fiscal Responsibility Act of 2007, the Accountant-General of the Federation (AGF) is responsible for the preparation and presentation of the Consolidated Financial Statements of the Federal Government of Nigeria, in accordance with the IPSAS. The AGF has thus prepared and submitted to me for audit the Consolidated Financial Statements as reproduced in Section 4 of my report, in accordance with Section 24 of Finance (Control and Management) Act and Section 85(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

Auditor's responsibility

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

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

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

Report on other legal and regulatory requirements

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

Aghughu, Adolphus A. JP, FCNA, FCTI
Auditor-General for the Federation

25th March, 2021

SECTION 2

OBSERVATIONS ON THE 2018 CONSOLIDATED FINANCIAL STATEMENTS

OBSERVATIONS ON THE 2018 CONSOLIDATED FINANCIAL STATEMENTS

During the audit of the Consolidated Financial Statements of the Federal Government of Nigeria (FGN) and related records maintained by the Office of the Accountant-General of the Federation, the following observations were made:

ISSUE 1: EXTRA BUDGETARY EXPENDITURE ON SALARIES & WAGES (= ₦641,757,455,172.01)

Financial Regulation (FR) 417 states that, "Expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose for which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed." Also, Financial Regulation 301 provides that no expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so through appropriation. Furthermore, FR 313 stipulates that no expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the Approved Estimates or Supplementary Estimates may be authorized by any officer controlling a vote, without approval of the National Assembly. Such approval is to be sought by means of an application for supplementary provisions or virement.

Audit observed that one hundred and three (103) MDAs exceeded their Personnel Cost Budget by ₦641,757,455,172.01 (Six hundred and forty one billion, seven hundred and fifty-seven million, four hundred and fifty five thousand, one hundred and seventy two naira, one kobo) while one hundred and fifteen (115) MDAs had zero Personnel Cost even though there was Budget allocation for them. The sources of extra funds for salaries and wages to 103 MDAs were not disclosed. Also, the reasons for zero personnel budget allocation for the 115 MDAs were not stated despite the fact that the MDAs under reference had annual budgets approved for them.

Audit is therefore concerned about the completeness and accuracy of the consolidated figures with respect to salaries and wages.

The above anomalies could be attributed to absence of strong quality assurance around the consolidation process at the Office of the Accountant-General of the Federation.

Risk

(i) The consolidated financial statements may have been misstated.

(ii) There may have been unauthorized virement instead of seeking approval of the National Assembly.

Management's Response

These are MDAs which derive their personnel cost from the main envelope of their headquarters. E.g. FPO from OAGF. FTC from HOSF

Recommendations

The Accountant-General of the Federation is required to:

(i) Furnish reasons for the non-compliance with the provisions of FRs 301, 312 and 417.

(ii) Provide the sources and approvals for spending above the approved personnel budgets of 103 MDAs, and

(iii) Justify the zero budget for the 115 MDAs.

Otherwise, the above expenditure totaling ₦641,757,455,172.01 is disallowed (FR 417) and consequently, the officers should be held pecuniarily responsible (FR 301).

ISSUE 2: DISCREPANCY BETWEEN GIFMIS FINALIZED PAYMENTS OF SALARIES AND WAGES AND AMOUNT CONSOLIDATED (= ₦3,698,603,001.46)

Financial Regulation (FR) 107 (h) requires the Accountant-General of the Federation to, "conduct routine and in-depth inspection of the books of accounts of federal ministries, extra-ministerial offices and other arms of government to ensure compliance with rules, regulations and policy decisions of the federal government." This is to ensure the correctness and completeness of financial information presented.

Audit observed that the total amount of GIFMIS finalized payments for randomly selected 99 MDAs was ₦536,050,908,280.23 (Five hundred and thirty-six billion, fifty million, nine hundred and eight thousand, two hundred and eighty naira, twenty-three kobo), while the consolidated salaries and wages as shown in Note 11, 'Salaries and Wages' was ₦532,352,305,278.77 (Five hundred and thirty-two billion, three hundred and fifty-two million, three hundred and five thousand, two hundred and seventy-eight naira, seventy-seven kobo) thus leading to an understatement of ₦3,698,603,001.46 (Three billion, six hundred and ninety-eight million, six hundred and three thousand, one naira, forty-six kobo). There was no further information to enable the audit to verify the understatement.

The above discrepancy could be attributed to weaknesses in the internal control systems around the consolidation process at the Office of the Accountant-General of the Federation.

Risk
The Consolidated Financial Statements may have been misstated.

Management's Response
No response

Recommendation
The Accountant-General of the Federation is requested to:

(i) Provide explanation(s) for the discrepancy between GIFMIS finalized payments of Salaries and Wages and amount consolidated, and

(ii) Reconcile with all the 99 MDAs to ensure accuracy and completeness of the amount consolidated in respect of salaries and wages.

Otherwise, the Officers should be held pecuniarily responsible (FR 301).

ISSUE 3: IRREGULARITIES IN THE DISCLOSURE OF AID & GRANTS (= ₦219,562,379,664.54)

International Public Sector Accounting Standard (IPSAS) 1, 'Presentation of Financial Statements, paragraph 127', requires an entity to provide additional information that is not presented on the face of the financial statements but that is relevant in understanding any of them. Similarly, disclosures, i.e. explanation of the nature of items with different meanings is required to be made to avoid misinterpretation. This is to ensure uniformity in classification and comparability of financial statements from year to year.

Audit observed the following:

(i) The consolidated Aid and Grants, per Note 7, for 128 MDAs amounting to ₦219,562,379,664.54 (Two hundred and nineteen billion, five hundred and sixty-two million, three hundred and seventy-nine thousand, six hundred and sixty-four-naira, fifty-four kobo) was in contravention of Auditor-General for the Federation's recommendation in 2017 report that 'Aid and Grants' should be disclosed in the format below.

S/N	Name of Donor	Purpose	Cash or Asset	MDA	Amount

As a result of the above violation, the sum of ₦219,562,379,664.54 shown as Aid & Grants could not be validated, and

(ii) There was 'Foreign Grants' of ₦4,200.00 (Four thousand two hundred naira) as well as 'Domestic Grant' of ₦17,100.00 (Seventeen thousand one hundred naira) totaling ₦21,300.00 in favor of Federal Ministry of Foreign Affairs in Note 7. Audit is concerned as to what amount in foreign currency was donated to the extent that its naira equivalent was ₦4,200.00. The donor was not disclosed to enable audit follow up with circularization.

The above discrepancies could be attributed to weaknesses in the internal control systems around the consolidation process at the Office of the Accountant-General of the Federation.

Risks

(i) It makes accountability difficult.
(ii) Cast doubt on the existence and accuracy of reported figures.

Management's Response

(i) The GIFMIS deployed is not configured to meet this report. But it has been reported to be included amongst the CHANGE REQUEST whenever there is going to be one.

(ii) Please refer to para i. above. (see MDAs hard copy TB).

Recommendations

The Accountant-General of the Federation is requested to:

(i) Justify the non-compliance with IPSAS 1 on disclosures and the Auditor-General for the Federation's recommendation in 2017 on proper disclosure of Aid and Grants, and

(ii) Provide disclosures in the Notes to the Accounts that complies with the format required by the Auditor-General for the Federation.

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 4: DOUBTFUL/IMPAIRED GOVERNMENT INVESTMENTS IN NITEL & OTHER MORIBUND COMPANIES (= ₦84,702,890,511.00)

International Public Sector Accounting Standard (IPSAS) 33, First Time Adoption of IPSAS, paragraph 133, requires a first-time adopter to test investments for impairment as at the date of adoption, regardless of whether there is any indication that the investment may be impaired, and impairment loss should be adjusted to accommodate surplus or deficit at the date of adoption. Also, IPSAS 26, Impairment of Cash-Generating Assets, paragraph 22, requires entities to assess at each reporting date whether there is any condition that an asset may be impaired. The objective is to ensure that the portion of an investment that is impaired is recognized (written off).

Audit observed from Note 31, 'Investment' and a document obtained from the Accountant-General of the Federation, titled 'Statement 7 - Summary of Federal Government Investments and Loans to Government Companies and other Governments as at 31st December 2018', that investments of ₦84,702,890,511.00 (Eighty four billion, seven hundred and two million, eight hundred and ninety thousand, five hundred and eleven naira) in companies whose going concern and continue existence are in doubt were consolidated as shown in Table 1. Efforts by the audit to verify the investment in NITEL yielded no result as the Agency in question had been liquidated. Continued recognition of these investments without fully disclosing their impairment status in the Consolidated Financial Statements as required by the above IPSAS cast doubt as to their accuracy and existence.

Audit therefore concludes that since there is no evidence that supports government investment in NITEL and other companies shown in Table 1, it is more likely that these investments may have been impaired.

The above anomaly could be attributed to weaknesses in the internal control systems around the consolidation process at the Office of the Accountant-General of the Federation.

Table 1: DOUBTFUL/IMPAIRED GOVERNMENT INVESTMENT IN NITEL & OTHER MORIBUND COMPANIES

S/N	Company	Amount Invested (₦)	% share holding	Shares holding (units)
1	NITEL (Investment in Service Industry)	26,199,185,639.00	49	2,695,000,000
2	M-TEL (Investment in Service Industry)	12,250,000,000.00	100	0

3	NEPA (Investment in Service Industry)	3,858,404,000.00	100	0
4	Loan to NITEL PLC (Fed. Ministry of Communications) treated FGN investment	42,395,300,872.00		
	TOTAL	**₦84,702,890,511.00**		

Source: Extracts from Statement 7, a document obtained from the Office of the Accountant-General of the Federation

Risks:

(i) Overstatement of FGN's investments, and

(ii) Misstatement of the Consolidated Financial Statements,

Management's Response

No response

Recommendations

The Accountant-General of the Federation is required to:

(i) Provide justification for non compliance with the provisions of IPSAS 26 and 33, and

(ii) Explain the continued recognition of doubtful FGN's investments in NITEL, M-TEL and NEPA.

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 5: DISCREPANCIES BETWEEN AMOUNT CONSOLIDATED AND AMOUNT CONFIRMED BY THE MDAs: (OVERSTATEMENT =₦4,966,660,810.02 & UNDERSTATEMENT =₦53,730,598,911.16)

Financial Regulation (FR) 106 requires the Accountant-General of the Federation to provide adequate accounting systems and controls in the ministries, extra-ministerial offices and other arms of government. FR 107 (h) also requires the Accountant-General of the Federation to conduct routine and in-depth inspection of the books of accounts of federal ministries, extra-ministerial offices and other arms of government to ensure compliance with rules, regulations and policy decisions of the federal government. This is to ensure the correctness and completeness of financial information presented.

Audit observed that figures which were recognised in the Consolidated Financial Statements were different from the amount confirmed by some MDAs. For instance, the amount confirmed from six (6) MDAs that responded to the circularization were different from that consolidated, thereby resulting in overstatement of ₦4,966,660,810.02 (Four billion, nine hundred and sixty-six million, six hundred and sixty thousand, eight hundred and ten naira, two kobo) and understatement of ₦53,730,598,911.16 (Fifty-three billion, seven hundred and thirty million, five hundred and ninety eight thousand, nine hundred and eleven naira, sixteen kobo) as shown in Table 2.

The above discrepancies could be attributed to the weaknesses in the internal control systems around the consolidation process at the Office of the Accountant-General of the Federation.

Audit is therefore concerned about the accuracy and completeness of figures consolidated in the financial statements.

Table 2: DISCREPANCIES BETWEEN AMOUNT CONSOLIDATED AND AMOUNT CONFIRMED BY MDAs

S/N	MDA	COMPONENTS	CFS	ACTUAL (FROM MDA)	IMPACT	
					OVER-STATEMENT	UNDERSTATEMENT
			₦	₦	₦	₦
1	FEDERAL JUDICIARY SERVICE COMMISSION	CAPITAL GRANTS	3,543,605,723.85	2,887,683,152.40	655,922,571.45	
2	NIGERIAN ELECTRICITY REGULATORY COMMISSION	CAPITAL GRANTS	12,821,521,670.34	10,684,744,000.0	2,136,777,670.34	
3	CUSTOMARY COURT OF APPEAL	RESERVES	8,761,456,241.46	11,221,297,874.45		-2,459,841,632.99
4	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	RESERVES	4,285,216,672.17	46,985,540,606.00		-51,270,757,278.17
5	FEDERAL MINISTRY OF TRANSPORTATION	RESERVES	2,173,960,568.23	-	2,173,960,568.23	
6	NIGERIA IMMIGRATION SERVICE	AID AND GRANTS (DOMESTIC AID)	3,234,846,130.01	3,220,246,130.01	14,600,000.00	
	Total				**4,966,660,810.02**	**-53,730,598,911.16**

Source: Extracts from the CFS and Amount Confirmed by MDAs through circularisation

Risk

Recognition of inaccurate figures could lead to misstatement of the Consolidated Financial Statements.

Management's Response

(i) Reconciliation has been done and there are no discrepancies except the MDAs were hasty in responding to your circularization. The figures submitted for audit were those obtained from GIFMIS which are actual activities by the MDAs.

(ii) Restatement have been done for the following MDAs; Federal University Of Technology, Yola And Nigerian Electricity Liability Management Ltd.

(iii) Noted. The internal control is being strengthened.

Recommendations

The Accountant-General of the Federation is requested to:

(i) Justify the adequacies of accounting systems and controls put in place by his Office in MDAs and other Arms of government, and

(ii) Provide justification for the discrepancies among the figures (Overstatement =₦4,966,660,810.02 & Understatement =₦53,730,598,911.16) consolidated for the MDAs and the amount confirmed.

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 6: DISCREPANCIES BETWEEN AMOUNT CONSOLIDATED AND CONFIRMED BY MDAs (OVERSTATEMENT =₦112,589,526,482.69)

Financial Regulation (FR) 106 requires the Accountant-General of the Federation to provide adequate accounting systems and controls in the ministries, extra-ministerial offices and other arms of government. FR 107 (h) also requires the Accountant-General of the Federation to conduct routine and in-depth inspection of the books of accounts of federal ministries, extra-ministerial offices and other arms of government to ensure compliance with rules, regulations and policy decisions of the federal government. This is to ensure the correctness and completeness of financial information presented.

Audit observed that the amounts recognised in some components of the Consolidated Financial Statements (Non-Tax revenue, Interest Earned and Payables) from four (4) MDAs were overstated by ₦112,589,526,482.69 (One hundred and twelve billion, five hundred and eighty nine million, five hundred and twenty six thousand, four hundred and eighty two naira, sixty nine kobo) from the amount confirmed by the MDAs. The amount recognised in the Consolidated Financial Statements for the four (4) MDAs was ₦143,835,724,885.81 (One hundred and forty three billion, eight hundred thirty five million, seven hundred and twenty four thousand, eight hundred and eighty five naira, eighty bone kobo), while the amount confirmed through circularization was ₦31,246,198,403.12 (Thirty one billion, two hundred and forty six million, one hundred and ninety eight thousand, four hundred and three naira, twelve kobo) as shown in Table 3.

Table 3: Discrepancies between amount consolidated and confirmed by MDAs

S/N	MDA	Components	Amount In Consolidated Financial Statements	Amount Confirmed by MDAs	Discrepancies (Overstatement)
			₦	₦	₦
1	Federal Road Safety Commission	Non-Tax Revenue	8,469,284,190.44	7,207,111,588.73	1,262,172,601.71
2	Nigeria Immigration Service	Non-Tax Revenue	17,422,825,025.74	17,417,458,260.74	5,366,765.00
3	Federal Ministry of Transport	Non-Tax Revenue	11,564,828,618.80	7,838,800.00	11,556,989,818.80
4	Independent National Electoral Commission	Interest Earned	5,384,706,785.00	1,856,087,457.92	3,528,619,327.08
5	Federal Ministry of Transport	Payables	100,994,080,265.83	4,757,702,295.73	96,236,377,970.10
	Total		**143,835,724,885.81**	**31,246,198,403.12**	**112,589,526,482.69**

Source: Extract from Consolidated Financial Statement and confirmation by MDAs

The above discrepancies could be attributed to weaknesses in the internal control systems around the consolidation process at the Office of the Accountant-General of the Federation.

Risk
Overstatement of the Consolidated Financial Statements.

Management's Response
The discrepancies do not exist. The MDAs did not seek information on how to calculate what constitute Note 4.

Recommendations
The Accountant-General of the Federation is requested to:

(i) Justify the adequacies of accounting systems and controls put in place by his Office in MDAs and other Arms of government, and

(ii) Provide statement(s) of reconciliation and/or explanations for the discrepancies between the MDAs confirmed figures and that recognized in the Consolidated Financial Statements.

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 7: UNSUBSTANTIATED TRANSFERS TO OTHER GOVERNMENT ENTITIES (= ₦3,627,251,934,623.21)

International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, requires that Assets and Liabilities, and Revenue and Expenses may not be offset unless offsetting is permitted or required by another IPSAS. However, IPSAS 35 paragraph 40(c) requires full eliminations of intra-economic entity's assets, liabilities, net assets/equity, revenue, expenses and cash flows relating to transactions between the entity and other entities within the same economic entity. Similarly, any surplus or deficit arising from intra agencies transfers are to be eliminated.

Audit observed from Note 10, 'Transfer to Fund Recurrent Expenditure-Receipt' that the sum of ₦8,101,138,219,106.11 (Eight trillion one hundred and one billion, one hundred and thirty eight million, two hundred and nineteen thousand, one hundred and six naira, eleven kobo) was disclosed as 'Transfer to other Government Entities' in the Consolidated Statement of Financial Performance. However, further examination of Note 21, 'Transfer to Other Government Entities' revealed the sum of ₦11,728,390,153,729.30 (Eleven trillion, seven hundred and twenty eight billion, three hundred and ninety million, one hundred and fifty three thousand, seven hundred and twenty nine naira, thirty kobo) as receipts by 944 MDAs thereby giving rise to an unsubstantiated difference of ₦3,627,251,934,623.21 (Three trillion, six hundred and twenty seven billion, two hundred and fifty-one million, nine hundred and thirty-four thousand, six hundred and twenty three naira, twenty on kobo) which was recognised in the Consolidated Statement of Financial Performance. The audit is unable to validate the correctness or otherwise of the difference under reference.

Risk
This can make accountability for public funds difficult.

Management's Response
During the 2016 exit conference, the team from the Auditor – General were not comfortable with Note 10, they were confusing it with internally generated revenue. Therefore, a decision was taken to transfer it against Note 21. Here is how this action works:
When OAGF receives FAAC distribution

S/No	Description	NCOA	DR ₦	CR ₦
1.	CRF Cashbook	31010101	XXX	
FEDERAL GOVERNMENT SHARE OF FAAC		11010101		XXX

When the Minister issues the Recurrent warrant: NOTE 21

S/No	Description	NCOA	DR ₦	CR ₦
2.	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE	22070101	XXX	
CRF Cashbook		31010101		XXX

When MDAs receives their allocation following the action in Table 2: NOTE 10

S/No	Description	NCOA	DR ₦	CR ₦
3	CASH BALANCE: PERSONNEL	31020102	XXX	
RECEIPT FROM CRF TO FUND MDA RECURRENT EXPENDITURE		15010101		XXX

Table 2 and Table 3 are a contra. This is the justification that made it possible.

Recommendations
The Accountant-General of the Federation is kindly requested to:

(i) Provide justification for non compliance with the provisions of IPSAS 1, and

(ii) Provide reconciliation statement(s) for ₦3,627,251,934,623.21 recognised in the Consolidated Statement of Financial Performance as Transfer to other Government Entities.

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 8: OVERHEAD EXPENDITURE WITHOUT APPROPRIATION (= ₦162,924,630,539.20)

Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states that "No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issue of those moneys has been authorized by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of section 81 of this Constitution".

Audit examination of Note 13, 'Overhead Cost' to the Consolidated Financial Statements revealed that fourteen (14) MDAs incurred overhead expenditure totalling ₦162,924,630,539.20 (One hundred and sixty-two billion, nine hundred and twenty-four million, six hundred and thirty thousand, five hundred and thirty-nine naira, twenty kobo) without appropriation. This contravened the above Section of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

Risk
Public funds could have been misappropriated.

Management's Response
The Accountant-General of the Federation has provided the budget for those who had budget. The followings do not have overhead budget:

1. NIPOST
2. NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)
3. NIGERIAN EXPORT PROCESSING ZONES AUTHORITY
4. NIGERIAN ELECTRICITY REGULATORY COMMISSION
5. TRANSMISSION COMPANY OF NIGERIA
6. NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD
7. NATIONAL HEALTH INSURANCE SCHEME
8. FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS

The copy of their various budget does not have appropriation for overhead. But a closer look at all of them, one could deduce that they were able to spend on overhead because they have retained independent revenue.

Recommendations
The Accountant-General of the Federation is requested to:

(i) Provide justification for non compliance with the provisions of Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), and

(ii) Justify the release of ₦162,924,630,539.20 to the 14 MDAs which constituted expenditures incorrectly charged to Votes.

Otherwise, the above expenditure totalling ₦162,924,630,539.20 is disallowed (FR 417) and consequently, the Officers should be held pecuniarily responsible (FR 301).

ISSUE 9: EXTRA BUDGETARY EXPENDITURES ON OVERHEADS COST (= ₦476,625,502,048.87)

Financial Regulation 313 states that, "The authority conveyed to the Accountant-General, and to officers controlling votes, by Recurrent Expenditure Warrants is limited to the amounts provided under each sub-head in the Approved Estimates and Supplementary Estimates. No expenditure on any sub-head of the Recurrent Estimates in excess of the provision in the Approved Estimates or Supplementary Estimates may be authorized by any officer controlling a vote, without approval of the National Assembly. Such approval will be sought by means of an application for supplementary provisions or virement."

Audit observed from Note 13, 'Overhead Cost' to the Consolidated Financial Statements that 151 MDAs exceeded their 2018 Overhead Appropriation by ₦476,625,502,048.87 (Four hundred and seventy six billion, six hundred and twenty five million, five hundred and two thousand, forty eight naira, eighty seven kobo). There was no evidence of supplementary appropriation or approved virement to support the extra-budgetary spending.

Risks

(i) Public funds could have been misappropriated.
(ii) Budgetary/fiscal discipline highly compromised.

Management's Response

No response.

Recommendations

The Accountant-General of the Federation is requested to:

(i) Justify the non compliance with the provisions of FR 313, and

(ii) Provide Justification for the extra budgetary overhead expenditures of ₦476,625,502,048.87 by 151 MDAs which constituted expenditures incorrectly charged to Votes.

Otherwise, the above expenditure totaling ₦476,625,502,048.87 is disallowed (FR 417) and consequently, the Officers should be held pecuniarily responsible (FR 301).

ISSUE 10: DISCREPANCIES BETWEEN OVERHEAD COST RECOGNISED IN THE CONSOLIDATED FINANCIAL STATEMENTS AND THAT REPORTED ON THE GIFMIS PLATFORM (=₦2,637,099,344.15)

Financial Regulation (FR) 106 requires the Accountant-General of the Federation to provide adequate accounting systems and controls in the ministries, extra-ministerial offices and other arms of government. Also, FR 108 (d) requires the Auditor-General for the Federation to ensure that essential records are maintained and the rules and procedures applied are sufficient to safe-guard and control public property and funds. Furthermore, International Public Sector Accounting Standard (IPSAS) 1, Presentation of Financial Statements, paragraph 127, requires an entity to provide additional information that is not presented on the face of the financial statements but that is relevant in understanding any

of them. Similarly, disclosures, i.e. explanation of the nature of items with different meanings is required to be made to avoid misinterpretation. This is to ensure uniformity in classification and comparability of financial statements from year to year.

Audit observed from Note 13, 'Overhead Cost' to the Consolidated Financial Statements that eighteen (18) MDAs recorded zero overhead cost. However, reports generated from GIFMIS platform revealed that these MDAs incurred overhead costs totaling ₦2,637,099,344.15 (Two billion, six hundred and thirty-seven million, ninety-nine thousand, three hundred and forty-four naira, fifteen kobo).

The above discrepancies could be attributed to weaknesses in the internal control systems around the consolidation process at the Office of the Accountant-General of the Federation.

Risks

(i) Fiscal indiscipline.
(ii) Misstatement of overhead expenditure in the Consolidated Financial Statements.

Management's Response

No response.

Recommendations

The Accountant-General of the Federation is requested to:

(i) Justify the non compliance with the provisions of FRs 106 and 108, and IPSAS 1, and

(ii) Provide reconciliation statement(s) showing the agreement of the Consolidated Financial Statements with GIFMIS on ₦2,637,099,344.15 Overhead Costs spent by 18 MDAs.

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 11: NON-DEDUCTION OF DISPOSED ASSETS IN THE PPE SCHEDULE (GAIN =₦455,784,394.20 & LOSS =₦1,092,987,305.99)

International Public Sector Accounting Standard (IPSAS) 17, paragraph 82, provides that the carrying amount of an item of property, plant, and equipment shall be derecognized on disposal or when no future economic benefits or service potential is expected from its use. Paragraph 83 also requires that gain or loss arising from the derecognition of an item of property, plant, and equipment shall be included in surplus or deficit when the item is derecognized. Furthermore, paragraph 88 provides among other things that financial statements shall disclose, for each class of property, plant, and equipment recognized in the financial statements a reconciliation of the carrying amount at the beginning and end of the period showing additions, disposals and acquisitions through entity combinations.

Audit observed in Note 22, 'Gain/Loss on Disposal of Asset' that ₦455,784,394.20 (Four hundred and fifty-five million, seven hundred and eighty-four thousand, three hundred and ninety-four-naira, twenty kobo) was recognised as gain on assets disposed and

₦1,090,987,305.99 (One billion, ninety million, nine hundred and eighty seven thousand, three hundred and five naira, ninety nine kobo) as loss on assets disposed. However, the costs and the accumulated depreciation on the disposed assets were not deducted from the PPE Schedule in Note 32, to arrive at the carrying amount reported in the Consolidated Financial Statements.

The non-reflection of the assets disposed in the Consolidated Financial Statements was due to the weak internal control systems around the consolidation process.

Risk
The value of the disposed assets might have been included thereby leading to misstatement of the Consolidated Financial Statements.

Management's Response
These postings were done by the MDAs. All the affected MDAs have been contacted. Their responses will be communicated subsequently. Three amongst the MDAs; DEFENCE RESEARCH AND DEVELOPMENT BUREAU (₦158,333,332.32), NIGERIAN ARMY (₦224,633,332.32) and STANDARD ORGANISATION OF NIGERIA (₦9,533,600.00) were restated due to wrong postings.

Recommendations
The Accountant-General of the Federation is requested to:

(i) Provide explanations for non compliance with the provisions of IPSAS 17 on the disposed assets, and

(ii) Produce a comprehensive list of disposed assets (stating the class of assets, year of purchase, cost of purchase, carrying amount before disposal, disposal amount, etc).

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 12: EXPENDITURE ON SOCIAL BENEFITS WITHOUT APPROPRIATION (=₦229,136,261,325.73)

Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states that "No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issue of those moneys has been authorized by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of section 81 of this Constitution."

Audit observed that one hundred (100) MDAs spent the sum of ₦229,136,261,325.73 (Two hundred and twenty nine billion, one hundred and thirty six million, two hundred and sixty one thousand, three hundred and twenty five naira, seventy three kobo) on Social Benefits in 2018 without appropriation as shown in Note 12, 'Social Benefits', of the Consolidated Financial Statements.

The anomaly could be attributed to the failure of the respective MDAs to budget for the expenditure.

Risk
Public funds could have been misappropriated.

Management's Response
No response.

Recommendations
The Accountant-General of the Federation is requested to:

(i) Furnish reasons for non compliance with Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), and

(ii) Provide justification for the release of ₦229,136,261,325.73 to the 100 MDAs for social benefits without budgetary provisions.

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 13: IRREGULAR TRANSFER FROM PUBLIC REVENUE ACCOUNTS (=₦25,000,000,000.00)

Financial Regulation (FR) 301 provides that no expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so through appropriation. Also, FR 417 states that, "Expenditure shall strictly be classified in accordance with the Estimates, and votes must be applied only to the purpose on which the money is provided. Expenditure incorrectly charged to a vote shall be disallowed".

Audit observed that three (3) payments totalling ₦25,000,000,000.00 (Twenty-five billion naira) were transferred from independent revenue accounts, as shown in Table 4, to finance Capital Development without passing through the Consolidated Revenue Funds from which withdrawals are only allowed through appropriations as required by Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) which states that, "No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution…" Furthermore, the purpose for which the amount under reference was moved was not stated neither was there any evidence to support the authorization of the amount through appropriation contrary to the provisions of FR 301.

The above anomaly could be attributed to weaknesses in the internal control systems within the Office of the Accountant-General of the Federation.

Table 4: IRREGULAR TRANSFER FROM PUBLIC FUNDS

S/N	Date	Fund	Mandate No	Description of Expenditure	Amount (₦)
1	7/3/2018	Sanitary wares Pool Account	FD/OAGF/ADC/2017/ 194/II/214/DF	Withdrawal to Capital Development Fund	2,000,000,000.00
2	7/3/2018	100% Cigarette Levy Pool Account	FD/OAGF/ADC/2017/ 194/II/214/DF	Withdrawal to Capital Development Fund	3,000,000,000.00
3	7/3/2018	Wheat Grain Levy	FD/OAGF/ADC/2017/ 194/II/214/DF	Withdrawal to Capital Development Fund	20,000,000,000.00
	Total				**25,000,000,000.00**

Source: Extracts from 2018 payment mandates

Risks

(i) The funds may not achieve the intended purpose for which they were established.
(ii) The amounts may be misappropriated.

Management's Response

No response.

Recommendations

The Accountant-General of the Federation is requested to:

(i) Justify the non compliance with the provisions of FR 301 and Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), and

(ii) Provide Justification for ₦25,000,000,000.00 unappropriated transfer from the Revenue Accounts to finance Capital Development.

Otherwise, the above expenditure totaling ₦25,000,000,000.00 is disallowed (FR 417) and consequently, the Officers should be held pecuniarily responsible (FR 301).

ISSUE 14: DISCREPANCIES BETWEEN AMOUNT IN CONSOLIDATED FINANCIAL STATEMENTS AND THAT CONFIRMED BY THE MDAs (OVERSTATEMENT =₦153,356,305,815.28 & UNDERSTATEMENT =₦2,068,937,675.96)

Financial Regulation (FR) 106 requires the Accountant-General of the Federation to provide adequate accounting systems and controls in the ministries, extra-ministerial offices and other arms of government. FR 107 (h) also requires the Accountant -General of the Federation to conduct routine and in-depth inspection of the books of accounts of federal ministries, extra-ministerial offices and other arms of government to ensure compliance with rules, regulations and policy decisions of the federal government. This is to ensure the correctness and completeness of financial information presented.

Audit observed that the amounts recognised in some components of the Consolidated Financial Statements (Investment property, Land and Building, Property, Plant & Equipment (PPE), Receivables (Advances) and Overhead Cost) from four (4) MDAs were overstated by ₦153,356,305,815.28 (One hundred and fifty three billion, three hundred and fifty six million, three hundred and five thousand, eight hundred and fifteen naira, twenty

eight kobo), while two (2) MDAs were understated by ₦2,068,937,675.96 (Two billion, sixty eight million, nine hundred and thirty seven thousand, six hundred and seventy five naira, ninety six kobo) from the amounts confirmed through circularization by the MDAs as shown in Table 5. Audit was unable to certify the accuracy and completeness of figures consolidated in the financial statements.

The above discrepancies could be attributed to weaknesses in the internal control systems around the consolidation process at the Office of the Accountant-General of the Federation.

Table 5: DISCREPANCIES BETWEEN AMOUNT CONSOLIDATED AND AMOUNT CONFIRMED BY THE MDAs

S/N	MDA	Financial Statement Component	Amount Consolidated	Figures confirmed by the MDAs	IMPACT (Misstatement)	
					Overstatement	Understatement
			₦	₦	₦	₦
1	National Commission for Colleges of Education	Investment Property	1,721,618,640.29	0	1,721,618,640.29	
2	National Commission for Colleges of Education	Land and Building	0	1,732,214,291.00		1,732,214,291.00
3	Federal Ministry of Transport	Property Plant & Equipment (PPE)	263,070,141,328.74	112,604,080,960.54	150,466,060,368.20	
4	Independent National Electoral Commission	Receivable (Advance)	573,242,863.00	40,810,350.00	532,432,513.00	
5	National Commission for Colleges of Education	Overhead Cost	447,313,996.75	154,136,172.16	293,177,824.59	
6	Federal Medical Centre, Keffi	Overhead Cost	371,686,155.14	28,669,685.94	343,016,469.20	
7	Federal Ministry of Transport	Overhead Cost	42,196,631,979.04	42,533,355,364.00		336,723,384.96
	TOTAL				**153,356,305,815.28**	**2,068,937,675.96**

Risk
Misstatements of the Consolidated Financial Statements.

Management's Response
No Response.

Recommendations
The Accountant-General of the Federation is requested to:

(i) Justify the non compliance with the provisions of FRs 106 and 107, and

(ii) Furnish reconciliation statement(s) between the figures consolidated for the above MDAs and that confirmed by them as shown in Table 5.

Otherwise, sanction relating to provisons of FR 3129 should accordingly apply.

ISSUE 15: OVERDRAWN BANK ACCOUNT BALANCES (CONSOLIDATED REVENUE FUND =₦2,483, 866,202,928.91 & OTHER MDAs =₦11,110,858,811.31)

Financial Regulation (FR) 710 states that, "No government bank account shall be overdrawn, or any temporary advance obtained from a bank. In the event of an account being overdrawn, the Officer Responsible shall be made to refund any bank charges incurred thereon."

Audit observed that the Consolidated Revenue Fund (CRF) was overdrawn by ₦2,483,866,202,928.91 (Two trillion, four hundred and eighty three billion, eight hundred and sixty-six million, two hundred and two thousand, nine hundred and twenty eight naira, ninety one kobo). Further examination of Note 26, 'Bank Balances' to the Consolidated Financial Statements showed that fifteen (15) MDAs had overdrawn bank balances amounting to ₦11,110,858,811.31 (Eleven billion, one hundred and ten million, eight hundred and fifty-eight thousand, eight hundred and eleven naira thirty-one kobo), contrary to provisions of FR 710.

The above anomalies could be attributed to the inability of the MDAs to adhere to FR 710.

Risks

(i) Overdrawn amounts could have been used for unapproved expenditures
(ii) Exposes government to avoidable interest payments.

Management's Response

No response

Recommendations

The Accountant-General of the Federation is requested to:

(i) Provide justification for non compliance with the provisions of FR 710, and

(ii) Produce authority for overdrawn balances in 15 MDAs

Otherwise, the officers responsible for the overdrawn amount of Consolidated Revenue Fund of ₦2,483, 866,202,928.91 and other MDAs of ₦11,110,858,811.31 should refund all interest due on the amount overdrawn (FR 710).

Issue 16: UNBUDGETED EXPENDITURE ON SUBSIDIES (=₦12,208,339,171.01)

Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) states that, "No moneys shall be withdrawn from the Consolidated Revenue Fund of the Federation except to meet expenditure that is charged upon the fund by this Constitution or where the issue of those moneys has been authorized by an Appropriation Act, Supplementary Appropriation Act or an Act passed in pursuance of Section 81 of this Constitution". Also, FR 301 provides that no expenditure may be incurred by any officer on any service, whether or not included in the Estimates, until he has received an authority to do so through appropriation.

Audit observed that 102 MDAs incurred expenditure on subsidies totaling ₦12,208,339,171.01 (Twelve billion, two hundred and eight million, three hundred and thirty nine thousand, one hundred and seventy one naira, one kobo) without budgetary provisions.

The above anomaly could be attributed to failure of the respective MDAs to budget for the expenditure.

Risk
Public funds could have been misappropriated and mismanaged.

Management's Response
The MDAs affected have been contacted to produce approvals as requested.

Recommendations
The Accountant-General of the Federation is requested to:

(i) Furnish reasons for non compliance with provisions of Section 80(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and FR 301, and

(ii) Provide justification and purpose for the subsidies totaling ₦12,208,339,171.01 to the 102 MDAs without budgetary provisions.

Otherwise, the above expenditure totaling ₦12,208,339,171.01 is disallowed (FR 417) and consequently, the Officers should be held pecuniarily responsible (FR 301).

SECTION 3

FEDERATION ACCOUNT

FEDERATION ACCOUNT

FEDERAL INLAND REVENUE SERVICE (FIRS)

At the Federal Inland Revenue Service (FIRS), the following observations were made with respect to audit of Revenue generated and remitted into the Federation Account:

ISSUE 1: UNDER ACHIEVEMENT OF TAX REVENUE TARGET FOR 2018 (=₦1,426,177,156,339.42)

Financial Regulation (FR) 112 ("…i, j & k") states that the Accounting Officer's duties shall include:

"…(i) ensuring internal guides, rules, regulations, procedures are adequately provided for the security and effective check on the assessment, collection and accounting for revenue;

(j) ensuring that any losses of revenue are promptly reported and investigated;

(k) ensuring that all revenue collected are compared with the budgeted estimates with a view to highlighting the variances, positive or otherwise and the reasons for them; and …"

Audit observed from the examination of Revenue Cash Book, approved Budget for 2018 and other related records that the sum of ₦6,747,034,400,000.00 (Six trillion, seven hundred and forty seven billion, thirty four million, four hundred thousand naira) only was the (approved) Tax Revenue Budget for the Federal Inland Revenue Service (FIRS) for 2018 while the sum of ₦5,320,857,243,660.62 (Five trillion, three hundred and twenty billion, eight hundred and fifty seven million, two hundred and forty three thousand, six hundred and sixty naira, sixty two kobo) only was the actual revenue for the year thereby leading to an under achievement of revenue target of ₦1,426,177,156,339.42 (One trillion, four hundred and twenty six million, one hundred and seventy seven million, one hundred fifty six thousand, three hundred and thirty nine naira forty two kobo) only representing 21% of the target as shown in Table 1.

The under achievement of the tax revenue target could be attributed to the weaknesses in the internal control systems around revenue assessment, collection and prompt accounting at the FIRS.

Table 1: Under achievement of Tax Revenue target for 2018

MONTH	BUDGETED REVENUE	ACTUAL REVENUE	DIFFERENCES
JANUARY	562,252,866,666.67	385,001,253,039.97	-177,251,613,626.70
FEBRUARY	562,252,866,666.67	459,043,508,000.10	-103,209,358,666.57
MARCH	562,252,866,666.67	329,577,939,727.81	-232,674,926,938.86
APRIL	562,252,866,666.67	440,443,392,380.32	-121,809,474,286.35
MAY	562,252,866,666.67	406,940,839,629.07	-155,312,027,037.60
JUNE	562,252,866,666.67	508,557,190,133.02	-53,695,676,533.65
JULY	562,252,866,666.67	455,910,628,012.60	-106,342,238,654.07
AUGUST	562,252,866,666.67	525,037,233,185.65	-37,215,633,481.02
SEPTEMBER	562,252,866,666.67	430,871,154,757.74	-131,381,711,908.93
OCTOBER	562,252,866,666.67	480,339,526,906.64	-81,913,339,760.03
NOVEMBER	562,252,866,666.67	493,628,418,176.30	-68,624,448,490.37
DECEMBER	562,252,866,666.67	405,506,159,711.40	-156,746,706,955.27
TOTAL	**₦6,747,034,400,000.04**	**₦5,320,857,243,660.62**	**-₦1,426,177,156,339.42**

Source – FIRS Cash Book: Total (Foreign & Local) Collection Summary for 2018

Risks

(i) Less money for developmental projects.
(ii) Difficulty in funding 2018 Approved Budget.

Management's Response

Nil.

Recommendations

The Executive Chairman of the Federal Inland Revenue Service (FIRS) is requested to:

(i) Justify non compliance with the provisions of FR 112 ("…i, j & k"),

(ii) Furnish outcome of investigation into losses of revenue as required by FR 112 (j & k) and reasons for the under performance amounting to ₦1,426,177,156,339.42, and

(iii) Provide workable strategies to improving tax assessments, collections and accounting for revenue in subsequent years.

Otherwise, sanction relating to loss of revenue by negligence as in FR 232 should apply.

ISSUE 2: NON-COLLECTION OF OUTSTANDING TAX LIABILITIES IN PORTHACOURT AND BENIN FIELD OFFICES (=₦31,536,197,916.56)

Section 8(1) of the Federal Inland Revenue Service (FIRS) (Establishment) Act 2007, states "The Service shall - (a) assess persons including companies, enterprises chargeable with tax; (b) assess, collect, account and enforce payment of taxes as may be due to the Government or any of its agencies; (c) collect, recover and pay to the designated account any tax under any provision of this Act or any other enactment or law".

Audit observed from the examination of Tax Revenue Cash Book, Bank Statements, records of outstanding tax at each Tax Office listed in Table 2 that the sum of ₦31,536,197,916.56 (Thirty one billion, five hundred and thirty six million, one hundred and ninety seven thousand, nine hundred and sixteen naira fifty six kobo) only was outstanding tax liabilities as at 31st December, 2018 from the field offices.

Table 2: Non-collection of outstanding tax liabilities as at 31st December, 2018

S/N	FIELD OFFICE	AMOUNT
1	PORT HARCOURT GBTO	30,541,350,887.50
2	PORT HARCOURT LTO	412,055,146.41
3	PORT HARCOURT MSTO	48,578,230.84
4	BENIN GBTO	530,605,570.66
5	BENIN MSTO	3,608,081.15
	TOTAL	**₦31,536,197,916.56**

Risks

(i) Less money for developmental projects.
(ii) Difficulty in funding 2018 Approved Budget.

Management's Response

Taxpayers are unable to pay tax arrears due to economic crises.

Recommendations

The Executive Chairman of the Federal Inland Revenue Service (FIRS) is requested to:

(i) Recover the outstanding taxes amounting to ₦31,536,197,916.56 as shown in Table 2 above,

(ii) Impose and recover the penalties on the outstanding ₦31,536,197,916.56 in accordance with Section 8(1) of the Federal Inland Revenue Service (FIRS) (Establishment) Act 2007, and

(iii) Remit the amount recovered in (i) and (ii) above to the Federation Account and forward evidence of recovery and remittance to the National Assembly.

Otherwise, sanction in line with Financial Regulation 3112 relating to failure to collect and account for government revenue should apply.

ISSUE 3: DELAYED REMMITANCE OF FUNDS IN TRANSIT ACCOUNTS AND UNCOLLECTED PENALTIES (=₦633,545,366.98)

Article III Section 3 of the Service Level Agreement (SLA) between collecting banks and Federal Inland Revenue Service (FIRS) of 2014 requires that Tax payments credited to the FIRS transit account would be swept daily by Nigeria Inter-Bank Settlement System Plc (NIBSS) into the FIRS account at the Central Bank of Nigeria (CBN).

Audit observed from the examination of Bank Statements, Transit Accounts and other related records that the sums of ₦627,272,640.57 (Six hundred and twenty two seven million, two hundred and seventy two thousand, six hundred and forty naira fifty seven kobo) only was amount not swept from FIRS Transit Account to the Central Bank of Nigeria (CBN) in accordance with the SLA with the collecting banks and, also ₦6,272,726.41 (Six million, two hundred and seventy two thousand, seven hundred and twenty six naira, forty one kobo) only related to penalties imposed but not collected for the month of October 2018 by nine (9) banks. Further scrutiny of the records showed that adequate monitoring of the Transit Accounts with collecting banks was not carried out while there was also no evidence to show that regular review of the Transit Account was carried out by the FIRS.

The above anomalies could be attributed to the weaknesses in the internal audit system around tax assessment, collection and remittance at the FIRS.

Risks

(i) Less money for developmental projects.
(ii) Difficulty in funding 2018 Approved Budget.

Management's Response

Regular review meetings are held with Heritage bank to check if there are any taxes still being transferred to Heritage on rare occasions, such amounts are recovered.

Payment gateway – Interswitch is no longer in operation for tax collections at Heritage bank, therefore, bank staff cannot process tax collections.

Recommendations

The Executive Chairman of the Federal Inland Revenue Service (FIRS) is requested to:

(i) Furnish reasons for non compliance with and enforcement of Article III Section 3 of the Service Level Agreement (SLA) between collecting Banks and FIRS.

(ii) Kindly provide the Service Level Agreement in operation in place of the payment gateway - Interswitch

(iii) Account for ₦627,272,640.57 not swept by nine (9) banks from the FIRS Transit Account as well as the penalties of ₦6,272,726.41 for the month of October 2018, and

(iv) Provide evidence for the remittance of ₦627,272,640.57 collected by the banks to the Federation Account as well as the penalities of ₦6,272,726.41.

Otherwise, sanction in line with Financial Regulation 3112 relating to failure to collect and account for government revenue should apply.

NIGERIA CUSTOMS SERVICE

At the Nigeria Custom Service (NCS), the following observations were made with respect to audit of Revenue generated and remitted into the Federation Account:

ISSUE 1: DISCREPANCIES BETWEEN RECORDS OF COLLECTIONS AT AREA COMMANDS AND HEADQUARTERS (=₦1,497,412,355.69)

The Financial Regulation 102 states that, "The 1999 Constitution of the Federal Republic of Nigeria (as amended) makes ample provisions for government financial business. The payment of revenue into Federation Account and the Consolidated Revenue Fund, the authorization of allocation of revenue from the Federation Account, the disbursement of funds from Consolidated Revenue Fund, the Development fund and Contingencies fund, the Audit of public accounts and other financial matters are regulated by the relevant sections of the Constitution."

Audit observed discrepancies totaling ₦1,497,412,355.69 (One billion, four hundred and ninety seven million, four hundred and twelve thousand, three hundred fifty five naira, sixty nine kobo) only between the Customs Area Command's (CAC) monthly revenue collections obtained at the Headquarters and amount reported on the CAC's NICIS platform as shown in Table 1.

Table 1: DISCREPANCIES BETWEEN RECORDS OF COLLECTIONS AT AREA COMMANDS AND HEADQUARTERS

AREA COMMANDS	CAC	NICIS	VARIANCE	TOTAL VARIANCE
APAPA				
IMPORT DUTY	180,060,158,017.00	178,898,900,701.00	**1,161,257,316.00**	
CET LEVY	15,324,542,999.00	15,311,603,106.00	**12,939,893.00**	
FEES & OTHERS	393,380,776.00	302,660,088.00	**90,720,688.00**	**1,264,917,897.00**
TINCAN PORT				

IMPORT DUTY	192,519,409,146.00	192,513,470,957.00	**5,938,189.00**	
CET LEVY	16,409,465,774.00	16,409,465,774.00	**0.00**	
FEES & OTHERS	357,707,465.00	349,902,465.00	**7,805,000.00**	**13,743,189.00**
PTML				
IMPORT DUTY	82,510,192,286.00	82,279,621,289.00	**230,570,997.00**	
CET LEVY	1,492,734,189.00	1,492,156,234.00	**577,955.00**	
FEES & OTHERS	125,471,994.00	118,525,610.00	**6,946,384.00**	**238,095,336.00**
KANO/JIGAWA				
IMPORT DUTY	8,515,063,955.00	8,540,980,591.21	**-25,916,636.21**	
CET LEVY	74,100,658.00	74,100,658.00	**0.00**	
FEES & OTHERS	39,136,995.90	32,564,426.00	**6,572,569.90**	**-19,344,066.31**
-	**Grand Total**			**1,497,412,355.69**

Risks

(i) Less money for developmental projects.
(ii) Difficulty in funding 2018 Approved Budget.

Management's Response

The difference is as a result of the manual payments in most of the Customs formation yet to be integrated into NICIS. However, the Management has set up a Reconciliation Team to visit the Area Commands on quarterly basis to reconcile the Area Commands figure with the Banks and NICIS.

Recommendations

The Comptroller-General of Nigeria Customs Service is requested to:

(i) Provide reasons for non compliance with the Constitutional provision of payment of revenue amounting to ₦1,497,412,355.69 into the Federation Account,

(ii) Account by way of reconciliation statement(s) for the difference of ₦1,497,412,355.69 between the records of Area Command Office maintained at the Headquarters and the individual records maintained by each of the Commands, and

(iii) Furnish evidence of recovery and remittance of the reconciled amount into the Federation Account.

Otherwise, sanction in line with Financial Regulation 3112 relating to failure to collect and account for government revenue should apply.

SECTION 4

ACCOUNTANT-GENERAL OF THE FEDERATION'S CONSOLIDATED FINANCIAL STATEMENTS AND NOTES TO THE

FEDERAL GOVERNMENT OF NIGERIA

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

Responsibility for the Financial Statements.

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

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

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

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

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

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STATEMENT OF ACCOUNTING POLICIES

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

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

	c. The Consolidated Statement of Cash flow d. The Consolidated Statement of Changes in Net Assets/Equity e. The Statement of Comparism of Budget with Actual f. The Statement of Expenditures of the Federal Government according to functions of government g. The Notes to the GPFS
7.	**Comparative Information of Previous Year** The GPFS and accompanying Notes disclose all numerical information relating to the preceding year.
8.	**Foreign currency transactions** a. Foreign currency transactions throughout the year are converted into Nigerian Naira at the ruling (Central Bank of Nigeria – CBN) rate of exchange at the dates of the transactions. b. Foreign currency balances, as at the year-end are valued at the exchange rates prevailing on that date. c. Foreign Exchange gains/losses are recognised in the Statement of Financial Performance.
Part B – Significant Accounting Policies: Revenue	
9.	**Government Share of Federation Account, Statutory Revenue and Value Added Tax (VAT) Allocation** FAAC allocations are recognised in the books of the Federal Government at the end of monthly FAAC meeting using the FAAC distribution schedule as a source document.
10.	**Independent revenue paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, taxes, fines, etc.)** **Non-exchange Transactions** For non-exchange transactions, revenue is recognized when it is paid into the CRF. **Exchange Transactions** For exchange transactions, revenue is recognized on assessment and approval.
11.	**Independent revenue not paid into the Consolidated Revenue Fund (CRF) of the Federal Government (e.g. fees, fines, etc.) but retained by respective MDA in line with the enabling law** **Non-exchange Transactions** For non-exchange transactions, revenue is recognized when it is paid into the MDA's Sub-Account. **Exchange Transactions**

	For exchange transactions, the revenue is recognized on assessment and approval.
12.	**Subsidies, Donations and Endowments** Subsidies, Donations and Endowments Subsidies are recognised as income when money and or assets/services are received, or entitlement to be received is established; except where there is need for fulfilment of any restrictions attached to these monies and or assets. Where assets/services are involved, it is the responsibility of the benefiting MDA to ascertain the fair value and post into the books of account.
13.	**Transfer/Receipt from CRF, Other Public Funds and Other Government Entities to fund MDA Recurrent Expenditure** MDA are to recognize transfers as revenue to fund their recurrent expenditure. The total income from this transfer/receipt is recognized in the Statement of Financial Performance of the MDA as a revenue source.
Part C – Significant Accounting Policies: Expenditure	
14.	**Salaries and Wages, Allowances, Social Contribution and Overheads** These expenses are reported on an accrual basis and are recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
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**

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

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

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

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

FEDERAL GOVE

CONSOLIDATED STATEMENT OF FINANCIAL PERFO

Previous Year Actual (2017)		NCOA Codes	Notes	
₦				
	REVENUE			
2,386,022,153,142.69	Government Share of FAAC (Statutory Revenue)	110101 & 110103	1	3,2
130,053,262,860.59	Government Share of VAT	110102	2	
	Tax Revenue	120101	3	
446,972,484,412.38	Non-Tax Revenue	120201 - 120209 & 120213	4	3
168,528,406,598.98	Investment Income	120211	5	1
3,553,384,928.92	Interest Earned	120212	6	
9,033,989,308.70	Aid & Grants	130101 - 130204	7	2
-	Debt Forgiveness/Other Capital Receipts to CDF	140401 - 140402	8	
68,634,292.29	Other Revenues	140701	9	3,8
-	Transfer from other Government Entities	150101	10	
473,416,382,046.53	Other Funds	160101	10A	9
3,617,648,697,591.08	**Total Revenue (a)**			**8,9**
	EXPENDITURE			
3,327,828,106,716.50	Salaries & Wages	210101 - 210202	11	2,6
59,647,189,786.22	social Benefits	210301	12	22
435,706,115,236.52	Overhead Cost	220201 - 220208, 220210 & 230501	13	94
57,624,929,461.05	Grants & Contributions	220401 - 220402	14	150
6,198,853,544.53	Subsidies	220501 & 220502	15	12
215,604,170,184.46	Depreciation Charges	240101 - 240201	16	675
37,486,125.00	Impairment Charges	260101 - 260301	17	
12,387,984,659.72	Amortization Charges	250101	18	73
	Bad Debts Charges	270101 & 270102	19	
1,450,120,902,678.35	Public Debt Charges	220209	20	12
359,000,901,022.99	Transfer to other Government Entities	220701 - 220801	21	3,627
5,924,156,639,415.34	**Total Expenditure (b)**			**8,417**
- 2,306,507,941,824.27	**Surplus/(Deficit) from Operating Activities for the Period c=(a-b)**			**527**
28,534,225.65	Gain/ Loss on Disposal of Asset	140501 - 140503 & 140801 - 140901/(280101 - 280105)	22	(6
126,420,286,456.83	(Gain)/Loss on Foreign Exchange Transaction	141001/(220901)	23	(53,9
	Share of Surplus/(Deficit) in Associates & Joint Ventures	NA	24	
126,448,820,682.48	**Total Non-Operating Revenue/(Expenses) (d)**			**(54,5**
- 2,180,059,121,141.79	**Surplus/(Deficit) from Ordinary Activities e=(c+d)**			**473,3**
	Minority Interest Share of Surplus/ (Deficit) (f)	140601	25	
- 2,180,059,121,141.79	**Net Surplus/ (Deficit) for the Period g=(e-f)**			**473,3**

Ahmed Idris. FCNA
Accountant - General of The Federation

Federation

FEDERAL GOVERNMENT OF NIGERI

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE

	NCOA Codes	Notes	Actual 2018	Final Budge
			₦	₦
			A	B(C+D
REVENUE				
Government Share of FAAC (Statutory Revenue)	110101 & 110103	1	3,262,498,628,740.43	2,201,536,4
Government Share of VAT	110102	2	146,516,764,888.43	198,244,28
Tax Revenue	120101	3	5,980.00	
Non-Tax Revenue	120201 - 120209 & 120213	4	328,271,838,637.63	1,093,149,69
Investment Income	120211	5	146,644,648,285.55	1,401,602,19
Interest Earned	120212	6	5,543,212,640.54	8,518,52
Aid & Grants	130101 - 130204	7	219,562,379,664.47	
Debt Forgiveness/Other Capital Receipts to CDF	140401 - 140402	8	11,829,528,128.69	
Other Revenues	140701	9	3,840,745,544,275.37	
Transfer from other Government Entities	150101	10	-	
ther Funds	160101	10A	983,833,742,969.41	
otal Revenue (a)			**8,945,446,294,210.52**	**4,903,051,12**
XPENDITURE				
laries & Wages	210101 - 210202	11	2,690,445,132,133.06	2,762,684,41
cial Benefits	210301	12	229,136,261,325.73	
verhead Cost	220201 - 220208, 220210 & 230501	13	947,217,576,103.55	3,364,618,602
ants & Contributions	220401 - 220402	14	150,625,671,434.48	
bsidies	220501 & 220502	15	12,208,339,171.01	
preciation Charges	240101 - 240201	16	675,518,128,169.78	
pairment Charges	260101 - 260301	17	-	
nortization Charges	250101	18	73,074,645,803.15	
d Debts Charges	270101 & 270102	19	-	
blic Debt Charges	220209	20	12,023,668,214.20	
nsfer to other Government Entities	220701 - 220801	21	3,627,251,934,623.21	
tal Expenditure (b)			**8,417,501,356,978.17**	**6,127,303,014,**
plus/(Deficit) from Operating Activities for the Period a-b)			**527,944,937,232.35**	**(1,224,251,886,**
n/ Loss on Disposal of Asset	140501 - 140503 & 140801 - 140901/(280101 - 280105)	22	(637,202,911.79)	X
n)/Loss on Foreign Exchange Transaction	141001/(220901)	23	(53,955,380,471.99)	X
e of Surplus/(Deficit) in Associates & Joint Ventures	NA	24		
l Non-Operating Revenue/(Expenses) (d)			**(54,592,583,383.78)**	**XX**
plus/(Deficit) from Ordinary Activities e=(c+d)			**473,352,353,848.57**	**X**
rity Interest Share of Surplus/ (Deficit) (f)	140601	25	-	(X)
urplus/ (Deficit) for the Period g=(e-f)			**473,352,353,848.57**	**XX**

FEDERAL GOV
CONSOLIDATED STATEMENT OF FINANCIAL I

	NCOA Codes	Notes	2018	
			₦	
ASSETS				
Current Assets				
Cash and Cash Equivalents	310101 - 310201	26	(1,112,456,581,678.18)	
Receivables	310601 - 310604	27	250,745,405,627.59	
Prepayments	310801	28	11,717,534,168.36	
Inventories	310501 & 310502	29	44,606,971,364.61	
Total Current Assets	**A**		**(805,386,670,517.62)**	
Non-Current Assets				
Long Term Loans	311001 & 311002	30	14,973,674,919.70	
Investments	310901 & 310902	31	1,429,053,560,279.08	
Property, Plant & Equipment	320101 - 320110	32	2,633,980,017,358.66	
Investment Property	320201	33	21,479,092,830.43	
Intangible Assets	320301	34	206,237,124,426.90	
Total Non-Current Assets	**B**		**4,305,723,469,814.76**	
Total Assets	**C = A + B**			
LIABILITIES				
Current Liabilities				
Deposits	410101	35	10,990,763,028.87	
Short Term Loans & Debts	410201	36	3,978,572,040,563.74	
Unremitted Deductions	410301 - 410302	37	6,030,190,279.66	
Payables	410401 & 410501	38	268,074,460,822.43	
Short Term Provisions	440701	39	-	
Current Portion of Borrowings	410601	40	6,696,180.52	
Total Current Liabilities	**D**		**4,263,674,150,875.22**	
Non-Current Liabilities				
Public Funds	420101 & 420102	41	1,505,476,221,625.58	
Long Term Provisions	420201	42	469,028,154,805.44	
Long Term Borrowings	420301	43	16,184,240,879,636.50	
Total Non-Current Liabilities	**E**		**18,158,745,256,067.50**	1
Total Liabilities:	**F = D + E**			2
Net Assets:	**G = C - F**			(1
NET ASSETS/EQUITY				
Capital Grant	430101	44	3,747,974,134,020.05	
Reserves	430301	45	(23,143,409,095,514.30)	
Surpluses/(Deficits)	430201		473,352,353,848.57	
Minority Interest	NA			
Total Net Assets/Equity:	**H=G**		**(18,922,082,607,645.60)**	(1

Ahmed Idris, FCNA
Accountant - General of The Federation

			18,158,745,256,067.50	18,158,745,256,067.50
F = D + E				22,422,419,406,942.70
G = C - F				(18,922,082,607,645.60)
430101	44	3,747,974,134,020.05		
430301	45	(23,143,409,095,514.30)		
430201		473,352,353,848.57		
NA				
H=G		(18,922,082,607,645.60)		(18,922,082,607,645.60)
				0.00

FEDERAL GOVERNMENT O
OLIDATED STATEMENT OF FINANCIAL POSITION AS

NCOA Codes	Notes	2018	2018
		₦	₦
310101 - 310201	26	(1,112,456,581,678.18)	
310601 - 310604	27	250,745,405,627.59	
310801	28	11,717,534,168.36	
310501 & 310502	29	44,606,971,364.61	
A		(805,386,670,517.62)	(805,386,670,517.62)
311001 & 311002	30	14,973,674,919.70	
310901 & 310902	31	1,429,053,560,279.08	
320101 - 320110	32	2,633,980,017,358.66	
320201	33	21,479,092,830.43	
320301	34	206,237,124,426.90	
B		4,305,723,469,814.76	4,305,723,469,814.76
C = A + B			3,500,336,799,297.14
410101	35	10,990,763,028.87	
410201	36	3,978,572,040,563.74	
410301 - 410302	37	6,030,190,279.66	
410401 & 410501	38	268,074,460,822.43	
440701	39	-	
410601	40	6,696,180.52	
D		4,263,674,150,875.22	4,263,674,150,875.22
420101 & 420102	41	1,505,476,221,625.58	
420201	42	469,028,154,805.44	
420301	43	16,184,240,879,636.50	

FEDERAL GOVERNMENT OF NIGERIA

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST I

Description	COA Ref.	NCOA Codes	Notes	2018	
				₦	₦
CASH FLOWS FROM OPERATING ACTIVITIES					
Inflows					
Government Share of FAAC (Statutory Revenue)		110101 & 110103		3,262,498,628,740.43	
Government Share of VAT		110102		146,516,764,888.43	
Tax Revenue		120101		5,980.00	
Non-Tax Revenue		120201 - 120210 & 120213		328,271,838,637.63	
Investment Income		120211		146,644,648,285.55	
Interest Earned		120212		5,543,212,640.54	
Aid & Grants		130101 - 130204		219,562,379,664.47	
Debt Forgiveness		140401 - 140402		11,829,528,128.69	
Other Revenue		140701		3,840,745,544,275.37	
Transfer from other Government Entities		150101		-	
Other Funds		160101		983,833,742,969.41	
Total Inflow from Operating Activities (A)				**8,945,446,294,210.52**	**8,945,446,294,210.5**
Outflows					
Salaries & Wages		210101 - 210202		2,690,445,132,133.06	
Social Benefits		210301		229,136,261,325.73	
Overhead Cost		220201 - 220208, 220210 & 230501		947,217,576,103.55	
Grants & Contributions		220401 & 220402		150,625,671,434.48	
Subsidies		220501 & 220502		12,208,339,171.01	
Transfer to other Government Entities		220701 - 220801		3,627,251,934,623.21	
Finance Cost		220209		12,023,668,214.20	
Total Outflow from Operating Activities (B)				**7,668,908,583,005.24**	**7,668,908,583,005.24**
Net Cash Inflow/(Outflow) From Operating Activities* C=(A-B)			1		**1,276,537,711,205.28**
CASH FLOW FROM INVESTING ACTIVITIES					
Proceeds from Sale of PPE		NA			
Proceeds from Sales of Investment Property		NA			
Proceeds from Sale of Intangible Assets		NA			
Proceeds from Sale of Investment		NA			
Dividends Received		NA			
Purchase/Construction of PPE		320101 - 320110		1,773,060,208,971.81	
Purchase/Construction of Investment Property		320201		13,315,894,923.24	
Purchase of Intangible Assets		320301		243,771,339,746.49	
Acquisition of Investments		310901 & 310902, 311001 & 311002		4,911,694,014.67	
Net Cash Flow from Investing Activites				**2,035,059,137,656.21**	-

CASH FLOW FROM FINANCING ACTIVITIES							
Capital Grant Received		430101		1,853,947,801,751.83		868,239,443,472.67	
Proceeds from Borrowings		420301 (CR)		2,163,071,160,000.00		3,623,899,229,000.00	
Repayment of Borrowings		420301 (DR)		(197,516,880,000.00)		(84,976,400,000.00)	
Distribution of Surplus/Dividends Paid		22070102					
Net Cash Flow from Financing Activities				**3,819,502,081,751.83**	**3,819,502,081,751.83**	**4,407,162,272,472.67**	**4,407,162,272,472.67**
Net Cash Flow from all Activities					**5,096,039,792,957.11**		**2,328,639,019,167.12**
Cash & Its Equivalent as at 1/1/2017				**(400,341,840,719.24)**		**(152,737,218,667.38)**	
Cash & Its Equivalent as at 31/12/2018			2	**(1,112,456,581,678.18)**		**(400,341,840,719.24)**	
Notes: 1							
RECONCILIATION:							
Surplus/ (Deficit) per Statement of Performance		Net Surplus/(Deficit) for the Period as per Financial Performance		**473,352,353,848.57**		**(2,180,059,121,141.79)**	
Add Back Non-Cash Movement Items:							
Depreciation Charges		240101 - 240201	16	675,518,128,169.78		215,604,170,184.46	
Amortization Charges		250101	17	73,074,645,803.15		12,387,984,659.72	
Impairment Charges		260101 - 260301	18	-		37,486,125.00	
Debt Forgiveness		270101 & 270102	19	-			
				1,221,945,127,821.50	**1,221,945,127,821.50**	**(1,952,029,480,172.60)**	**(1,952,029,480,172.60)**
Net Movement in Current Assets/Liabilities.							
Net Movement in Inventories		310501 (Opening Balance Less Closing Balance)		40,164,119,639.25		(48,998,170,075.70)	
Net Movement in Receivables		310601 - 310604 & 310801 (Opening Balance Less Closing Balance)		(101,686,380,296.59)		(55,576,332,057.28)	
Net Movement in Payables		410401 - 410501 (Opening Balance Less Closing Balance)		(309,805,787.08)		(67,795,397,496.64)	
Net Cash Flow from Operating Activities				**(61,832,066,444.42)**	**(61,832,066,444.42)**	**(172,369,899,629.62)**	**(172,369,899,629.62)**
Note: 2							
Cash & its equivalent as at 31/12/2016							
Cash Balances		NA					
Bank Balances		310101 - 310201		**(1,112,456,581,678.18)**	**(1,112,456,581,678.18)**	**(400,341,840,719.24)**	**(400,341,840,719.24)**
Certificate of Deposits							

Ahmed Idris, FCNA
Accountant - General of The Federation

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

	NCOA Codes	Note	Capital Grant	Revaluation Reserve	Exchange Translation Reserve	Accummulated Surpluses/ (Deficits)	Total
			₦	₦	₦	₦	₦
Balance as at 1st January 2018	Bal, of CRF & CDF (ie Stat. 3 & 4) as at 01/01/2018		**1,894,026,332,268.22**			**(18,831,987,658,842.20)**	**(16,937,961,326,574.00)**
Changes in Accounting Policy	As adjusted						-
Restated Balance			**1,894,026,332,268.22**	-	-	**(18,831,987,658,842.20)**	**(16,937,961,326,574.00)**
							-
Surplus on Revaluation of Properties	43030101						-
Deficit on Revaluation of Investments	43030101 (Closing Less Beginning Bal)			-	-		
Net Changes in Reserve during the year						(4,311,421,436,672.03)	(4,311,421,436,672.03)
For the period			1,853,947,801,751.83	-	-	473,352,353,848.57	2,327,300,155,600.40
Deficit on Revaluation of Property							-
Surplus on Revaluation of Investments							-
Net gains and Losses not Recognised in the Statement of Financial Performance							-
Net deficit for the Period				-	-	-	-
Balance at 31 December 2018			**3,747,974,134,020.05**	-	-	**(22,670,056,741,665.70)**	**(18,922,082,607,645.60)**

Ahmed Idris, FCNA
Accountant - General of The Fedration

NOTE:
1. The Statement is to be prepared off the system (manually)items

FEDERAL GOVERNMENT OF NIGERIA
CONSOLIDATED BUDGET REPORT FOR THE YEAR ENDED 3

DESCRIPTION	ACTUAL 2018	FINAL BUDGET 2018	SUPPLIMENTA BUDGET 201
	₦	₦	₦
	A	B(+D)	C
REVENUE			
Government Share of FAAC (Statutory Revenue)	3,262,498,628,740.43	2,201,536,417,874.00	
Government Share of VAT	146,516,764,888.43	198,244,286,560.00	
Tax Revenue	5,980.00	-	
Non-Tax Revenue	328,271,838,637.63	1,093,149,698,450.55	
Investment Income	146,644,648,285.55	1,401,602,198,504.00	
Interest Earned	5,543,212,640.54	8,518,526,662.16	
Aid & Grants	219,562,379,664.47	-	
Debt Forgiveness	11,829,528,128.69	-	
Other Revenues	3,840,745,544,275.37	-	
Transfer from other Government Entities	-	-	
Other Funds	983,833,742,969.41	-	
Total Revenue (a)	**8,945,446,294,210.52**	**4,903,051,128,050.71**	
EXPENDITURE			
Salaries & Wages	2,690,445,132,133.06	2,786,733,212,628.21	
Social Benefits	229,136,261,325.73	-	
Overhead Cost	947,190,215,945.55	3,360,448,478,119.45	
Grants & Contributions	150,653,202,934.48	-	
Subsidies	12,208,339,171.01	-	
Depreciation Charges	675,518,128,169.78	-	
Impairment Charges	-	-	
Amortization Charges	73,074,645,803.15	-	
Bad Debts Charges	-	-	
Public Debt Charges	12,023,496,872.20	-	
Transfer to other Government Entities	3,627,251,934,623.21	-	
Total Expenditure (b)	**8,417,501,356,978.17**	**6,147,181,690,747.66**	

DESCRIPTION	ACTUAL 2018	FINAL BUDGET 2018	SUPPLIMENTARY BUDGET 2018
	₦	₦	₦
	A	B(+D)	C
CAPITAL EXPENDITURE BASED ON SECTORS			
Adminstrative Sector	402,555,038,296.45	428,387,379,668.37	
Economic Sector	1,317,735,679,010.57	2,139,068,972,446.52	
Law and Justice Sector	117,664,498,952.06	40,843,490,022.34	
Regional Sector	32,063,590,589.93	90,380,622,873.55	
Social Sector	160,128,656,792.54	225,815,956,041.11	
Total Capital Expenditure = C	**2,030,147,463,641.54**	**2,924,496,421,051.88**	
Total Expenditure: d=b+c	**10,447,648,820,619.70**	**9,071,678,111,799.55**	
Budget Surplus/(Deficit)	**(1,502,202,526,409.19)**	**(4,168,626,983,748.84)**	

Ahmed Idris, FCNA
Accountant - General of The Fedration

FEDERAL GOVERNMENT SHARE OF FAAC

S/N	ADMINISTRATIVE CODE	SECTOR	FEDERAL GOVERNMENT SHARE OF FAAC	FEDERAL GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT	TOTAL
			110101	110103	
		ADMINISTRATIVE SECTOR			
		ECONOMIC SECTOR	-	-	-
1		CONSOLIDATED REVENUE FUND	3,262,498,628,740.43	-	3,262,498,628,740.43
		GRAND-TOTAL	**3,262,498,628,740.43**	-	**3,262,498,628,740.43**

NOTE 1:

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

	2018								2017						
DETAILS/ MONTH	NET RECEIPT	ADD:DEDUCTIONS AT SOURCE	Additional Distribution of ₦11.269Billion from NNPC	Exchange Gain Allocation	Distribution of ₦16.055b from FOREX Equalisation	Distribution of ₦14.712b from FOREX Equalisation	Distribution of ₦1.938B Excess Bank Charges	TOTAL	NET RECEIPT	DEDUCTIONS AT SOURCE	EXCHANGE GAIN	EXCESS PPT	DISTRIBUTION OF $ 150 Miill. & EXCESS BANK CHARGES RECOVERED/SOLID MINERAL	NNPC REFUND TO FG	TOTAL
	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
January	215,781,192,618.48	15,782,169,802.59			6,774,480,156.27	6,208,118,571.62	940,264,510.47	245,486,225,659.43	88,254,249,288.62	9,115,063,778.44	22,843,200,735.56	18,142,801,268.79		5,828,095,806.70	144,183,410,878.11
February	210,431,541,005.33	19,148,029,839.79						229,579,570,845.12	107,061,448,070.13	15,561,784,902.92	20,795,275,093.30	25,675,657,500.00		5,828,095,806.70	174,922,261,373.04
March	217,994,516,016.78	19,148,925,368.32					317,431,755.92	237,460,873,141.02	92,689,929,584.40	15,561,784,902.92	17,238,972,890.11	25,696,754,999.70		5,828,095,806.70	157,015,538,183.83
April	185,596,694,465.66	19,148,925,368.32	4,755,099,620.92		26,383,834,166.01			235,884,553,620.91	110,113,891,618.59	15,561,784,902.92	28,732,064,717.28	9,392,389,962.35		5,828,095,806.70	169,628,227,007.85
May	235,240,453,486.88	19,148,925,368.32					203,155,548.99	254,592,534,404.19	99,007,287,361.56	15,561,784,902.92	16,481,410,686.19	8,618,307,652.50			139,668,790,603.17
June	228,294,799,542.87	19,148,925,368.32						247,443,724,911.19	120,402,350,981.04	15,561,784,902.92	28,301,549,961.76				164,265,685,845.72
July	238,342,687,761.74	19,148,925,368.32			17,657,880,749.43		3,550,299,811.96	278,699,793,691.45	237,519,086,249.18	15,561,784,902.92					253,080,871,152.10
August	216,067,912,662.65	32,346,490,344.08	5,063,400,000.00		10,560,303,434.28			264,038,106,441.01	151,271,748,356.05	15,782,169,802.59					167,053,918,158.64
September	220,730,833,115.39	32,346,490,344.08		69,156,358.39				253,146,479,817.86	224,147,848,935.74	15,782,169,802.59					239,930,018,738.33
October	210,109,290,446.75	32,346,490,344.08		117,291,624.04	21,097,499,999.99		2,135,332,356.11	265,805,904,770.97	166,556,599,465.81	15,782,169,802.59			22,312,245,165.64		204,651,014,434.04
November	229,483,346,726.95	32,346,490,344.08		342,172,777.56				262,172,009,848.59	160,480,236,781.07	15,782,169,802.59			457,737,218.55	12,658,500,000.00	189,378,643,802.21
December	226,276,283,328.97	32,346,490,344.08		460,589,838.92	29,536,500,000.00			288,619,863,511.98	212,748,785,616.20	15,782,169,802.59					228,530,955,418.79
SUB-TOTAL	**2,634,349,551,178.45**	**292,407,278,204.38**	**9,818,499,620.92**	**989,210,598.92**	**112,010,498,505.98**	**6,208,118,571.62**	**7,146,483,983.45**	**3,062,929,640,663.72**	**1,770,253,462,308.40**	**181,396,622,208.91**	**134,392,474,084.20**	**87,525,911,383.34**	**22,769,982,384.19**	**35,970,883,226.80**	**2,232,309,335,595.84**

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

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

DETAILS/ MONTH	RECEIPT FROM FAAC BY NCS	VAT	RECEIPT FROM FAAC BY FIRS	VAT	RECEIPT FROM FAAC BY DPR	VAT		TOTAL	RECEIPT FROM FAAC BY NCS	RECEIPT FROM FAAC BY FIRS	RECEIPT FROM FAAC BY DPR				TOTAL
	₦	₦	₦	₦	₦	₦		₦	₦	₦	₦				₦
January	3,638,296,721.61	486,156,397.42	4,567,841,264.41	2,872,398,202.95	3,104,679,078.04			14,669,371,664.43							-
February	4,086,424,107.61	522,621,369.63	2,949,385,833.07	3,343,237,483.41	4,469,875,609.01			15,371,544,402.73							-
March	3,364,341,982.42	456,856,907.24	2,517,101,384.09	3,121,024,708.20	2,965,035,262.72			12,424,360,244.67							-
April	3,667,895,515.92	473,428,297.30	2,623,883,392.29	2,874,582,276.53	3,672,425,803.48			13,312,215,285.52							-
May	4,091,885,752.39	517,359,337.77	5,715,365,585.16	2,957,697,949.11	4,061,015,429.91			17,343,324,054.34							-
June	4,105,945,142.19	520,397,266.46	4,186,340,098.18	3,216,534,977.51	3,917,997,530.68			15,947,215,015.02							-
July	4,301,352,403.59	517,380,367.75	9,309,056,944.14	2,896,323,868.31	5,422,718,239.39			22,446,831,823.18							-
August	3,905,329,296.76	515,748,917.84	6,641,449,184.34	2,676,523,290.88	5,269,297,702.68			19,008,348,392.50							-
September	4,466,712,247.01	776,981,128.91	4,481,716,628.31	3,804,712,588.56	3,340,908,914.02			16,871,031,506.81							-
October	4,355,185,370.41	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	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	306,309,346.89	6,275,812,811.00	3,376,842,134.00	3,529,040,812.05			18,186,909,652.13	43,927,275,411.46	85,231,900,250.95	24,553,641,884.44				153,712,817,546.85
SUB-TOTAL	**49,374,281,882.83**	**5,701,710,479.06**	**56,729,665,278.00**	**37,904,469,547.27**	**49,858,860,889.55**	**0.00**	**0.00**	**199,568,988,076.71**	**43,927,275,411.46**	**85,231,900,250.95**	**24,553,641,884.44**		**0.00**		**153,712,817,546.85**
	CHECK							**3,262,498,628,740.43**							**2,386,022,153,142.69**
	T.B							**3,262,498,628,740.43**							

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

S/N	DETAILS/ MONTH	2018	2017
		TOTAL	TOTAL
		₦	₦
1	January	11,284,743,457.25	10,654,380,345.92
2	February	12,989,285,746.21	9,881,304,929.16
3	March	12,021,682,227.89	9,301,500,074.92
4	April	11,249,315,528.05	10,570,729,023.84
5	May	11,676,192,483.92	11,380,133,547.09
6	June	12,556,092,339.72	10,749,985,708.40
7	July	11,470,046,233.16	10,973,047,284.61
8	August	10,726,034,621.30	10,823,703,798.42
9	September	15,394,490,890.70	11,654,116,072.84
10	October	10,638,422,314.64	11,197,536,738.72
11	November	14,135,070,069.81	12,057,486,641.33
12	December	12,375,388,975.78	10,809,338,695.33
	TOTAL	**146,516,764,888.44**	**130,053,262,860.59**
	T.B	**146,516,764,888.43**	
	CHECK	0.01	

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

Note 3:
Tax Revenue

S/N	Admin. Code	MDA	Tax Revenue	Total
		ADMINISTRATIVE SECTOR	₦	₦
1	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	5,980.00	
		GRAND-TOTAL	**5,980.00**	

NOTE 4:

NON-TAX REVENUE

S/N.	ADMIN. CODE	MDA	LICENCES - GENERAL	MINING RENTS	ROYALTIES	FEES - GENERAL	FINES - GENERAL	SALES - GENERAL	EARNINGS - GENERAL	RENT ON GOVERNMENT BUILDINGS - GENERAL	RENT ON LAND & OTHERS - GENERAL	RE-IMBURSEMENT GENERAL	TOTAL
			120201	120202	120203	120204	120205	120206	120207	120208	120209	120213	
		ADMINISTRATIVE SECTOR	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	0111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	21,900.00	656,399.98	194,000.00	1,150,750.00	0.00	0.00	0.00	2,023,049.98
	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	21,437,000.00	0.00	332,500.00	0.00	0.00	0.00	0.00	21,769,500.00
	0111006001	NIPSS, KURU	0.00	0.00	0.00	269,985,000.00	0.00	4,131,372.00	35,172,037.00	0.00	0.00	0.00	309,288,409.00
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	3,237,315.00	0.00	0.00	0.00	0.00	0.00	0.00	3,237,315.00
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	0.00	0.00	0.00	0.00	11,169,145.35	0.00	0.00	0.00	0.00	11,169,145.35
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	0.00	1,125,757.75	0.00	0.00	0.00	0.00	1,125,757.75
	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	0.00	0.00	1,230,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,230,000.00
	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	9,980,000.00	0.00	7,496,000.00	0.00	16,875,075.32	0.00	0.00	34,351,075.32
	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	14,491,116.72	0.00	0.00	0.00	0.00	0.00	0.00	14,491,116.72
	0116004001	NIGERIAN NAVY	0.00	0.00	0.00	3,073,000.00	0.00	121,311,233.00	0.00	0.00	0.00	0.00	124,384,233.00
	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	0.00	0.00	0.00	0.00	1,175,550,135.81	20,000,000.00	0.00	0.00	1,195,550,135.81
	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	0.00	0.00	9,549,113.85	2,400.00	0.00	1,700,000.00	0.00	0.00	0.00	11,251,513.85
	0119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	4,168,519.69	0.00	0.00	0.00	0.00	0.00	0.00	4,168,519.69
	0119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	8,460,245.86	0.00	0.00	0.00	0.00	0.00	0.00	8,460,245.86
	0119009003	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	11,069,972.27	0.00	572,402.12	0.00	0.00	0.00	0.00	11,642,374.39
	0119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	4,229,830.32	0.00	0.00	0.00	0.00	0.00	0.00	4,229,830.32
	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	17,018,761.04	0.00	0.00	0.00	0.00	0.00	0.00	17,018,761.04
	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	92,723,939.39	0.00	0.00	0.00	0.00	0.00	92,723,939.39

	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	0.00	7,771,396.62	0.00	0.00	0.00	0.00	0.00	0.00	7,771,396.62
	0119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	7,192,424.23	0.00	0.00	0.00	0.00	0.00	0.00	7,192,424.23
	0119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	16,190,224.87	0.00	0.00	0.00	0.00	0.00	0.00	16,190,224.87
	0119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	2,025,643.23	0.00	0.00	0.00	0.00	0.00	0.00	2,025,643.23
	0119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	12,828,787.89	0.00	121,212.12	454,545.45	0.00	0.00	0.00	13,404,545.46
	0119009107	FOREIGN MISSION: YAOUNDE	0.00	7,731.96	0.00	7,004,837.29	1,030,139.76	128,170.17	0.00	0.00	0.00	0.00	8,170,879.18
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	0.00	0.00	46,074,394.53	0.00	30,990,093.33	0.00	850,000.00	0.00	0.00	77,914,487.86
	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	457,500.00	0.00	0.00	2,977,322,980.23	0.00	0.00	0.00	2,977,780,480.23
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	12,990.00	697,105,715.22	0.00	8,020,000.00	0.00	705,138,705.22
	0123005001	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	144,317,553.40	0.00	0.00	0.00	144,317,553.40
	0123006001	VOICE OF NIGERIA	0.00	0.00	0.00	883,515.08	0.00	0.00	0.00	0.00	0.00	0.00	883,515.08
	0123007001	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	51,034,407.14	0.00	0.00	0.00	1,050,000.00	0.00	0.00	52,084,407.14
	0123008001	NATIONAL BROADCASTING COMMISION	1,895,945,681.38	0.00	0.00	12,686,050.00	0.00	492,100.00	0.00	0.00	0.00	0.00	1,909,123,831.38
	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	370,100.00	0.00	0.00	0.00	0.00	0.00	0.00	370,100.00
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	18,473,471.70	0.00	0.00	0.00	0.00	0.00	0.00	18,473,471.70
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	0.00	0.00	1,730,000.00	0.00	75,000.00	1,193,000.00	925,000.00	0.00	0.00	3,923,000.00
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	330,000.00	0.00	0.00	7,355,552.38	0.00	4,239,285.00	0.00	11,924,837.38
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	891,486.00	0.00	735,062.50	0.00	0.00	0.00	0.00	1,626,548.50
	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00
	0123011007	NATIONAL THEATRE	0.00	0.00	0.00	480,000.00	0.00	0.00	27,441,942.50	68,789,842.50	0.00	0.00	96,711,785.00
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	0.00	0.00	0.00	701,630.00	0.00	0.00	0.00	701,630.00
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	7,387,602.00	0.00	319,500.00	0.00	0.00	0.00	0.00	7,707,102.00
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	506,382,523.50	120,000.00	4,120,984,238.00	0.00	0.00	0.00	0.00	4,627,486,761.50
	0124002001	NIGERIAN PRISON SERVICE	0.00	0.00	0.00	22,755,894.00	0.00	3,166,408.75	35,631,979.00	0.00	0.00	0.00	61,554,281.75
	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	17,403,476,925.03	0.00	19,348,100.71	0.00	0.00	0.00	0.00	17,422,825,025.74
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	530,097,802.50	0.00	105,620,423.49	0.00	0.00	0.00	0.00	0.00	0.00	635,718,225.99

	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	130,000.00	0.00	0.00	0.00	0.00	0.00	0.00	130,000.00
	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	15,678,167.50	0.00	0.00	0.00	0.00	0.00	0.00	15,678,167.50
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	482,796.50	0.00	27,340,416.00	0.00	103,166.65	0.00	0.00	27,926,379.15
	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	0.00	0.00	2,608,723.85	2,000.00	161,700.00	0.00	0.00	0.00	0.00	2,772,423.85
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	85,813,851.00	0.00	4,107,250.00	0.00	1,365,000.00	0.00	0.00	91,286,101.00
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	0.00	0.00	4,582,000.00	0.00	3,209,515,114.04	0.00	0.00	3,214,097,114.04
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	8,963,166.10	0.00	0.00	275,900.00	245,100,224.90	4,942,000.00	0.00	259,281,291.00
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	60,001.05	0.00	0.00	0.00	0.00	0.00	0.00	60,001.05
	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	1,130,410.00	0.00	2,755,000.00	0.00	0.00	0.00	0.00	3,885,410.00
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	8,783,335.33	0.00	108,297,917.00	0.00	0.00	0.00	0.00	117,081,252.33
	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	437,000.00	0.00	2,893,750.00	4,153,350.00	0.00	0.00	0.00	7,484,100.00
	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	42,986,000.00	533,874,433.38	0.00	0.00	0.00	21,681,689.24	0.00	0.00	0.00	0.00	598,542,122.62
	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	2,849,173.00	0.00	0.00	966,913,124.72	0.00	0.00	0.00	969,762,297.72
	0156006001	NIPOST	0.00	0.00	0.00	398,241,693.59	1,739,313.98	39,832,164.68	136,939,738.93	173,095,932.47	0.00	0.00	749,848,843.65
	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	436,000.00	0.00	0.00	0.00	0.00	0.00	0.00	436,000.00
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	166,251,576.12	0.00	0.00	0.00	0.00	0.00	0.00	166,251,576.12
	0161006001	NATIONAL MERIT AWARD	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	54,820,146.00	0.00	0.00	54,860,146.00
	0161007001	FEDERAL ROAD SAFETY COMMISSION	3,735,476,298.00	0.00	0.00	1,726,710,002.00	2,889,388,293.44	2,544,780.00	115,164,817.00	0.00	0.00	0.00	8,469,284,190.44
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	0.00	780,000.00	0.00	0.00	0.00	0.00	0.00	0.00	780,000.00
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	0.00	120,000.00	0.00	5,294,443.31	0.00	0.00	254,772.16	457,700.00	6,126,915.47
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	5,190,297,702.78	0.00	0.00	0.00	0.00	0.00	0.00	5,190,297,702.78
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,154,280,365.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,154,280,365.83
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC)	0.00	0.00	0.00	510,000.00	0.00	0.00	0.00	0.00	0.00	0.00	510,000.00

		HQTRS											
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	26,154,780.00	0.00	0.00	0.00	0.00	0.00	0.00	26,154,780.00
		ECONOMIC SECTOR											
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	185,365,205.00	0.00	0.00	127,444,146.14	0.00	139,119,846.85	0.00	0.00	502,473,500.93	0.00	954,402,698.92
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	44,844,831.57	0.00	2,709,900.00	0.00	0.00	0.00	0.00	47,554,731.57
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	6,857,142.20	0.00	0.00	48,972,016.32	0.00	0.00	0.00	0.00	0.00	0.00	55,829,158.52
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	3,270,000.00	0.00	35,850,713.87	6,986,400.00	647,000.00	0.00	0.00	0.00	0.00	0.00	46,754,113.87
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	650,000.00	0.00	99,000.00	497,123.57	1,584,336.94	0.00	0.00	0.00	0.00	0.00	2,830,460.51
	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	0.00	0.00	530,000.00	0.00	215,913,503.01	10,934,720.00	0.00	0.00	0.00	227,378,223.01
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	0.00	0.00	7,710,892.50	0.00	240,800.00	934,778.00	0.00	0.00	0.00	8,886,470.50
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	19,158,542.60	0.00	732,988.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,891,531.08
	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	120,000.00	0.00	5,294,443.31	0.00	0.00	254,772.16	457,700.00	6,126,915.47
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	0.00	35,155,949.98	0.00	16,019,088.22	0.00	0.00	51,175,038.20
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	0.00	8,970,840.39	0.00	4,413,405.00	1,049,775.05	0.00	0.00	0.00	14,434,020.44
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	0.00	0.00	16,108,983.62	0.00	1,526,000.00	622,500.00	0.00	0.00	0.00	18,257,483.62
	0215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	90,471,405.00	3,326,000.00	1,408,700.00	0.00	7,024,100.00	0.00	0.00	102,230,205.00
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	98,643,566.00	0.00	16,459,522.50	8,223,007.50	102,700.00	25,000.00	0.00	123,453,796.00
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	41,432,720.04	0.00	2,372,159.33	19,651,101.15	3,308,272.40	0.00	0.00	66,764,252.92
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	31,575,749.87	0.00	845,908.35	833,300.00	189,200.00	0.00	0.00	33,444,158.22
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION	0.00	0.00	0.00	15,207,342.50	0.00	21,800.00	0.00	12,850.00	0.00	0.00	15,241,992.50

		TECHNOLOGY - VOM												
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	15,207,342.50	0.00	21,800.00	0.00	12,850.00	0.00	0.00	15,241,992.50
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	1,235,321.00	0.00	94,000.00	883,000.00	0.00	0.00	0.00	2,212,321.00
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	139,822,440.30	0.00	0.00	0.00	8,412,000.00	0.00	0.00	148,234,440.30
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	46,461,000.00	0.00	2,939,000.00	10,692,000.00	0.00	0.00	0.00	60,092,000.00
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	114,100.00	0.00	0.00	0.00	375,000.00	0.00	0.00	489,100.00
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	202,994.00	0.00	26,293,878.00	0.00	2,310,870.00	0.00	0.00	0.00	0.00	28,807,742.00
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	6,249,747.22	0.00	0.00	0.00	0.00	0.00	0.00	6,249,747.22
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	28,104,400.00	0.00	17,471,764.28	0.00	2,064,000.00	0.00	0.00	47,640,164.28
	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	0.00	0.00	2,525,638,844.06	0.00	0.00	0.00	2,525,638,844.06
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	4,001,800.00	0.00	38,416,839.10	0.00	3,000,000.00	0.00	0.00	0.00	0.00	45,418,639.10
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	5,295,000.00	0.00	582,000.00	14,322,739.90	1,388,000.00	0.00	0.00	21,587,739.90
	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	346,109,504.76	0.00	0.00	0.00	0.00	0.00	0.00	346,109,504.76
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	0.00	0.00	240,000.00	0.00	0.00	0.00	0.00	0.00	0.00	240,000.00
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	12,100.00	0.00	1,658,800.00	0.00	81,200.00	0.00	0.00	1,752,100.00
	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	1,100,000.00	0.00	4,214,484.00	30,631,175.00	5,786,308.30	18,930,557.00	0.00	60,662,524.30
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	0.00	0.00	0.00	0.00	140,400.00	0.00	0.00	0.00	0.00	140,400.00
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	7,297,007.00	0.00	0.00	0.00	0.00	0.00	0.00	7,297,007.00
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	1,548,000.00	0.00	323,700.00	0.00	8,590,000.00	0.00	0.00	10,461,700.00
	022000701900	FPO JALINGO	0.00	0.00	0.00	174,600.00	0.00	3,600.00	0.00	0.00	0.00	0.00	178,200.00
	022000703300	FPO PORT-HARCOURT	0.00	0.00	0.00	350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	350,000.00
	022000703900	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND	0.00	1,022,546.50	0.00	1,172,983,069.99	0.00	20,000.00	0.00	0.00	0.00	0.00	1,174,025,616.49

		INVESTMENT - HQTRS												
	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	6,765,798,450.70	7,221,785.15	28,701,827.47	516,814,806.39	0.00	0.00	200,057.50	7,318,736,927.21
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	0.00	49,355,411.37	0.00	0.00	0.00	0.00	49,355,411.37
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	209,172,877.12	574,817,348.55	0.00	2,353,485,735.14	0.00	44,467.24	30,133,145.50	0.00	7,328,583.50	0.00	3,174,982,157.05
	0222009001	CONSUMER PROTECTION COUNCIL	0.00	0.00	0.00	149,701,776.62	0.00	1,841,450.00	0.00	0.00	0.00	0.00	151,543,226.62
	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	1,470,000.00	0.00	279,000.00	88,362,844.00	0.00	929,462,970.59	0.00	1,019,574,814.59
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	81,342.10	0.00	0.00	9,079,856.60	4,209,768.21	90,000,000.00	0.00	103,370,966.91
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	0.00	0.00	110,000.00	0.00	300,000.00	0.00	0.00	0.00	0.00	410,000.00
	0222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	23,630,000.00	0.00	0.00	0.00	0.00	0.00	0.00	23,630,000.00
	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	5,940,987,733.75	0.00	0.00	0.00	0.00	0.00	0.00	5,940,987,733.75
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	21,750,625.00	0.00	85,323,252.30	0.00	5,284,375.00	0.00	0.00	0.00	0.00	112,358,252.30
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	36,254,777.50	0.00	1,846,090.00	0.00	0.00	0.00	0.00	38,100,867.50
	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	662,000.00	0.00	0.00	300,000.00	0.00	0.00	0.00	962,000.00
	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	14,161,000.00	0.00	1,087,200.00	0.00	0.00	0.00	0.00	15,248,200.00
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	270,000.00	0.00	0.00	0.00	0.00	0.00	0.00	270,000.00
	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	0.00	0.00	270,500.00	0.00	1,344,331.55	1,969,656.56	0.00	0.00	0.00	3,584,488.11
	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	770,000.00	0.00	1,888.91	575,500.00	0.00	0.00	0.00	1,347,388.91
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	1,180,000.00	0.00	0.00	0.00	500,000.00	0.00	0.00	1,680,000.00
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	3,380,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,380,000.00
	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	60,000.00	0.00	95,000.00	0.00	0.00	0.00	0.00	155,000.00
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	20,000.00	0.00	60,000.00	133,000.00	0.00	0.00	0.00	213,000.00
	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE -	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00

		MINNA											
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00
	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	5,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	105,000.00
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	70,000.00	0.00	35,000.00	0.00	0.00	0.00	0.00	105,000.00
	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	170,000.00	0.00	0.00	0.00	0.00	0.00	0.00	170,000.00
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	0.00	0.00	13,701,500.00	0.00	0.00	6,052,838.12	0.00	0.00	0.00	19,754,338.12
	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE - NNEWI	0.00	0.00	0.00	20,000.00	0.00	60,000.00	133,000.00	0.00	0.00	0.00	213,000.00
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	1,519,000.00	0.00	705,000.00	0.00	0.00	86,416.07	0.00	2,310,416.07
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	5,080,000.00	0.00	0.00	0.00	970,000.00	0.00	0.00	6,050,000.00
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	471,870,210.00	15,200,000.00	201,800.00	0.00	0.00	0.00	0.00	487,272,010.00
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	940,000.00	0.00	0.00	0.00	0.00	0.00	0.00	940,000.00
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	0.00	0.00	0.00	1,855,295.11	0.00	376,693.00	6,625,092.00	50,000.00	0.00	0.00	8,907,080.11
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	0.00	550,000.00	0.00	479,000.00	87,903,627.78	0.00	0.00	0.00	88,932,627.78
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	6,107,706.39	0.00	579,000.00	0.00	0.00	0.00	0.00	6,686,706.39
	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY	0.00	0.00	0.00	82,441,430.69	0.00	102,200.00	0.00	95,000.00	265,400.00	0.00	82,904,030.69

		TECHNOLOGY - IBADAN												
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	0.00	0.00	535,955.00	0.00	13,682,099.06	772,995.50	0.00	0.00	0.00	14,991,049.56
	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00
	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	8,830,000.00	0.00	0.00	0.00	0.00	0.00	0.00	8,830,000.00
	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	0.00	0.00	50,000.00
	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	0.00	0.00	25,000.00
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	0.00	6,716,474,259.65	11,680,000.00	0.00	3,015,000.00	4,833,634,359.15	0.00	25,000.00	0.00	11,564,828,618.80
	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	54,451,222.50	0.00	3,546,850.00	38,197,608.75	0.00	0.00	0.00	96,195,681.25
	0229003001	NIGERIAN RAILWAY CORPORATION	0.00	0.00	0.00	94,247,272.50	0.00	500,250.00	2,380,679,459.18	6,144,500.00	0.00	0.00	2,481,571,481.68
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	977,643,244.83	0.00	0.00	35,622,438.48	0.00	0.00	344,164,409.30	0.00	113,834,116.89	0.00	1,471,264,209.50
	0229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	341,419,502.00	0.00	10,081,300.00	0.00	0.00	0.00	0.00	351,500,802.00
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0.00	0.00	0.00	611,154,411.56	0.00	5,430,296.19	479,606,404.02	2,556,900.96	0.00	0.00	1,098,748,012.73
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	3,847,204,418.33	0.00	45,422,660.00	199,854,527.29	0.00	0.00	0.00	4,092,481,605.62
		FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	1,591,500.00	0.00	35,000.00	0.00	0.00	0.00	0.00	1,626,500.00
	0229031006	ACCIDENT INVESTIGATION BUREAU	0.00	0.00	0.00	51,000.00	0.00	1,297,500.00	0.00	0.00	0.00	0.00	1,348,500.00
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	0.00	0.00	1,038,065,308.42	0.00	73,045,585.20	231,836,165.68	4,532,500.00	790,081,550.71	0.00	2,137,561,110.01
	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	32,902,457.50	335,451,646.46	1,136,715.00	0.00	0.00	0.00	0.00	369,490,818.96
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	5,994,532,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,994,532,000.00
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	0.00	0.00	465,555,607.50	0.00	0.00	0.00	0.00	0.00	0.00	465,555,607.50

	0231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	295,508,874.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	295,508,874.44
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,320,520.00	0.00	0.00	0.00	0.00	364,064,150.00	0.00	0.00	0.00	0.00	366,384,670.00
	0231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	0.00	5,926,084.43	0.00	0.00	40,839,035,228.90	0.00	0.00	0.00	40,844,961,313.33
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	2,914,379.72	0.00	6,907,500.00	7,849,802.33	0.00	0.00	0.00	17,671,682.05
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	52,805,000.00	0.00	496,041.67	0.00	0.00	0.00	0.00	53,301,041.67
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	1,000,159,362.14	0.00	0.00	0.00	0.00	0.00	0.00	1,000,159,362.14
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00	0.00	16,910,926.88	0.00	0.00	0.00	0.00	16,910,926.88
	0232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	329,545,363.72	0.00	0.00	0.00	0.00	0.00	0.00	329,545,363.72
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	23,770,000.00	0.00	19,547,105.00	0.00	0.00	0.00	0.00	43,317,105.00
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	699,847,418.81	0.00	0.00	0.00	0.00	0.00	0.00	68,109,796.98	0.00	767,957,215.79
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	0.00	0.00	70,000.00	0.00	0.00	0.00	0.00	0.00	0.00	70,000.00
	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	8,614,200.00	0.00	0.00	0.00	0.00	0.00	0.00	8,614,200.00
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	0.00	430,615.00	0.00	10,644,000.00	10,039,978.00	0.00	107,086.69	0.00	21,221,679.69
	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	8,507,875.00	0.00	0.00	34,745,300.00	0.00	0.00	0.00	43,253,175.00
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	553,200.00	0.00	0.00	0.00	0.00	0.00	0.00	553,200.00
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	0.00	0.00	11,644,900.00	0.00	1,338,000.00	500,000.00	1,701,594.83	4,157,575.17	0.00	19,342,070.00
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	0.00	3,680,000.00	0.00	0.00	3,445,311.76	0.00	17,332,785.00	0.00	24,458,096.76
	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	1,551,320,908.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,551,320,908.00
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	535,675,814.15	0.00	1,188,540.00	10,650.00	3,773,000.00	0.00	0.00	540,648,004.15
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES -	0.00	0.00	0.00	0.00	0.00	1,371,500.00	0.00	0.00	0.00	0.00	1,371,500.00

		HQTRS												
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	830,000.00	0.00	0.00	0.00	0.00	0.00	0.00	830,000.00
	0252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	24,478,882.50	0.00	16,461,500.00	1,843,220.45	1,282,200.00	0.00	0.00	44,065,802.95
	0252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	10,985,000.00	0.00	4,786,366.00	1,360,000.00	12,000.00	1,302,000.00	0.00	18,445,366.00
	0252039001	CHAD BASIN RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0252040001	CROSS RIVER RBDA	0.00	0.00	0.00	13,025,000.00	0.00	15,615,290.00	1,177,837.50	2,602,869.00	925,000.00	0.00	33,345,996.50
	0252042001	LOWER BENUE RBDA	0.00	0.00	0.00	13,863,831.50	0.00	39,805,269.00	68,000.00	29,000.00	1,221,500.00	0.00	54,987,600.50
	0252043001	LOWER NIGER RBDA	0.00	0.00	0.00	24,099,200.00	0.00	260,000.00	9,106,116.90	1,241,435.00	2,766,000.00	0.00	37,472,751.90
	0252044001	NIGER DELTA RBDA	0.00	0.00	0.00	4,415,440.00	0.00	1,986,399.40	9,482,982.00	0.00	0.00	0.00	15,884,821.40
	0252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	6,470,000.00	0.00	0.00	0.00	0.00	0.00	0.00	6,470,000.00
	0252047001	UPPER BENUE RBDA	0.00	0.00	0.00	6,816,041.24	0.00	201,963,695.25	2,000,000.00	0.00	0.00	0.00	210,779,736.49
	0252048001	UPPER NIGER RBDA	0.00	0.00	0.00	5,760,000.00	0.00	5,276,272.50	286,000.00	99,000.00	5,866,500.00	0.00	17,287,772.50
	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	0.00	0.00	1,581,130.00	0.00	0.00	0.00	0.00	150,000.00	0.00	1,731,130.00
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	31,000,000.00	6,700,000.00	0.00	320,000.00	0.00	0.00	0.00	0.00	0.00	0.00	38,020,000.00
		NIGERIA CUSTOMS SERVIVES	14,310.00	0.00	0.00	37,281,541.63	53,363.00	455,281,332.38	12,087,402.10	0.00	5,720,000.00	0.00	510,437,949.11
		LAW & JUSTICES SECTOR											
	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	5,071,975.38	0.00	0.00	0.00	0.00	0.00	0.00	5,071,975.38
	0318003001	COURT OF APPEAL	0.00	0.00	0.00	42,378,950.50	106,200.00	0.00	0.00	0.00	0.00	0.00	42,485,150.50
	0318004001	FEDERAL HIGH COURT-LAGOS	0.00	0.00	0.00	225,878,712.79	47,477,527.25	1,815,600.00	0.00	0.00	168,000.00	0.00	275,339,840.04
	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	0.00	0.00	104,269,258.00	22,325,800.00	6,338,707.00	0.00	0.00	0.00	0.00	132,933,765.00
	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	6,331,260.00	4,180,126.00	0.00	0.00	0.00	0.00	0.00	10,511,386.00
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	20,136,750.21	10,000.00	3,060,200.00	0.00	0.00	0.00	0.00	23,206,950.21
	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	141,810.00	39,180.00	0.00	0.00	0.00	0.00	0.00	180,990.00
	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	26,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	26,250,000.00
	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	8,000.00	0.00	186,400.00	0.00	0.00	0.00	0.00	194,400.00
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	3,500.00	0.00	2,923,157.50	0.00	1,305,000.00	400,000.00	645,000.00	79,800.00	0.00	5,356,457.50
	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	530,000.00	0.00	5,915,000.00	0.00	0.00	12,000.00	0.00	6,457,000.00
	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	1,870,178,197.89	0.00	0.00	0.00	0.00	0.00	0.00	1,870,178,197.89
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL	0.00	0.00	0.00	125,722,290.98	0.00	1,218,200.00	28,183,250.00	0.00	0.00	0.00	155,123,740.98

		STUDIES											
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	51,200.00	0.00	660,000.00	0.00	0.00	0.00	0.00	0.00	0.00	711,200.00
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	21,101,561.30	32,000.00	0.00	0.00	0.00	0.00	0.00	21,133,561.30
	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	72,938,116.32	0.00	500,250.00	0.00	0.00	0.00	0.00	73,438,366.32
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	6,791,052.59	0.00	63,000.00	0.00	0.00	0.00	0.00	6,854,052.59
	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	203,150.00	0.00	0.00	0.00	0.00	0.00	0.00	203,150.00
		REGIONAL SECTOR											
	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	25,165,630.00	0.00	0.00	0.00	0.00	0.00	0.00	25,165,630.00
		SOCIAL SECTOR											
		NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	34,622,730.97	0.00	0.00	11,809,500.00	29,545,011.50	0.00	0.00	75,977,242.47
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	409,363,171.69	0.00	0.00	0.00	4,570,000.00	0.00	0.00	413,933,171.69
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	123,622,172.00	0.00	1,017,292,493.80	0.00	879,636.89	0.00	0.00	7,835,995.56	0.00	1,149,630,298.25
	0513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	41,728,200.00	0.00	2,110,000.00	6,570,916.50	375,000.00	0.00	0.00	50,784,116.50
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	1,190,000.00	0.00	2,255,650.00	0.00	0.00	0.00	0.00	3,445,650.00
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	8,330,000.00	0.00	9,956,198.00	18,575,000.00	11,749,100.00	64,554,684.50	0.00	113,164,982.50
	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	19,381,720.00	0.00	1,919,000.00	0.00	0.00	0.00	0.00	21,300,720.00
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	14,646,056.00	0.00	0.00	0.00	0.00	0.00	0.00	14,646,056.00
	0517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	9,338,712.00	0.00	2,009,150.00	0.00	0.00	0.00	0.00	11,347,862.00
	0517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	210,000.00	0.00	0.00	0.00	0.00	0.00	0.00	210,000.00
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	1,200,220,045.78	0.00	30,000.00	0.00	0.00	0.00	0.00	1,200,250,045.78
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	392,391,111.24	0.00	431,759,669.74	0.00	1,751,500.00	0.00	0.00	0.00	0.00	825,902,280.98
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	32,860,420.00	0.00	85,317,375.00	0.00	0.00	0.00	0.00	0.00	0.00	118,177,795.00
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION	0.00	0.00	0.00	0.00	0.00	1,145,330.00	2,442,710.00	1,072,000.00	0.00	0.00	4,660,040.00

		SECRETARIAT												
	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	3,908,060,489.84	0.00	154,000.00	0.00	73,505,876.00	0.00	0.00	3,981,720,365.84
	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	436,787,716.30	21,156,900.00	63,954,600.00	135,288,681.34	15,962,110.00	0.00	0.00	673,150,007.64
	0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	235,254,344.12	0.00	28,275,950.00	4,672,152.03	4,022,386.68	0.00	0.00	272,224,832.83
	0517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	1,049,574,860.00	0.00	126,500.00	80,621,570.00	0.00	0.00	0.00	1,130,322,930.00
	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	473,843,244.00	0.00	3,622,360.00	44,700,896.05	0.00	0.00	0.00	522,166,500.05
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	176,579,179.19	0.00	8,641,369.09	15,000.00	6,258,400.51	1,205,210.00	0.00	192,699,158.79
	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	457,218,848.49	0.00	26,619,780.00	79,039,801.04	16,043,916.54	7,145,950.00	0.00	586,068,296.07
	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	384,446,382.00	0.00	18,654,510.00	0.00	4,893,500.00	0.00	0.00	407,994,392.00
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	0.00	0.00	346,703,938.72	0.00	1,600.00	201,037,769.43	0.00	0.00	0.00	547,743,308.15
	0517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	1,106,436,594.63	0.00	111,174,005.94	67,767,321.55	34,696,089.55	0.00	0.00	1,320,074,011.67
	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	874,646,561.62	0.00	1,000,000.00	0.00	0.00	0.00	0.00	875,646,561.62
	0517018011	FEDERAL POLYTECHNIC EDE	261,556,356.10	6,090,964.00	0.00	673,824,196.46	0.00	73,754,000.00	1,333,000.00	13,540,700.00	0.00	0.00	1,030,099,216.56
	0517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	1,492,933,938.38	0.00	263,707,250.00	198,655,753.00	36,943,884.02	0.00	0.00	1,992,240,825.40
	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	1,853,624,043.52	0.00	332,138,033.77	51,889,209.50	0.00	0.00	0.00	2,237,651,286.79
	0517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	928,669,992.97	0.00	65,500,000.00	161,000.00	0.00	0.00	0.00	994,330,992.97
	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	59,114,015.00	0.00	2,701,436.00	0.00	0.00	0.00	0.00	61,815,451.00
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	65,720,006.41	0.00	3,603,640.85	0.00	0.00	0.00	0.00	69,323,647.26
	0517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	959,153,409.19	0.00	95,561,028.95	17,436,092.50	0.00	13,592,850.00	0.00	1,085,743,380.64
	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	2,102,306,350.61	0.00	207,920,408.31	0.00	0.00	0.00	0.00	2,310,226,758.92
	0517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	35,804,461.05	0.00	3,927,200.00	5,612,050.00	0.00	46,000.00	0.00	45,389,711.05
	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	29,946,012.21	0.00	0.00	0.00	0.00	0.00	0.00	29,946,012.21
	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	9,329,935.00	0.00	0.00	21,000.00	0.00	0.00	0.00	9,350,935.00
	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	5,438,400.07	0.00	0.00	0.00	0.00	0.00	0.00	5,438,400.07
	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	6,565,977.76	0.00	13,000.00	0.00	0.00	0.00	0.00	6,578,977.76
	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	44,654,035.70	0.00	0.00	836,520.00	0.00	0.00	0.00	45,490,555.70
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	222,586,358.14	314,600.00	1,087,300.00	934,597.38	73,000.00	35,400.00	0.00	225,031,255.52
	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	2,838,500.00	349,264,705.00	0.00	420,000.00	691,499.00	0.00	26,551,250.00	0.00	379,765,954.00

	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	89,513,934.00	0.00	7,028,600.00	1,380,210.00	0.00	0.00	0.00	97,922,744.00
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	358,461,112.91	0.00	0.00	0.00	0.00	0.00	0.00	358,461,112.91
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	241,951,767.69	0.00	12,396,178.00	4,370,650.00	0.00	227,000.00	0.00	258,945,595.69
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	107,927,000.00	0.00	0.00	10,083,000.00	4,520,500.00	154,500.00	0.00	122,685,000.00
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	412,191,841.07	0.00	55,232,871.37	18,754,283.48	0.00	0.00	0.00	486,178,995.92
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	405,839,457.00	37,500.00	19,850,765.00	87,000.00	13,152,024.04	0.00	0.00	438,966,746.04
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	161,215,809.40	0.00	230,000.00	12,706,310.38	0.00	0.00	0.00	174,152,119.78
	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	149,800,389.45	0.00	0.00	1,360,600.00	11,131.50	0.00	0.00	151,172,120.95
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	191,368,243.95	0.00	314,400.00	4,245,650.00	1,256,836.00	0.00	0.00	197,185,129.95
	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	52,761,574.56	0.00	1,315,000.00	2,379,750.00	0.00	7,000,000.00	0.00	63,456,324.56
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	538,564,676.43	0.00	18,181,730.04	15,967,235.36	7,655,500.00	398,200.00	0.00	580,767,341.83
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	246,219,041.51	0.00	0.00	0.00	0.00	0.00	0.00	246,219,041.51
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	419,376,371.00	0.00	0.00	0.00	1,618,719.00	0.00	0.00	420,995,090.00
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	203,470,947.37	0.00	8,706,178.00	3,551,190.00	0.00	0.00	0.00	215,728,315.37
	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	319,142,541.74	0.00	13,002,600.00	10,008,794.00	0.00	0.00	0.00	342,153,935.74
	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	677,343,420.81	0.00	16,867,549.00	0.00	0.00	25,648,142.11	0.00	719,859,111.92
	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	87,183,500.00	0.00	0.00	0.00	0.00	0.00	0.00	87,183,500.00
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	450,957,699.74	62,390,341.56	0.00	30,681,745.00	1,032,668.29	0.00	0.00	545,062,454.59
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	4,909,712,482.52	0.00	0.00	0.00	81,000,000.00	0.00	0.00	4,990,712,482.52
	0517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	4,378,308,854.57	1,177,030.00	5,655,832.50	178,446,534.89	45,686,581.97	17,899,394.02	0.00	4,627,174,227.95
	0517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	9,624,027,545.06	12,744,300.00	580,593,685.68	1,836,348,050.47	366,093,504.99	303,769,237.37	0.00	12,723,576,323.57
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	3,396,286,087.51	181,437.00	381,920,478.00	9,011,813.37	118,856,607.00	162,276,457.63	0.00	4,068,532,880.51
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	1,142,383,227.35	0.00	122,913,962.30	201,903,155.24	189,352,909.21	0.00	0.00	1,656,553,254.10
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	261,679,147.38	33,121,343.98	6,880,843.50	266,723,165.04	437,320.00	12,444,622.05	0.00	581,286,441.95
	0517021006	UNIVERSITY OF BENIN	41,000.00	0.00	0.00	3,648,312,748.35	0.00	25,602,039.00	516,956,174.26	135,697,440.51	0.00	0.00	4,326,609,402.12
	0517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	2,494,032,316.58	0.00	184,085,543.90	11,486,450.00	0.00	6,091,150.00	0.00	2,695,695,460.48
	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	2,264,461,176.87	0.00	0.00	0.00	0.00	0.00	0.00	2,264,461,176.87
	0517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	3,975,604,626.94	0.00	691,818,080.11	310,766,162.20	56,209.00	68,160,636.04	0.00	5,046,405,714.29
	0517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	1,505,855,138.59	0.00	132,013,906.14	31,602,848.00	0.00	10,971,000.00	0.00	1,680,442,892.73

	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	0.00	0.00	249,900.00	0.00	0.00	0.00	0.00	0.00	0.00	249,900.00
	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	0.00	0.00	24,000.00	0.00	0.00	0.00	0.00	0.00	0.00	24,000.00
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	1,575,877,875.50	41,553,328.73	10,700,000.00	0.00	0.00	0.00	0.00	1,628,131,204.23
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	841,824,385.11	0.00	30,335,719.33	6,844,044.55	0.00	3,849,490.00	0.00	882,853,638.99
	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	1,982,210,138.05	0.00	0.00	2,860,000.00	0.00	0.00	0.00	1,985,070,138.05
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	1,714,434,133.08	0.00	2,600.00	15,145,467.41	0.00	195,000.00	0.00	1,729,777,200.49
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	1,494,954,620.67	0.00	69,206,157.50	322,521,274.20	0.00	0.00	0.00	1,886,682,052.37
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	14,977,339.80	0.00	369,039,163.09	39,900.00	17,932,024.20	17,609,291.60	21,841,010.80	0.00	0.00	441,438,729.49
	0517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	2,408,258,166.55	0.00	23,494,701.00	83,326,211.14	0.00	0.00	0.00	2,515,079,078.69
	0517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	1,787,099,306.64	38,222,942.16	127,863,722.29	481,310,368.93	0.00	14,575,573.46	0.00	2,449,071,913.48
	0517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	3,128,802,450.63	0.00	156,567,066.60	93,898,168.68	49,463,890.00	0.00	0.00	3,428,731,575.91
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	1,281,184,568.51	0.00	28,358,201.88	44,122,000.00	0.00	7,301,274.65	0.00	1,360,966,045.04
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	3,230,757.50	0.00	0.00	0.00	0.00	0.00	0.00	3,230,757.50
	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	1,545,000.00	0.00	208,000.00	131,870.00	0.00	0.00	0.00	1,884,870.00
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	0.00	1,320,152,603.86	0.00	0.00	0.00	0.00	0.00	0.00	1,320,152,603.86
	0517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	382,458,727.20	0.00	5,194,747.50	5,468,150.00	9,110,000.00	0.00	0.00	402,231,624.70
	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	357,379,892.45	0.00	1,608,224.20	13,994,799.72	100,000.00	0.00	0.00	373,082,916.37
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	0.00	0.00	658,399,060.13	0.00	0.00	33,797,321.60	0.00	0.00	0.00	692,196,381.73
	0517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	9,600.00	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	541,668,646.85	0.00	12,220,714.18	53,111,717.15	0.00	0.00	0.00	607,001,078.18
	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	215,621,112.06	0.00	1,576,900.00	2,723,050.00	0.00	85,000.00	0.00	220,006,062.06
	0517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	219,654,760.01	0.00	12,751,317.50	2,354,915.00	0.00	544,000.00	0.00	235,304,992.51
	0517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	397,414,354.27	0.00	6,976,500.00	0.00	0.00	0.00	0.00	404,390,854.27
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	236,209,084.92	0.00	5,968,610.64	0.00	0.00	0.00	0.00	242,177,695.56
	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	87,907,291.67	2,500.00	2,148,010.28	1,722,000.00	5,560,080.00	0.00	0.00	97,339,881.95
	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	206,905,809.98	0.00	0.00	0.00	0.00	0.00	0.00	206,905,809.98

	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	17,243,299.10	0.00	1,763,300.00	1,275,400.00	0.00	0.00	0.00	20,281,999.10
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	0.00	297,465,901.72	0.00	20,276,157.60	11,865,119.75	0.00	0.00	0.00	329,607,179.07
	0517024001	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	10,172,461,316.47	0.00	9,381,996.67	0.00	0.00	0.00	0.00	10,181,843,313.14
	0517026001	F.S.C. SOKOTO	0.00	0.00	0.00	47,259,000.00	0.00	0.00	0.00	0.00	0.00	0.00	47,259,000.00
	0517026002	FGC AZARE	0.00	0.00	0.00	57,413,849.50	0.00	0.00	0.00	0.00	0.00	0.00	57,413,849.50
	0517026003	FGC BUNI-YADI	0.00	0.00	0.00	1,544,842.50	0.00	0.00	0.00	0.00	0.00	0.00	1,544,842.50
	0517026004	FGC BIRIN YAURI	0.00	0.00	0.00	14,497,684.00	0.00	0.00	0.00	0.00	0.00	0.00	14,497,684.00
	0517026005	FGC DAURA	0.00	0.00	0.00	67,731,000.00	0.00	0.00	0.00	0.00	0.00	0.00	67,731,000.00
	0517026006	FGC GANYE	0.00	0.00	0.00	38,992,300.00	0.00	0.00	0.00	0.00	0.00	0.00	38,992,300.00
	0517026007	FGC GARKI	0.00	0.00	0.00	102,558,156.00	0.00	0.00	0.00	0.00	0.00	0.00	102,558,156.00
	0517026008	FGC IJANIKIN	0.00	0.00	0.00	352,272,827.00	0.00	0.00	0.00	0.00	0.00	0.00	352,272,827.00
	0517026009	FGC IKET NISE	0.00	0.00	0.00	250,601,633.30	0.00	0.00	0.00	0.00	0.00	0.00	250,601,633.30
	0517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	79,248,850.00	0.00	0.00	0.00	0.00	0.00	0.00	79,248,850.00
	0517026011	FGC IKOM	0.00	0.00	0.00	103,222,520.00	0.00	0.00	0.00	0.00	0.00	0.00	103,222,520.00
	0517026012	FGC IKOT EKPENE	0.00	0.00	0.00	165,283,002.00	0.00	0.00	0.00	0.00	0.00	0.00	165,283,002.00
	0517026013	FGC IKURIN	0.00	0.00	0.00	168,718,500.00	0.00	0.00	0.00	0.00	0.00	0.00	168,718,500.00
	0517026014	FGC JOS	0.00	0.00	0.00	139,362,414.76	0.00	0.00	0.00	0.00	0.00	0.00	139,362,414.76
	0517026015	FGC KADUNA	0.00	0.00	0.00	184,949,487.70	0.00	0.00	0.00	0.00	0.00	0.00	184,949,487.70
	0517026016	FGC KANO	0.00	0.00	0.00	120,950,657.10	0.00	0.00	0.00	0.00	0.00	0.00	120,950,657.10
	0517026017	FGC KEFFI	0.00	0.00	0.00	173,046,580.08	0.00	0.00	0.00	0.00	0.00	0.00	173,046,580.08
	0517026018	FGC KIYAWA	0.00	0.00	0.00	69,168,700.00	0.00	0.00	0.00	0.00	0.00	0.00	69,168,700.00
	0517026019	FGC KWALI	0.00	0.00	0.00	162,653,900.00	0.00	0.00	0.00	0.00	0.00	0.00	162,653,900.00
	0517026020	FGC MAIDUGURI	0.00	0.00	0.00	52,525,598.75	0.00	0.00	0.00	0.00	0.00	0.00	52,525,598.75
	0517026021	FGC MINJIBIR	0.00	0.00	0.00	75,094,418.82	0.00	0.00	0.00	0.00	0.00	0.00	75,094,418.82
	0517026022	FGC MINNA	0.00	0.00	0.00	140,393,172.00	0.00	0.00	0.00	0.00	0.00	0.00	140,393,172.00
	0517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	95,846,600.00	0.00	0.00	0.00	0.00	0.00	0.00	95,846,600.00
	0517026024	FGC ODOGBOLU	0.00	0.00	0.00	420,532,220.00	0.00	0.00	0.00	0.00	0.00	0.00	420,532,220.00
	0517026026	FGC OGOJA	0.00	0.00	0.00	124,254,307.00	0.00	0.00	0.00	0.00	0.00	0.00	124,254,307.00
	0517026027	FGC OHAFIA	0.00	0.00	0.00	170,505,752.37	0.00	0.00	0.00	0.00	0.00	0.00	170,505,752.37
	0517026028	FGC OKIGWE	0.00	0.00	0.00	278,574,369.00	0.00	0.00	0.00	0.00	0.00	0.00	278,574,369.00
	0517026029	FGC OKPOSI	0.00	0.00	0.00	184,207,266.97	0.00	0.00	0.00	0.00	0.00	0.00	184,207,266.97

	0517026030	FGC ONITSHA	0.00	0.00	0.00	257,442,962.11	0.00	0.00	0.00	0.00	0.00	0.00	257,442,962.11
	0517026031	FGC PORT HARCOURT	0.00	0.00	0.00	132,860,470.00	0.00	0.00	0.00	0.00	0.00	0.00	132,860,470.00
	0517026032	FGC POTISKUM	0.00	0.00	0.00	43,965,800.00	0.00	0.00	0.00	0.00	0.00	0.00	43,965,800.00
	0517026033	FGC RUBBOCHI	0.00	0.00	0.00	135,485,048.00	0.00	0.00	0.00	0.00	0.00	0.00	135,485,048.00
	0517026034	FGC SOKOTO	0.00	0.00	0.00	72,506,731.00	0.00	0.00	0.00	0.00	0.00	0.00	72,506,731.00
	0517026035	FGC UGWOLAWO	0.00	0.00	0.00	63,395,859.63	0.00	0.00	0.00	0.00	0.00	0.00	63,395,859.63
	0517026036	FGC WARRI	0.00	0.00	0.00	403,827,964.61	0.00	0.00	0.00	0.00	0.00	0.00	403,827,964.61
	0517026037	FGC ZARIA	0.00	0.00	0.00	100,556,232.89	0.00	0.00	0.00	0.00	0.00	0.00	100,556,232.89
	0517026038	FGC, BILLIRI	0.00	0.00	0.00	31,600,900.00	0.00	0.00	0.00	0.00	0.00	0.00	31,600,900.00
	0517026039	FGC, IDO-ANI	0.00	0.00	0.00	142,129,397.95	0.00	0.00	0.00	0.00	0.00	0.00	142,129,397.95
	0517026040	FGC, IKOLE	0.00	0.00	0.00	194,069,060.21	0.00	0.00	0.00	0.00	0.00	0.00	194,069,060.21
	0517026041	FGGC ABAJI	0.00	0.00	0.00	146,668,252.00	0.00	0.00	0.00	0.00	0.00	0.00	146,668,252.00
	0517026042	FGGC ABULOMA	0.00	0.00	0.00	171,087,614.94	0.00	0.00	0.00	0.00	0.00	0.00	171,087,614.94
	0517026043	FGGC AKURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203,883,300.00	0.00	0.00	203,883,300.00
	0517026044	FGGC ANKA	0.00	0.00	0.00	30,560,672.00	0.00	0.00	0.00	0.00	0.00	0.00	30,560,672.00
	0517026045	FGGC BAJOGA	0.00	0.00	0.00	15,706,551.25	0.00	0.00	0.00	0.00	0.00	0.00	15,706,551.25
	0517026046	FGGC BAKORI	0.00	0.00	0.00	62,874,200.00	0.00	0.00	0.00	0.00	0.00	0.00	62,874,200.00
	0517026047	FGGC BAUCHI	0.00	0.00	0.00	67,763,848.00	0.00	0.00	0.00	0.00	0.00	0.00	67,763,848.00
	0517026048	FGGC BENIN	0.00	0.00	0.00	201,281,851.00	0.00	0.00	0.00	0.00	0.00	0.00	201,281,851.00
	0517026049	FGGC BIDA	0.00	0.00	0.00	81,616,500.00	0.00	0.00	0.00	0.00	0.00	0.00	81,616,500.00
	0517026050	FGGC BWARI	0.00	0.00	0.00	223,215,456.05	0.00	0.00	0.00	0.00	0.00	0.00	223,215,456.05
	0517026051	FGGC CALABAR	0.00	0.00	0.00	159,775,550.00	0.00	0.00	0.00	0.00	0.00	0.00	159,775,550.00
	0517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	68,505,687.25	0.00	0.00	0.00	0.00	0.00	0.00	68,505,687.25
	0517026054	FGGC ENUGU	0.00	0.00	0.00	349,058,332.61	0.00	0.00	0.00	0.00	0.00	0.00	349,058,332.61
	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	119,449,295.00	0.00	0.00	0.00	0.00	0.00	0.00	119,449,295.00
	0517026056	FGGC GBOKO	0.00	0.00	0.00	123,794,222.80	0.00	0.00	0.00	0.00	0.00	0.00	123,794,222.80
	0517026057	FGGC GUSAU	0.00	0.00	0.00	36,644,231.95	0.00	0.00	0.00	0.00	0.00	0.00	36,644,231.95
	0517026058	FGGC GWANDU	0.00	0.00	0.00	45,860,278.21	0.00	0.00	0.00	0.00	0.00	0.00	45,860,278.21
	0517026059	FGGC IBILLO	0.00	0.00	0.00	87,525,000.00	0.00	0.00	0.00	0.00	0.00	0.00	87,525,000.00
	0517026060	FGGC IBUSA	0.00	0.00	0.00	156,989,807.25	0.00	0.00	0.00	0.00	0.00	0.00	156,989,807.25
	0517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	167,221,972.00	0.00	0.00	0.00	0.00	0.00	0.00	167,221,972.00
	0517026062	FGGC ILORIN	0.00	0.00	0.00	168,577,250.00	0.00	0.00	0.00	0.00	0.00	0.00	168,577,250.00

	0517026063	FGGC IPETUMODU	0.00	0.00	0.00	145,717,949.22	0.00	0.00	0.00	0.00	0.00	0.00	145,717,949.22
	0517026064	FGGC JALINGO	0.00	0.00	0.00	79,748,196.90	0.00	0.00	0.00	0.00	0.00	0.00	79,748,196.90
	0517026065	FGGC KABBA	0.00	0.00	0.00	92,240,190.00	0.00	0.00	0.00	0.00	0.00	0.00	92,240,190.00
	0517026066	FGGC KAZAURE	0.00	0.00	0.00	58,126,510.00	0.00	0.00	0.00	0.00	0.00	0.00	58,126,510.00
	0517026067	FGGC KEANA	0.00	0.00	0.00	36,863,215.00	0.00	0.00	0.00	0.00	0.00	0.00	36,863,215.00
	0517026068	FGGC LANGTANG	0.00	0.00	0.00	99,801,140.00	0.00	0.00	0.00	0.00	0.00	0.00	99,801,140.00
	0517026069	FGGC LEJJA	0.00	0.00	0.00	208,370,588.78	0.00	0.00	0.00	0.00	0.00	0.00	208,370,588.78
	0517026070	FGGC MONGUNO	0.00	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
	0517026071	FGGC NEW BUSA	0.00	0.00	0.00	54,362,437.00	0.00	0.00	0.00	0.00	0.00	0.00	54,362,437.00
	0517026072	FGGC OMU-ARAN	0.00	0.00	0.00	73,534,942.00	0.00	16,565,000.00	0.00	0.00	0.00	0.00	90,099,942.00
	0517026073	FGGC OWERRI	0.00	0.00	0.00	291,860,500.00	0.00	0.00	0.00	0.00	0.00	0.00	291,860,500.00
	0517026074	FGGC OYO	0.00	0.00	0.00	189,359,759.76	0.00	0.00	0.00	0.00	0.00	0.00	189,359,759.76
	0517026075	FGGC SHAGAMU	0.00	0.00	0.00	236,696,045.00	0.00	0.00	0.00	0.00	0.00	0.00	236,696,045.00
	0517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	43,519,535.84	0.00	0.00	0.00	0.00	0.00	0.00	43,519,535.84
	0517026077	FGGC UMUAHIA	0.00	0.00	0.00	323,431,840.45	0.00	0.00	0.00	0.00	0.00	0.00	323,431,840.45
	0517026078	FGGC WUKARI	0.00	0.00	0.00	60,853,862.00	0.00	0.00	0.00	0.00	0.00	0.00	60,853,862.00
	0517026079	FGGC, YOLA	0.00	0.00	0.00	6,690,500.00	0.00	205,777,809.42	263,750,875.45	0.00	3,750,000.00	0.00	479,969,184.87
	0517026080	FSTC AHOADA	0.00	0.00	0.00	134,625,861.00	0.00	0.00	0.00	0.00	0.00	0.00	134,625,861.00
	0517026081	FSTC AWKA	0.00	0.00	0.00	199,965,050.00	0.00	0.00	0.00	0.00	0.00	0.00	199,965,050.00
	0517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	202,396,336.97	0.00	0.00	0.00	0.00	0.00	0.00	202,396,336.97
	0517026083	FSTC MICHIKA	0.00	0.00	0.00	16,767,157.00	0.00	0.00	0.00	0.00	0.00	0.00	16,767,157.00
	0517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	68,356,600.00	0.00	0.00	0.00	0.00	0.00	0.00	68,356,600.00
	0517026085	FSTC USI-EKITI	0.00	0.00	0.00	109,513,241.00	0.00	0.00	0.00	0.00	0.00	0.00	109,513,241.00
	0517026086	FTC IKARE	0.00	0.00	0.00	88,770,924.00	0.00	0.00	0.00	0.00	0.00	0.00	88,770,924.00
	0517026087	FTC ILESA	0.00	0.00	0.00	125,600,270.81	0.00	0.00	0.00	0.00	0.00	0.00	125,600,270.81
	0517026088	FTC JALINGO	0.00	0.00	0.00	62,925,310.00	0.00	0.00	0.00	0.00	0.00	0.00	62,925,310.00
	0517026089	FTC KAFANCHAN	0.00	0.00	0.00	52,163,392.25	0.00	0.00	0.00	0.00	0.00	0.00	52,163,392.25
	0517026090	FTC LASSA	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
	0517026091	FTC OHANSO	0.00	0.00	0.00	146,363,497.00	0.00	0.00	0.00	347,900.00	0.00	0.00	146,711,397.00
	0517026092	FTC OROZO	0.00	0.00	0.00	236,731,322.55	0.00	0.00	0.00	0.00	0.00	0.00	236,731,322.55
	0517026093	FTC OTOBI	0.00	0.00	0.00	110,137,432.45	0.00	0.00	0.00	0.00	0.00	0.00	110,137,432.45
	0517026094	FTC OTUPKO	0.00	0.00	0.00	197,594,588.00	0.00	0.00	0.00	0.00	0.00	0.00	197,594,588.00

	0517026095	FTC SHIRORO	0.00	0.00	0.00	124,702,752.25	0.00	0.00	0.00	0.00	0.00	0.00	124,702,752.25
	0517026096	FTC UROMI	0.00	0.00	0.00	128,297,800.00	0.00	0.00	0.00	0.00	0.00	0.00	128,297,800.00
	0517026097	FTC UYO	0.00	0.00	0.00	93,648,800.00	0.00	0.00	0.00	0.00	0.00	0.00	93,648,800.00
	0517026098	FTC YABA	0.00	0.00	0.00	635,626,075.00	0.00	0.00	0.00	0.00	0.00	0.00	635,626,075.00
	0517026099	FTC ZURU	0.00	0.00	0.00	14,683,750.00	0.00	0.00	0.00	0.00	0.00	0.00	14,683,750.00
	0517026100	KING'S COLLEGE	0.00	0.00	0.00	349,236,600.00	0.00	0.00	0.00	0.00	0.00	0.00	349,236,600.00
	0517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	488,646,878.12	0.00	0.00	0.00	0.00	0.00	0.00	488,646,878.12
	0517026102	SULEJA ACADEMY	0.00	0.00	0.00	33,516,490.00	0.00	0.00	0.00	0.00	0.00	0.00	33,516,490.00
	0517026103	FSTC,DOMA	0.00	0.00	0.00	49,070,044.12	0.00	0.00	0.00	0.00	0.00	0.00	49,070,044.12
	0517026104	FSTC DAYI	0.00	0.00	0.00	72,047,809.11	0.00	0.00	0.00	0.00	0.00	0.00	72,047,809.11
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	1,456,000.00	0.00	26,500.00	0.00	0.00	0.00	0.00	1,482,500.00
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	436,687,900.95	142,326.41	0.00	450,000.00	0.00	0.00	0.00	437,280,227.36
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	1,334,425.00	0.00	0.00	0.00	0.00	0.00	0.00	1,334,425.00
	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	0.00	24,432,980.00	0.00	0.00	0.00	0.00	0.00	0.00	24,432,980.00
	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	41,747,885.00	0.00	0.00	152,244,216.39	0.00	0.00	0.00	1,667,525.96	0.00	195,659,627.35
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	36,066,092.00	0.00	8,500.00	207,950.00	0.00	0.00	0.00	36,282,542.00
	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	340,615,264.74	0.00	26,229,326.25	3,096,311.66	0.00	0.00	0.00	369,940,902.65
	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	52,219,066.91	0.00	41,130,500.00	0.00	0.00	0.00	0.00	0.00	0.00	93,349,566.91
	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	706,886,945.00	0.00	0.00	8,000.00	0.00	0.00	0.00	706,894,945.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	1,156,319,005.35	18,998,057.35	10,249,727.50	2,159,362.50	1,023,895.00	0.00	0.00	1,188,750,047.70
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	557,464,354.83	138,777,264.82	44,258,551.25	0.00	0.00	0.00	0.00	740,500,170.90
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	62,019,615.84	1,490,342.50	0.00	0.00	0.00	0.00	0.00	63,509,958.34
	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	3,260,000.00	0.00	457,500.00	0.00	0.00	0.00	0.00	3,717,500.00
	0521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	560,000.00	0.00	0.00	0.00	0.00	0.00	0.00	560,000.00
	0521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	7,880,000.00	0.00	180,000.00	0.00	0.00	0.00	0.00	8,060,000.00
	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	0.00	0.00	8,393,100.00	0.00	0.00	0.00	0.00	0.00	0.00	8,393,100.00

	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	6,965,000.00	0.00	787,500.00	0.00	0.00	0.00	0.00	7,752,500.00
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	3,010,763,947.43	0.00	3,199,800.00	0.00	24,233,900.64	21,217,579.94	0.00	3,059,415,228.01
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	1,311,574,303.34	1,100,125.53	12,414,693.44	6,681,000.00	39,400,162.52	0.00	0.00	1,371,170,284.83
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	1,112,750,287.96	0.00	18,935,982.62	0.00	4,281,447.82	0.00	0.00	1,135,967,718.40
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	494,721,688.60	0.00	242,685,953.23	9,803,762.00	0.00	0.00	0.00	747,211,403.83
	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	1,053,353,317.91	0.00	564,034,095.75	1,310,088,680.59	9,506,200.00	0.00	0.00	2,936,982,294.25
	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	498,458,433.93	0.00	189,054,634.10	0.00	0.00	0.00	0.00	687,513,068.03
	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	0.00	389,323,871.00	0.00	473,953,081.00	0.00	5,560,000.00	0.00	0.00	868,836,952.00
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	661,623,737.35	0.00	178,494,377.00	2,615,692.00	0.00	0.00	0.00	842,733,806.35
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	14,659,700.00	0.00	148,460,592.09	868,267,164.98	6,054,000.00	401,738,247.71	0.00	1,439,179,704.78
	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	2,082,500.00	0.00	218,207,758.00	367,939,356.00	40,000.00	0.00	0.00	588,269,614.00
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	145,292,346.59	0.00	30,000.00	450,319,826.01	0.00	0.00	0.00	595,642,172.60
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	0.00	0.00	632,190,492.00	0.00	446,660.00	2,282,723.00	7,912,652.00	0.00	0.00	642,832,527.00
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	136,452,119.50	0.00	654,479,046.27	1,295,532,456.65	0.00	0.00	0.00	2,086,463,622.42
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	881,404,067.88	0.00	233,616,490.65	0.00	0.00	0.00	0.00	1,115,020,558.53
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	686,023,923.00	0.00	283,493,540.00	402,530,383.00	0.00	0.00	0.00	1,372,047,846.00
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	36,827,925.32	0.00	295,000.00	1,013,830.00	5,066,775.92	0.00	0.00	43,203,531.24
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	0.00	0.00	321,084,133.25	0.00	183,595,117.69	363,544,353.75	0.00	0.00	0.00	868,223,604.69
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	658,602,567.32	0.00	133,772,649.69	0.00	0.00	0.00	0.00	792,375,217.01
	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	0.00	0.00	0.00	5,819,300.00	0.00	7,989,300.00	276,200.00	0.00	0.00	0.00	14,084,800.00
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	31,056,815.00	0.00	0.00	97,330.00	0.00	0.00	0.00	31,154,145.00
	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	76,754,357.08	0.00	0.00	0.00	76,754,357.08
	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	12,122,855.00	0.00	50,150,581.05	3,626,350.00	0.00	0.00	0.00	65,899,786.05
	0521027007	FEDERAL PSYCHIATRIC	0.00	0.00	0.00	959,153,409.19	0.00	95,561,028.95	17,436,092.50	0.00	13,592,850.00	0.00	1,085,743,380.64

		HOSPITAL MAIDUGURI											
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	0.00	0.00	52,623,500.00	0.00	0.00	0.00	0.00	0.00	1,300,000.00	53,923,500.00
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	16,511,022.50	1,004,416.31	358,254,188.35	221,927,596.91	3,404,349.52	0.00	0.00	601,101,573.59
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	139,306,783.81	0.00	198,883,055.00	13,715,472.50	4,293,942.50	0.00	0.00	356,199,253.81
	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	102,147,979.00	38,500.00	90,858,622.80	29,547,591.00	0.00	1,491,810.00	0.00	224,084,502.80
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	331,453,305.25	0.00	280,151,949.93	489,014,990.40	0.00	2,244,498.00	0.00	1,102,864,743.58
	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	631,320,583.91	0.00	0.00	0.00	0.00	0.00	0.00	631,320,583.91
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	328,134,579.74	0.00	147,890,628.00	2,122,450.00	0.00	26,375,436.00	0.00	504,523,093.74
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	1,083,867,909.00	0.00	0.00	0.00	0.00	0.00	0.00	1,083,867,909.00
	0521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	0.00	0.00	156,324,126.62	160,404,125.00	0.00	0.00	0.00	316,728,251.62
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	468,413,027.92	0.00	199,862,832.69	132,850,797.50	844,000.00	0.00	0.00	801,970,658.11
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	1,248,059,790.46	0.00	0.00	0.00	0.00	0.00	0.00	1,248,059,790.46
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	458,359,053.11	0.00	0.00	0.00	0.00	0.00	0.00	458,359,053.11
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	1,243,005.00	0.00	0.00	825,305.00	0.00	0.00	0.00	2,068,310.00
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	38,869,345.84	0.00	79,442,580.00	108,232,083.60	0.00	0.00	0.00	226,544,009.44
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	0.00	0.00	925,867,400.75	0.00	0.00	0.00	0.00	925,867,400.75
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	107,175,577.00	0.00	31,232,285.00	2,340,860.00	0.00	0.00	0.00	140,748,722.00
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	69,808,423.33	0.00	69,523,733.96	289,128,806.68	0.00	0.00	0.00	428,460,963.97
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	6,690,500.00	0.00	205,777,809.42	263,750,875.45	0.00	3,750,000.00	0.00	479,969,184.87
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	211,943,309.65	0.00	308,909,769.27	0.00	0.00	0.00	0.00	520,853,078.92
	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	521,500.00	0.00	128,327,026.50	500,802,666.98	15,174,269.97	0.00	0.00	644,825,463.45
	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	13,000.00	0.00	13,000.00	0.00	0.00	0.00	0.00	26,000.00
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	0.00	0.00	0.00	534,939,219.99	0.00	0.00	0.00	534,939,219.99
	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	0.00	0.00	52,969,860.00	0.00	0.00	47,144,669.82	0.00	0.00	0.00	100,114,529.82
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	252,072,131.95	0.00	105,638,380.38	0.00	0.00	0.00	0.00	357,710,512.33
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	30,289,227.73	0.00	92,600,193.30	333,278,128.68	0.00	0.00	0.00	456,167,549.71

	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	114,452,373.78	0.00	174,483,079.66	378,280,521.23	0.00	0.00	0.00	667,215,974.67
	0521027039	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	89,236,786.04	0.00	28,809,874.00	0.00	85,000.00	0.00	0.00	118,131,660.04
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	89,236,786.04	0.00	28,809,874.00	0.00	85,000.00	0.00	0.00	118,131,660.04
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	5,973,300.00	0.00	0.00	10,000.00	0.00	400,000.00	0.00	6,383,300.00
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	0.00	0.00	14,126,000.00	0.00	1,422,000.00	0.00	0.00	0.00	0.00	15,548,000.00
	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	2,387,850.00	0.00	1,007,800.00	57,000.00	0.00	0.00	0.00	3,452,650.00
	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	317,200.00	0.00	0.00	0.00	0.00	0.00	0.00	317,200.00
	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	4,511,800.00	0.00	0.00	0.00	0.00	0.00	0.00	4,511,800.00
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	342,022,334.67	0.00	0.00	0.00	20,993,502.60	0.00	0.00	363,015,837.27
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	92,240,190.00	0.00	0.00	0.00	0.00	0.00	0.00	92,240,190.00
	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	0.00	0.00	353,789,167.14	221,949,843.88	63,291,435.00	0.00	0.00	0.00	0.00	639,030,446.02
	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	0.00	10,358,074.07	1,346,230.00	86,315.00	0.00	206,000.00	0.00	11,996,619.07
	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	0.00	0.00	0.00	1,005,000.00	0.00	0.00	0.00	1,005,000.00
	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	16,945,227.00	0.00	99,039,760.00	0.00	0.00	0.00	0.00	0.00	0.00	115,984,987.00
	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	7,030,977.50	0.00	135,852.00	0.00	0.00	0.00	0.00	7,166,829.50
	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	8,326,799.49	0.00	93,297.61	1,840,074.25	0.00	0.00	0.00	10,260,171.35
	0521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	0.00	538,119,075.83	0.00	2,293,571,711.26	0.00	0.00	0.00	2,831,690,787.09
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	3,194,956,065.48	0.00	20,958,500.00	0.00	0.00	0.00	0.00	3,215,914,565.48
	0535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	1,950,000.00	0.00	5,000.00	268,500.00	0.00	3,225,000.00	0.00	5,448,500.00
	0535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	10,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	15,000.00
	0535004001	OYO NATIONAL PARK	0.00	0.00	0.00	0.00	5,745,200.00	3,000.00	1,045,408.00	0.00	1,225,500.00	0.00	8,019,108.00
	0535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	0.00	15,000.00	0.00	744,554.00	0.00	0.00	0.00	759,554.00
	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	2,993,000.00	0.00	8,220,133.00	0.00	0.00	0.00	11,213,133.00
	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	37,374,529.50	0.00	0.00	0.00	0.00	0.00	0.00	37,374,529.50
	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	25,964,310.50	0.00	0.00	0.00	0.00	0.00	0.00	25,964,310.50

	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	0.00	0.00	34,526,848.07	0.00	17,308,395.50	32,791,418.31	971,870.00	0.00	0.00	85,598,531.88
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	1,098,400.00	0.00	3,118,150.00	26,208,941.91	30,000.00	0.00	719,838,800.00	750,294,291.91
	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	15,295,810.00	0.00	332,500.05	4,833,700.00	0.00	0.00	0.00	20,462,010.05
	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	11,200,157.50	0.00	60,409,842.50	0.00	826,300.00	0.00	0.00	0.00	0.00	72,436,300.00
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	339,123,429.28	169,012,587.10	688,500.00	0.00	0.00	0.00	0.00	508,824,516.38
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	212,953,489.99	0.00	2,052,000.00	0.00	0.00	0.00	0.00	215,005,489.99
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	393,000.00	0.00	0.00	0.00	0.00	0.00	0.00	393,000.00
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	3,550,000.00	0.00	560,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,110,000.00
	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	12,619,780.97	2,000.00	864,000.00	0.00	0.00	0.00	0.00	13,485,780.97
		GRAND-TOTAL	**8,525,737,543.06**	**4,914,811,526.59**	**6,755,995,462.00**	**198,675,213,616.44**	**4,896,249,904.97**	**18,321,276,505.16**	**76,103,469,473.66**	**5,535,245,914.40**	**3,821,584,433.85**	**722,254,257.50**	**328,271,838,637.63**

NOTE 5:
INVESTMENT INCOME

S/N.	ADMIN. CODE	MDA	INVESTMENT INCOME
			120211
			₦
		ADMINISTRATIVE SECTOR	
1.	0124002001	NIGERIA PRISON SERVICE	1,971,046.00
2.	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	2,821,574,030.84
		ECONOMIC SECTOR	**0.00**
3.	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	225,500.00
4.	0231004001	NIGERIA ELECTRICITY REGULATORY COMMISSION	831,854,000.00
5.	0231010001	NATIONAL POWER TRAINING INSTITUTE	119,729,644.85
6.	023047001	UPPER BENUE RBDA	23,470,571.95
7.	0220011001	NIGERIA CUSTOMS SERVICE	4,524,359.62
8.		FEDERAL INLAND REVENUE SERVICES	12,175,555.72
9.		CONSOLIDATED REVENUE FUND	142,429,845,272.04
		LAW & JUSTICES SECTOR	**0.00**
10.	0326004001	COUNCIL OF LEGAL EDUCATION	37,292,875.62
		SOCIAL SECTOR	**0.00**
11.	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	25,000.00
12.	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	110,000.00
13.	0517021002	UNIVERSITY OF LAGOS	179,782,353.83
14.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	9,668,509.64
15.	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	122,751,222.83
16.	0517021006	UNIVERSITY OF BENIN	444,300.00
17.	0517021007	UNIVERSITY OF JOS	4,472,892.77
18.	0517021009	UNIVERSITY OF ILORIN	100,000.00
19.	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	2,200.00
20.	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,801,400.00
21.	0517021023	BAYERO UNIVERSITY, KANO	10,242,927.87
22.	0517021030	FEDERAL UNIVERSITY OTUOKE	18,000,262.50
23.	0517021031	FEDERAL UNIVERSITY DUTSE	2,075,781.86
24.	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,144,125.09
25.	0521006001	RADIOGRAPHERS REGISTRATION BOARD	279,036.11
26.	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	366,800.00
27.	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	8,393,391.49
28.	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,325,224.93
		GRAND-TOTAL	**146,644,648,285.55**

NOTE 6:
INTEREST EARNED

S/N.	ADMIN. CODE	MDA	INTEREST EARNED
			120212
			₦
		ADMINISTRATIVE SECTOR	
1.	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	14,095.70
2.	0119009002	FOREIGN MISSION: ACCRA	120,748.14
3.	0119009023	FOREIGN MISSION: BUDAPEST	95,587.09
4.	0119009028	FOREIGN MISSION: CANBERRA	183,254.82
5.	0119009105	FOREIGN MISSION: WASHINGTON	206,893.94
6.	0119009120	FOREIGN MISSION DOHA, QATAR	5,193.94
7.	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	5,384,706,785.00
8.	0156006001	NIPOST	1,034,764.46
		ECONOMIC SECTOR	
9.	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	44,000.00
10.	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	3,763,955.00
11.	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	13,878,738.68
12.	0229005001	MARITIME ACADEMY, ORON	555,510.76
13.	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	103,052.95
14.	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	55,533,229.48
15		NIGERIA CUSTOMS SERVIVES	1,527,422.50
		LAW & JUSTICES SECTOR	
16.	0318002001	SUPREME COURT OF NIGERIA	4,370,336.62
17.	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	927,952.56
18.	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	973.72
		SOCIAL SECTOR	
19	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	20,000.00
20.	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	67,931.06
21.	0517021009	UNIVERSITY OF ILORIN	220,333.61
22.	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	356,415.05

23.	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	531,750.00
24.	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	607,853.51
25.	0517021001	UNIVERSITY OF IBADAN	1,383,497.70
26.	0517018018	FEDERAL POLYTECHNIC ILARO	2,223,419.39
27.	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	2,223,419.39
28	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	2,466,665.47
29.	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,024,970.00
30.	0517021002	UNIVERSITY OF LAGOS	5,933,748.83
31.	0517021007	UNIVERSITY OF JOS	57,080,141.17
		GRAND-TOTAL	**5,543,212,640.54**

NOTE 7
AID & GRANTS

S/N.	ADMIN. CODE	MDA	DOMESTIC AID	FOREIGN AID	DOMESTIC GRANTS	FOREIGN GRANTS	TOTALS
			13010101	13010201	130203	130204	
			₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR					
1	0111006001	NIPSS, KURU	0.00	427,146,144.00	0.00	0.00	427,146,144.00
2	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	13,311,028,035.25	0.00	13,311,028,035.25
3	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	5,383,564.00	5,383,564.00
4	0116003001	NIGERIAN ARMY	49,939,355,000.00	0.00	0.00	0.00	49,939,355,000.00
5	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	39,108,596.80	17,100.00	4,200.00	39,129,896.80
6	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	385,000.00	0.00	0.00	0.00	385,000.00
7	0123011017	NATIONAL ORIENTATION AGENCY	60,841,447.95	160,067,959.21	0.00	0.00	220,909,407.16
8	0124003001	NIGERIA IMMIGRATION SERVICE	3,234,846,130.01	0.00	0.00	0.00	3,234,846,130.01
9	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	298,738,587.49	0.00	298,738,587.49
10	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	49,092,324.03	0.00	0.00	49,092,324.03
11	0161003001	NATIONAL COMMISSION FOR REFUGEES	0.00	33,576,399.37	4,800,000.00	0.00	38,376,399.37
12	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	21,466,924.85	0.00	21,466,924.85
13	0161007001	FEDERAL ROAD SAFETY COMMISSION	74,591,349.00	0.00	0.00	0.00	74,591,349.00
14	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	11,942,132.96	0.00	0.00	11,942,132.96

15	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	890,181,408.00	28,676,843.00	0.00	0.00	918,858,251.00
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
16	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	20,961,099.78	0.00	0.00	20,961,099.78
17	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	38,490,163.88	697,333.00	0.00	39,187,496.88
18	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	0.00	76,360,324.96	0.00	76,360,324.96
19	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	8,082,296.25	0.00	0.00	8,082,296.25
20	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	24,897,170.50	0.00	0.00	0.00	24,897,170.50
21	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	7,374,321.00	0.00	0.00	7,374,321.00
22	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	1,419,672,678.88	0.00	1,419,672,678.88
23	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	2,723,681,122.48	0.00	2,723,681,122.48
24	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	73,437,328.20	2,889,242.00	0.00	76,326,570.20
25	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	11,441,409.83	0.00	11,441,409.83
26	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	0.00	47,853,330.00	0.00	47,853,330.00
27	0229005001	MARITIME ACADEMY, ORON	225,079,434.12	0.00	5,565,142,476.38	0.00	5,790,221,910.50
28	0231020001	TRANSMISSION COMPANY OF NIGERIA	15,000,000,000.00	0.00	0.00	0.00	15,000,000,000.00
29	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	50,054,507,299.91	0.00	50,054,507,299.91
30	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	0.00	10,000,000,000.00	0.00	10,000,000,000.00

31	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	35,200,000.00	0.00	35,200,000.00
32	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	345,405,000.00	0.00	345,405,000.00
33	0238001001	BUDGET AND NATIONAL PLANNING	0.00	394,871,284.12	0.00	0.00	394,871,284.12
34	0238004001	NATIONAL BUREAU OF STATISTICS	739,288,047.45	925,740,180.12	0.00	0.00	1,665,028,227.57
35	0252047001	UPPER BENUE RBDA	0.00	0.00	280,350,000.00	0.00	280,350,000.00
36	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0.00	0.00	46,000,000.00	0.00	46,000,000.00
37	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	392,253,000.00	0.00	392,253,000.00
		LAW & JUSTICES SECTOR					
38	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	16,000,004.08	3,626,298.30	9,500,000.00	0.00	29,126,302.38
39	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	282,170,248.05	0.00	0.00	282,170,248.05
40	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	36,762,645.00	0.00	36,762,645.00
		SOCIAL SECTOR					
41	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	50,936,334.86	0.00	0.00	0.00	50,936,334.86
42	0513021002	NIGERIA FOOTBALL FEDERATION	2,915,450,505.31	3,059,780,818.88	0.00	0.00	5,975,231,324.19
43	0517011001	NOMADIC EDUCATION COMMISSION	500,000,000.00	0.00	0.00	0.00	500,000,000.00
44	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	314,540,000.00	0.00	314,540,000.00
45	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	23,599,842.50	0.00	23,599,842.50
46	0517018002	FEDERAL POLYTECHNIC BAUCHI	157,092,121.00	0.00	0.00	0.00	157,092,121.00
47	0517018003	FEDERAL POLYTECHNIC BIDA	474,774,757.00	0.00	0.00	0.00	474,774,757.00
48	0517018004	FEDERAL POLYTECHNIC IDAH	688,058,324.81	0.00	0.00	0.00	688,058,324.81

49	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	346,616,764.87	0.00	346,616,764.87
50	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	490,102,191.60	0.00	490,102,191.60
51	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	1,557,359,297.00	0.00	1,557,359,297.00
52	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	0.00	269,212,989.00	0.00	269,212,989.00
53	0517018009	FEDERAL POLYTECHNIC KADUNA	937,386,470.10	0.00	0.00	0.00	937,386,470.10
54	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	509,440,374.15	0.00	509,440,374.15
55	0517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	110,767,117.15	0.00	110,767,117.15
56	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	389,062,197.50	0.00	389,062,197.50
57	0517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	765,133,753.00	0.00	765,133,753.00
58	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	100,174,363.00	0.00	100,174,363.00
59	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	718,060,387.59	0.00	0.00	0.00	718,060,387.59
60	0517018018	FEDERAL POLYTECHNIC ILARO	463,491,660.75	0.00	0.00	0.00	463,491,660.75
61	0517018019	YABA COLLEGE OF TECHNOLOGY	90,898,360.00	0.00	0.00	0.00	90,898,360.00
62	0517018020	FEDERAL POLYTECHNIC BALI	158,967,564.00	0.00	0.00	0.00	158,967,564.00
63	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	872,810,695.00	0.00	872,810,695.00
64	0517018023	FEDERAL POLYTECHNIC UKANA	1,824,000.00	0.00	0.00	0.00	1,824,000.00
65	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	8,254,650.85	0.00	667,000,000.00	0.00	675,254,650.85
66	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	716,416,617.20	0.00	716,416,617.20
67	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	110,597,442.68	0.00	0.00	0.00	110,597,442.68
68	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	1,103,718,564.25	0.00	1,103,718,564.25
69	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	227,381,665.00	0.00	279,373,350.00	0.00	506,755,015.00
70	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	223,653,525.54	0.00	0.00	0.00	223,653,525.54

71	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	162,112,790.60	0.00	0.00	0.00	162,112,790.60
72	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	339,049,775.00	0.00	339,049,775.00
73	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	810,812,500.40	0.00	810,812,500.40
74	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	325,739,983.00	0.00	325,739,983.00
75	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	815,829,242.00	0.00	815,829,242.00
76	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	533,867,775.95	0.00	533,867,775.95
77	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,809,027,541.51	0.00	0.00	0.00	1,809,027,541.51
78	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	952,921,825.00	0.00	0.00	0.00	952,921,825.00
79	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	177,174,756.25	0.00	0.00	0.00	177,174,756.25
80	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	591,279,465.41	0.00	591,279,465.41
81	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	278,572,949.51	0.00	0.00	0.00	278,572,949.51
82	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	2,868,980.00	0.00	2,868,980.00
83	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	74,217,993.37	0.00	74,217,993.37
84	0517021002	UNIVERSITY OF LAGOS	0.00	981,493,038.25	1,458,913,065.98	0.00	2,440,406,104.23
85	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	350,440,185.77	288,112,550.57	0.00	638,552,736.34
86	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	2,865,182,407.00	0.00	2,865,182,407.00
87	0517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	25,517,756.54	0.00	25,517,756.54
88	0517021007	UNIVERSITY OF JOS	1,800,943,438.60	0.00	0.00	0.00	1,800,943,438.60
89	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	3,002,165,392.89	0.00	3,002,165,392.89
90	0517021010	UNIVERSITY OF ABUJA	0.00	0.00	2,817,737,232.94	0.00	2,817,737,232.94
91	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	886,493,355.60	0.00	0.00	0.00	886,493,355.60

92	0517021014	UNIVERSITY OF PORT HARCOURT	91,811,000.00	0.00	25,000,000.00	0.00	116,811,000.00
93	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	1,552,497,551.14	0.00	0.00	1,552,497,551.14
94	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	248,174,028.49	0.00	0.00	0.00	248,174,028.49
95	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	145,645,880.00	0.00	145,645,880.00
96	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	147,189,174.00	0.00	0.00	0.00	147,189,174.00
97	0517021020	UNIVERSITY OF UYO	0.00	0.00	1,092,832,040.96	0.00	1,092,832,040.96
98	0517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	1,241,938,355.25	0.00	1,241,938,355.25
99	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	1,194,336,576.77	0.00	0.00	0.00	1,194,336,576.77
100	0517021023	BAYERO UNIVERSITY, KANO	600,006,979.07	740,279,087.43	1,470,836,245.07	0.00	2,811,122,311.57
101	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	34,000,000.00	0.00	1,526,941,100.98	0.00	1,560,941,100.98
102	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	5,890,000.00	0.00	5,890,000.00
103	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	1,068,372,519.30	0.00	1,068,372,519.30
104	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	446,009,330.00	0.00	446,009,330.00
105	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	0.00	1,007,125,331.00	0.00	1,007,125,331.00
106	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	884,920,884.65	0.00	884,920,884.65
107	0517021036	FEDERAL UNIVERSITY LOKOJA	2,204,050.40	0.00	311,220,707.83	0.00	313,424,758.23
108	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	7,217,860.00	618,012,013.00	0.00	625,229,873.00
109	0517021040	FEDERAL UNIVERSITYOF GUSAU	746,515,307.80	0.00	0.00	0.00	746,515,307.80
110	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,116,302,560.80	15,384,092.50	0.00	0.00	1,131,686,653.30
111	0517024001	NATIONAL OPEN UNIVERSITY	742,328,690.00	0.00	0.00	0.00	742,328,690.00
112	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	2,841,836,544.98	0.00	0.00	2,841,836,544.98

113	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	10,587,535.00	0.00	10,587,535.00
114	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	9,252,553.77	0.00	0.00	0.00	9,252,553.77
115	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	2,656,000.00	200,475,119.35	0.00	0.00	203,131,119.35
116	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	329,770,525.97	6,635,801.64	0.00	336,406,327.61
117	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	6,912,067.00	0.00	0.00	6,912,067.00
118	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	463,491,660.75	0.00	0.00	0.00	463,491,660.75
119	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,602,727.50	0.00	400,000.00	0.00	4,002,727.50
120	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	211,500.00	0.00	211,500.00
121	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	20,392,585.80	0.00	0.00	0.00	20,392,585.80
122	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	7,145,000.00	0.00	1,574,777.30	0.00	8,719,777.30
123	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	8,174,100.00	0.00	8,174,100.00
124	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	5,000,000.00	0.00	5,000,000.00
125	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	232,807,385.38	10,900,000.00	0.00	243,707,385.38
126	0535002001	NATIONAL PARK HEADQUARTERS	0.00	225,315,000.00	0.00	0.00	225,315,000.00
127	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	4,359,967.98	0.00	0.00	0.00	4,359,967.98
128	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	36,243,854.67	250,000.00	0.00	36,493,854.67
		GRAND-TOTAL	**89,433,308,280.80**	**13,084,816,750.39**	**117,038,866,869.28**	**5,387,764.00**	**219,562,379,664.47**

NOTE 8:
DEBT FORGIVENESS

S/N	ADMIN. CODE	MDA	FOREIGN DEBT FORGIVENESS	DOMESTIC DEBT FORGIVENESS	OTHER CAPITAL RECEIPTS TO CDF	TOTAL
			140401	140402	140202	
		ECONOMIC SECTOR	₦	₦	₦	₦
		NIGERIA CUSTOMS SERVICES	0.00	0.00	11,829,528,128.69	11,829,528,128.69
		GRAND-TOTAL	0.00	0.00	11,829,528,128.69	11,829,528,128.69

NOTE 9:
EXTRAORDINARY ITEMS

S/N.	ADMIN. CODE	MDA	EXTRAORDINARY ITEMS
			140701
		ADMINISTRATIVE SECTOR	₦
1	0111006001	NIPSS, KURU	5,150,205.48
2	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	17,483,811,301.00
3	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	4,635,228.15
4	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	64,000.00
5	0119009003	FOREIGN MISSION: ADDIS ABABA	4,835,632.59
6	0119009005	FOREIGN MISSION: ANKARA	454,545.45
7	0119009028	FOREIGN MISSION: CANBERRA	4,425,679.91
8	0119009075	FOREIGN MISSION: NEW YORK (CG)	10,896,969.70
9	0119009103	FOREIGN MISSION: VIENNA	8,662,467.62
10	0119009105	FOREIGN MISSION: WASHINGTON	643,790.91
11	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	40,470,662.50
12	0124003001	NIGERIA IMMIGRATION SERVICE	2,628,143,320.00
13	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	7,101,952.00
14	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	4,030,000.00
15	0156006001	NIPOST	5,808,403,474.14
16	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	15,453,313.68
17	0161006001	NATIONAL MERIT AWARD	4,230,325.76
		ECONOMIC SECTOR	**0.00**
18	0215001001	FEDERAL MINISTRY OF AGRICULTURE	308,768,154.21
19	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	22,174,132.18
20	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	2,598,103.02
21	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	290,594.50
22	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	7,980,033.20

23	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	5,491,240.21
24	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	86,289,846.38
25	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	119,203,882.83
26	0222002001	STANDARD ORGANIZATION OF NIGERIA	9,533,600.00
27	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	700,525.84
28	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,551,910.00
29	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	3,741,945.00
30	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	500,000.00
31	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	350,000.00
32	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	300,574,041.07
33	0229003001	NIGERIAN RAILWAY CORPORATION	67,959,484.23
34	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	5,879,053.05
35	0229031004	NIGERIAN METEOROLOGICAL AGENCY	41,358,128.63
36	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	5,783,800,271.72
37	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	17,380,080.37
38	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	10,620,000.00
39	0232003001	PETROLEUM TRAINING INSTITUTE	130,296,267.34
40	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	6,306,446,339.67
41	0233011001	AJAOKUTA STEEL COMPANY LIMITED	36,901,700.06
42	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	22,430,393.16
43	0250001001	FISCAL RESPONSILIBITY COMMISSION	109,846.16
44	0252037001	ANAMBRA/ IMO RBDA	121,116,943.24
45		FEDERAL INLAND REVENUE SERVICES	27,900.00
46		NIGERIA CUSTOMS SERVIVES	104,084,833.73
47		CONSOLIDATED REVENUE FUND	3,797,092,483,470.34
		LAW & JUSTICES SECTOR	
48	0318004001	FEDERAL HIGH COURT-LAGOS	2,496,049.00
49	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	9,537,394.00

50	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	20,812,489.88
51	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	430,000.00
52	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	626,455.00
		REGIONAL SECTOR	
53	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	778,200.00
		SOCIAL SECTOR	
54	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1.00
55	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	9,981,610.90
56	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	2,844,830.34
57	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	42,918,287.67
58	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	17,739,705.00
59	0517018010	FEDERAL POLYTECHNIC OFFA	5,099,990.00
60	0517018011	FEDERAL POLYTECHNIC EDE	56,556,657.12
61	0517018012	FEDERAL POLYTECHNIC AUCHI	123,465,576.85
62	0517018013	FEDERAL POLYTECHNIC NEKEDE	42,142,942.25
63	0517018015	FEDERAL POLYTECHNIC DAMATURU	8,505,242.00
64	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	285,469.76
65	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	6,021,581.50
66	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	445,366.42
67	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	7,467,580.00
68	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	7,918,957.25
69	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	1,046,358.01
80	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	15,184,746.62
71	0517021001	UNIVERSITY OF IBADAN	1,257,972,728.54
72	0517021002	UNIVERSITY OF LAGOS	51,267,396.18
73	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	9,000,000.00
74	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	96,141,528.07
75	0517021007	UNIVERSITY OF JOS	49,139,547.06
76	0517021009	UNIVERSITY OF ILORIN	28,325,943.20
77	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	19,847,284.63

78	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	19,130,835.82
79	0517021020	UNIVERSITY OF UYO	99,900.00
80	0517021023	BAYERO UNIVERSITY, KANO	3,056,232.75
81	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	723,320.00
82	0517021031	FEDERAL UNIVERSITY DUTSE	440,996,004.59
83	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	163,358,054.56
84	0517021035	FEDERAL UNIVERSITY KASHERE	371,450,488.76
85	0517021037	FEDERAL UNIVERSITY WUKARI	100,000.00
86	0517026079	FGGC, YOLA	1,166,667.67
87	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,478,434.00
88	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	8,307,872.97
89	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	371,997,239.04
90	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	243,497,481.05
91	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	5,273,019.68
92	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,200,474.86
93	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	3,479,097.50
94	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	25,239,413.21
95	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	7,992,121.38
96	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,166,667.67
97	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	491,333.91
98	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	130,694.42
99	0521049001	NATIONAL HOSPITAL	504,000,000.00
100	0535002001	NATIONAL PARK HEADQUARTERS	21,777,176.45
101	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	11,755,337.80
		GRAND-TOTAL	**3,840,745,544,275.37**

NOTE 10:
TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT

S/N.	ADMIN. CODE	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-RECEIPT	TRANSFER TO NOTE 21	BALANCE
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	0111001001	STATE HOUSE - HQTRS	17,865,011,846.21	-17,865,011,846.21	0.00
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	1,080,403,419.83	-1,080,403,419.83	0.00
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	362,947,559.07	-362,947,559.07	0.00
4	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	16,512,497.91	-16,512,497.91	0.00
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	90,105,209.28	-90,105,209.28	0.00
6	0111001006	STATE HOUSE MEDICAL CENTRE	268,385,263.34	-268,385,263.34	0.00
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	77,097,366.25	-77,097,366.25	0.00
8	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	66,402,408,088.12	-66,402,408,088.12	0.00
9	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	8,082,302,838.40	-8,082,302,838.40	0.00
10	0111006001	NIPSS, KURU	1,193,729,926.66	-1,193,729,926.66	0.00
11	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,086,403,875.77	-1,086,403,875.77	0.00
12	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	805,212,464.73	-805,212,464.73	0.00
13	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	10,641,772,402.99	-10,641,772,402.99	0.00
14	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	200,000,000.00	-200,000,000.00	
15	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	746,837,894.26	-746,837,894.26	0.00
16	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	817,193,510.34	-817,193,510.34	0.00
17	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,678,248,366.52	-1,678,248,366.52	0.00
18	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	27,337,593.26	-27,337,593.26	0.00
19	0112001001	NASS MANAGEMENT	114,583,333,333.37	-114,583,333,333.37	0.00
20	0112002001	SENATE	26,967,842,664.00	-26,967,842,664.00	0.00
21	0112003001	HOUSE OF REPRESENTATIVES	48,236,999,303.44	-48,236,999,303.44	0.00
22	0112004001	NATIONAL ASSEMBLY COMMISSION	11,877,216,196.46	-11,877,216,196.46	0.00
23	0112005001	LEGISLATIVE AIDES	9,452,095,926.00	-9,452,095,926.00	0.00
24	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	115,008,000.00	-115,008,000.00	0.00
25	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	142,764,258.00	-142,764,258.00	0.00
26	0112008001	GENERAL SERVICE	11,856,714,142.85	-11,856,714,142.85	0.00

27	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,588,732,307.00	-1,588,732,307.00	0.00
28	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	50,006,273,952.75	-50,006,273,952.75	0.00
29	0116002001	DEFENCE HEADQURTERS	1,154,048,367.25	-1,154,048,367.25	0.00
30	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	158,333,333.32	-158,333,333.32	0.00
31	0116003001	NIGERIAN ARMY	224,633,224,323.08	-224,633,224,323.08	0.00
32	116003002	NIGERIA ARMY UNIVERSITY, BIU	45,833,333.33	-45,833,333.33	0.00
33	0116004001	NIGERIAN NAVY	64,892,769,615.49	-64,892,769,615.49	0.00
34	0116005001	NIGERIAN AIRFORCE	62,573,183,634.39	-62,573,183,634.39	0.00
35	0116006001	NIGERIANACADEMY DEFENCE(NDA)	8,802,067,176.13	-8,802,067,176.13	0.00
36	0116007001	NIGERIANCOLLEGE DEFENCE	7,139,157,144.57	-7,139,157,144.57	0.00
37	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	9,222,171,172.34	-9,222,171,172.34	0.00
38	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	6,328,967,179.15	-6,328,967,179.15	0.00
39	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,139,700,352.61	-1,139,700,352.61	0.00
40	0116011001	DEFENCE SCHOOL INTELLIGENCE	127,377,230.75	-127,377,230.75	0.00
41	0116012001	DEFENCE AGENCY INTELLIGENCE	14,196,901,738.97	-14,196,901,738.97	0.00
42	0116015017	DEFENCE MISSIONS	14,441,902,438.95	-14,441,902,438.95	0.00
43	0116021001	MILITARY PENSION BOARD	127,545,765,381.10	-127,545,765,381.10	0.00
44	0116018001	DEFENCE SPACE AGENCY	0.00	0.00	0.00
45	116018002	DEFENCE SPACE ADMINISTRATION	2,265,160,984.69	-2,265,160,984.69	0.00
46	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	4,695,796,719.75	-4,695,796,719.75	0.00
47	0119002001	TECHNICAL AIDS CORPS	3,497,517,318.83	-3,497,517,318.83	0.00
48	0119003001	FOREIGN SERVICE ACADEMY (FSA)	30,881,958.31	-30,881,958.31	0.00
49	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	447,479,175.80	-447,479,175.80	0.00
50	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	198,022,933.72	-198,022,933.72	0.00
51	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	275,209,002.86	-275,209,002.86	0.00
52	0119009001	FOREIGN MISSION: ABIDJAN	786,371,403.18	-786,371,403.18	0.00
53	0119009002	FOREIGN MISSION: ACCRA	618,818,455.64	-618,818,455.64	0.00
54	0119009003	FOREIGN MISSION: ADDIS ABABA	1,208,714,592.78	-1,208,714,592.78	0.00
55	0119009004	FOREIGN MISSION: ALGIERS	326,617,605.11	-326,617,605.11	0.00
56	0119009005	FOREIGN MISSION: ANKARA	1,007,526,237.68	-1,007,526,237.68	0.00
57	0119009006	FOREIGN MISSION: ATHENS	310,864,617.73	-310,864,617.73	0.00
58	0119009007	FOREIGN MISSION: ATLANTA	357,585,425.25	-357,585,425.25	0.00

59	0119009009	FOREIGN MISSION: BAMAKO	292,724,649.51	-292,724,649.51	0.00
60	0119009010	FOREIGN MISSION: BANGKOK	366,462,172.98	-366,462,172.98	0.00
61	0119009011	FOREIGN MISSION: BANGUI	251,777,809.76	-251,777,809.76	0.00
62	0119009012	FOREIGN MISSION: BANJUL	283,527,195.76	-283,527,195.76	0.00
63	0119009013	FOREIGN MISSION: BATA	266,397,406.02	-266,397,406.02	0.00
64	0119009014	FOREIGN MISSION: BEIJING	464,641,827.92	-464,641,827.92	0.00
65	0119009015	FOREIGN MISSION: BEIRUT	284,242,909.62	-284,242,909.62	0.00
66	0119009016	FOREIGN MISSION: BERLIN	751,866,894.28	-751,866,894.28	0.00
67	0119009017	FOREIGN MISSION: BERNE	402,413,919.78	-402,413,919.78	0.00
68	0119009018	FOREIGN MISSION: BISSAU	262,264,391.69	-262,264,391.69	0.00
69	0119009019	FOREIGN MISSION: BRASILIA	491,110,141.43	-491,110,141.43	0.00
70	0119009020	FOREIGN MISSION: BRAZAVILLE	275,699,838.27	-275,699,838.27	0.00
71	0119009021	FOREIGN MISSION: BRUSSELS	474,753,800.47	-474,753,800.47	0.00
72	0119009022	FOREIGN MISSION: BUCHAREST	386,121,049.63	-386,121,049.63	0.00
73	0119009023	FOREIGN MISSION: BUDAPEST	1,220,238,522.54	-1,220,238,522.54	0.00
74	0119009024	FOREIGN MISSION: BUEA	289,854,481.57	-289,854,481.57	0.00
75	0119009025	FOREIGN MISSION: BUENOS AIRES	405,423,209.32	-405,423,209.32	0.00
76	0119009026	FOREIGN MISSION: BUJUMBURA	285,788,697.80	-285,788,697.80	0.00
77	0119009027	FOREIGN MISSION: CAIRO	312,836,129.52	-312,836,129.52	0.00
78	0119009028	FOREIGN MISSION: CANBERRA	1,025,966,345.54	-1,025,966,345.54	0.00
79	0119009029	FOREIGN MISSION: CARACAS	326,371,597.02	-326,371,597.02	0.00
80	0119009030	FOREIGN MISSION: CONAKRY	300,074,931.23	-300,074,931.23	0.00
81	0119009031	FOREIGN MISSION: COTONOU	247,732,060.52	-247,732,060.52	0.00
82	0119009032	FOREIGN MISSION: DAKAR	298,666,366.00	-298,666,366.00	0.00
83	0119009033	FOREIGN MISSION: DAMASCUS	277,911,460.27	-277,911,460.27	0.00
84	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	335,402,049.73	-335,402,049.73	0.00
85	0119009035	FOREIGN MISSION: DOUALA	259,930,070.77	-259,930,070.77	0.00
86	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	518,652,910.52	-518,652,910.52	0.00
87	0119009037	FOREIGN MISSION: DUBLIN	349,863,912.15	-349,863,912.15	0.00
88	0119009038	FOREIGN MISSION: FREETOWN	301,118,069.23	-301,118,069.23	0.00
89	0119009039	FOREIGN MISSION: GABORONE	310,472,174.17	-310,472,174.17	0.00
90	0119009040	FOREIGN MISSION: GENEVA	574,603,404.13	-574,603,404.13	0.00
91	0119009042	FOREIGN MISSION: HANOI	295,764,742.02	-295,764,742.02	0.00

92	0119009043	FOREIGN MISSION: HARARE	321,027,008.28	-321,027,008.28	0.00
93	0119009044	FOREIGN MISSION: HAVANA	292,088,710.77	-292,088,710.77	0.00
94	0119009045	FOREIGN MISSION: HONGKONG	361,096,971.02	-361,096,971.02	0.00
95	0119009046	FOREIGN MISSION: ISLAMABAD	266,521,076.02	-266,521,076.02	0.00
96	0119009047	FOREIGN MISSION: JAKARTA	292,779,389.77	-292,779,389.77	0.00
97	0119009048	FOREIGN MISSION: JEDDAH	344,543,471.25	-344,543,471.25	0.00
98	0119009049	FOREIGN MISSION: JOHANNESBURG	313,034,867.00	-313,034,867.00	0.00
99	0119009050	FOREIGN MISSION: KAMPALA	278,728,601.75	-278,728,601.75	0.00
100	0119009051	FOREIGN MISSION: KHARTOUM	295,437,083.50	-295,437,083.50	0.00
101	0119009052	FOREIGN MISSION: KIEV	501,090,894.23	-501,090,894.23	0.00
102	0119009053	FOREIGN MISSION: KIGALI RWANDA	351,256,956.17	-351,256,956.17	0.00
103	0119009054	FOREIGN MISSION: KINGSTON	278,729,214.48	-278,729,214.48	0.00
104	0119009055	FOREIGN MISSION: KINSHASA	312,067,397.65	-312,067,397.65	0.00
105	0119009056	FOREIGN MISSION: KUALA LUMPUR	312,067,397.65	-312,067,397.65	0.00
106	0119009057	FOREIGN MISSION: KUWAIT	243,454,964.27	-243,454,964.27	0.00
107	0119009058	FOREIGN MISSION: LIBREVILLE	267,567,011.90	-267,567,011.90	0.00
108	0119009059	FOREIGN MISSION: LISBON	308,982,687.05	-308,982,687.05	0.00
109	0119009060	FOREIGN MISSION: LOME	269,796,720.27	-269,796,720.27	0.00
110	0119009061	FOREIGN MISSION: LONDON	275,257,536.02	-275,257,536.02	0.00
111	0119009062	FOREIGN MISSION: LUANDA	275,257,536.02	-275,257,536.02	0.00
112	0119009063	FOREIGN MISSION: LUSAKA	253,411,582.68	-253,411,582.68	0.00
113	0119009064	FOREIGN MISSION: MADRID	549,472,584.98	-549,472,584.98	0.00
114	0119009065	FOREIGN MISSION: MALABO	276,597,108.65	-276,597,108.65	0.00
115	0119009066	FOREIGN MISSION: MANILLA	256,200,870.27	-256,200,870.27	0.00
116	0119009067	FOREIGN MISSION: MAPUTO	282,822,860.40	-282,822,860.40	0.00
117	0119009068	FOREIGN MISSION: MEXICO CITY	299,381,792.48	-299,381,792.48	0.00
118	0119009069	FOREIGN MISSION: MNROVIA	293,297,615.67	-293,297,615.67	0.00
119	0119009070	FOREIGN MISSION: MOSCOW	438,353,905.90	-438,353,905.90	0.00
120	0119009071	FOREIGN MISSION: NAIROBI	353,099,954.48	-353,099,954.48	0.00
121	0119009072	FOREIGN MISSION: N'DJAMENA	339,798,805.93	-339,798,805.93	0.00
122	0119009074	FOREIGN MISSION: NEW DELHI	336,406,109.02	-336,406,109.02	0.00
123	0119009075	FOREIGN MISSION: NEW YORK (CG)	2,131,652,746.46	-2,131,652,746.46	0.00
124	0119009076	FOREIGN MISSION: NEW YORK (PM)	1,590,051,759.24	-1,590,051,759.24	0.00

125	0119009077	FOREIGN MISSION: NIAMEY	289,168,530.02	-289,168,530.02	0.00
126	0119009078	FOREIGN MISSION: NNJC - NIAMEY	893,955,386.52	-893,955,386.52	0.00
127	0119009080	FOREIGN MISSION: OTTAWA	726,039,911.25	-726,039,911.25	0.00
128	0119009081	FOREIGN MISSION: OUAGADOUGOU	282,881,792.27	-282,881,792.27	0.00
129	0119009082	FOREIGN MISSION: PARIS	578,208,675.48	-578,208,675.48	0.00
130	0119009083	FOREIGN MISSION: PORT OF SPAIN	283,893,433.25	-283,893,433.25	0.00
131	0119009084	FOREIGN MISSION: PRETORIA	337,381,219.00	-337,381,219.00	0.00
132	0119009085	FOREIGN MISSION: PYONG YANG	298,758,981.52	-298,758,981.52	0.00
133	0119009086	FOREIGN MISSION: RABAT	322,734,307.48	-322,734,307.48	0.00
134	0119009087	FOREIGN MISSION: RIYADH	348,497,528.00	-348,497,528.00	0.00
135	0119009088	FOREIGN MISSION: ROME	481,390,000.88	-481,390,000.88	0.00
136	0119009091	FOREIGN MISSION: SAO TOME	321,167,009.70	-321,167,009.70	0.00
137	0119009092	FOREIGN MISSION: SEOUL	392,890,171.00	-392,890,171.00	0.00
138	0119009093	FOREIGN MISSION: SHANGHAI	379,886,714.56	-379,886,714.56	0.00
139	0119009094	FOREIGN MISSION: SINGAPORE	490,676,134.25	-490,676,134.25	0.00
140	0119009095	FOREIGN MISSION: STOCKHOLM	366,370,870.77	-366,370,870.77	0.00
141	0119009096	FOREIGN MISSION: TEHRAN	336,489,188.50	-336,489,188.50	0.00
142	0119009097	FOREIGN MISSION: TEL AVIV	363,063,059.02	-363,063,059.02	0.00
143	0119009099	FOREIGN MISSION: THE HAGUE	536,614,121.57	-536,614,121.57	0.00
144	0119009100	FOREIGN MISSION: TOKYO	559,119,213.78	-559,119,213.78	0.00
145	0119009101	FOREIGN MISSION: TRIPOLI	318,532,549.88	-318,532,549.88	0.00
146	0119009102	FOREIGN MISSION: TUNIS	356,850,864.48	-356,850,864.48	0.00
147	0119009103	FOREIGN MISSION: VIENNA	1,072,442,480.87	-1,072,442,480.87	0.00
148	0119009104	FOREIGN MISSION: WARSAW	786,323,129.89	-786,323,129.89	0.00
149	0119009105	FOREIGN MISSION: WASHINGTON	1,880,238,819.12	-1,880,238,819.12	0.00
150	0119009106	FOREIGN MISSION: WINDHOEK	319,542,146.00	-319,542,146.00	0.00
151	0119009107	FOREIGN MISSION: YAOUNDE	861,915,088.87	-861,915,088.87	0.00
152	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	291,164,067.00	-291,164,067.00	0.00
153	0119009110	FOREIGN MISSIONS, ABU DHAB	361,580,686.92	-361,580,686.92	0.00
154	0119009111	FOREIGN MISSION LILONGWE, MALAWI	281,025,472.02	-281,025,472.02	0.00
155	0119009112	FOREIGN MISSION BELGRADE, SERBIA	58,068,775.98	-58,068,775.98	0.00
156	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	444,792,956.92	-444,792,956.92	0.00
157	0119009116	FOREIGN MISSION VATICAN	307,489,300.77	-307,489,300.77	0.00

158	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	68,897,958.42	-68,897,958.42	0.00
159	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	378,261,198.62	-378,261,198.62	0.00
160	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	60,043,367.10	-60,043,367.10	0.00
161	0119009120	FOREIGN MISSION DOHA, QATAR	511,115,136.92	-511,115,136.92	0.00
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	241,203,875.50	-241,203,875.50	0.00
163	0119009123	FOREIGN MISSION AMMAN, JORDAN	316,526,528.25	-316,526,528.25	0.00
164	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	310,218,383.25	-310,218,383.25	0.00
165	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	4,144,429,349.94	-4,144,429,349.94	0.00
166	0123003001	NIGERIAN TELEVISION AUTHORITY	5,973,593,612.50	-5,973,593,612.50	0.00
167	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	6,638,927,508.70	-6,638,927,508.70	0.00
168	0123005001	NEWS AGENCY OF NIGERIA	1,548,260,747.84	-1,548,260,747.84	0.00
169	0123006001	VOICE OF NIGERIA	2,340,772,899.05	-2,340,772,899.05	0.00
170	0123007001	NIGERIAN FILM CORPORATION	452,647,789.11	-452,647,789.11	0.00
171	0123008001	NATIONAL BROADCASTING COMMISION	651,798,691.70	-651,798,691.70	0.00
172	0123009001	NIGERIA PRESS COUNCIL	203,686,406.53	-203,686,406.53	0.00
173	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	752,041,879.60	-752,041,879.60	0.00
174	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	179,038,477.71	-179,038,477.71	0.00
175	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	643,440,197.15	-643,440,197.15	0.00
176	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	3,136,751,220.21	-3,136,751,220.21	0.00
177	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,438,510,270.37	-1,438,510,270.37	0.00
178	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	331,421,421.20	-331,421,421.20	0.00
179	0123011006	NATIONAL TROUPE OF NIGERIA	195,667,424.26	-195,667,424.26	0.00
180	0123011007	NATIONAL THEATRE	399,127,299.70	-399,127,299.70	0.00
181	0123011008	NATIONAL GALLERY OF ART	1,525,617,020.60	-1,525,617,020.60	0.00
182	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	77,520,872.69	-77,520,872.69	0.00
183	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,209,971,222.87	-1,209,971,222.87	0.00
184	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,359,437,126.93	-1,359,437,126.93	0.00
185	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	110,943,237.09	-110,943,237.09	0.00
186	0123011017	NATIONAL ORIENTATION AGENCY	5,465,094,814.75	-5,465,094,814.75	0.00
187	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	3,225,054,789.46	-3,225,054,789.46	0.00
188	0124002001	NIGERIAN PRISON SERVICE	60,835,113,045.08	-60,835,113,045.08	0.00
189	0124003001	NIGERIA IMMIGRATION SERVICE	49,211,012,043.46	-49,211,012,043.46	0.00

190	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	73,373,357,246.88	-73,373,357,246.88	0.00
191	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	855,818,801.44	-855,818,801.44	0.00
192	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	7,731,709,143.51	-7,731,709,143.51	0.00
193	0124007001	FEDERAL FIRE SERVICE	3,000,254,765.13	-3,000,254,765.13	0.00
194	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	2,467,835,147.00	-2,467,835,147.00	0.00
195	0124012001	POLICE FORMATION & COMMAND HQTRS	261,764,678,727.89	-261,764,678,727.89	0.00
196	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	4,744,853,658.41	-4,744,853,658.41	0.00
197	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	2,164,924,487.92	-2,164,924,487.92	0.00
198	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	783,550,764.22	-783,550,764.22	0.00
199	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	19,270,028.07	-19,270,028.07	0.00
200	0125005002	FEDERAL TRAINING CENTRE,ENUGU	13,148,739.97	-13,148,739.97	0.00
201	0125005003	FEDERAL TRAINING CENTRE,ILORIN	13,148,739.97	-13,148,739.97	0.00
202	0125005004	FEDERAL TRAINING CENTRE,KADUNA	12,898,739.92	-12,898,739.92	0.00
203	0125005005	FEDERAL TRAINING CENTRE,LAGOS	12,898,739.92	-12,898,739.92	0.00
204	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	12,898,739.92	-12,898,739.92	0.00
205	0125005007	FEDERAL TRAINING CENTRE,CALABAR	12,898,739.92	-12,898,739.92	0.00
206	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	455,469,042.38	-455,469,042.38	0.00
207	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	221,713,940.15	-221,713,940.15	0.00
208	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	8,248,793.19	-8,248,793.19	0.00
209	0140001001	AUDITOR GENERAL FOR THE FEDERATION	3,926,042,756.68	-3,926,042,756.68	0.00
210	0145001001	PUBLIC COMPLAINTS COMMISSION	3,850,000,000.00	-3,850,000,000.00	0.00
211	0147001001	FEDERAL CIVIL SERVICE COMMISSION	1,205,854,050.89	-1,205,854,050.89	0.00
212	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	272,714,239,854.37	-272,714,239,854.37	0.00
213	0149001001	FEDERAL CHARACTER COMMISSION	2,043,675,042.40	-2,043,675,042.40	0.00
214	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00
215	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	5,517,271,081.17	-5,517,271,081.17	0.00
216	0156003001	NIGERIA COMMUNICATION SATELLITE	2,331,252,160.58	-2,331,252,160.58	0.00
217	0156006001	NIPOST	7,645,792,653.38	-7,645,792,653.38	0.00
218	0157001001	NATIONAL SECURITY ADVISER	16,065,149,906.15	-16,065,149,906.15	0.00
219	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	40,445,830,641.60	-40,445,830,641.60	0.00
220	0157003001	NATIONAL INTELLIGENT AGENCY	5,643,856,497.63	-5,643,856,497.63	0.00
221	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	5,643,856,497.63	-5,643,856,497.63	0.00

222	0158001001	CODE OF CONDUCT TRIBUNAL	516,008,131.70	-516,008,131.70	0.00
223	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	620,857,862.80	-620,857,862.80	0.00
224	0160001001	POLICE SERVICE COMMISSION HQTRS	620,857,862.80	-620,857,862.80	0.00
225	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	11,439,981,723.38	-11,439,981,723.38	0.00
226	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	207,190,305.32	-207,190,305.32	0.00
227	0161003001	NATIONAL COMMISSION FOR REFUGEES	364,105,522.94	-364,105,522.94	0.00
228	0161004001	LAGOS LIAISON OFFICE	34,388,471.58	-34,388,471.58	0.00
229	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	9,911,866,185.93	-9,911,866,185.93	0.00
230	0161006001	NATIONAL MERIT AWARD	54,221,033.14	-54,221,033.14	0.00
231	0161007001	FEDERAL ROAD SAFETY COMMISSION	33,427,873,975.13	-33,427,873,975.13	0.00
232	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	4,701,281.69	-4,701,281.69	0.00
233	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	310,571,915.68	-310,571,915.68	0.00
234	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	1,687,467,291.19	-1,687,467,291.19	0.00
235	0161013001	NATIONAL PENSION COMMISSION	96,070,113,458.33	-96,070,113,458.33	0.00
236	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,401,399,063.53	-1,401,399,063.53	0.00
237	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	546,941,267.59	-546,941,267.59	0.00
238	0161016001	NATIONAL LOTTERY TRUST FUND	1,553,919,684.76	-1,553,919,684.76	0.00
239	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,448,872,184.50	-1,448,872,184.50	0.00
240	0161018001	SERVICOM	40,612,374.81	-40,612,374.81	0.00
241	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	40,612,374.81	-40,612,374.81	0.00
242	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,288,733,487.91	-1,288,733,487.91	0.00
243	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	358,549,956.86	-358,549,956.86	0.00
244	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	21,401,178.24	-21,401,178.24	0.00
245		TERTIARY EDUCATION TRUST FUND	5,700,000,000.00	-5,700,000,000.00	0.00
		ECONOMIC SECTOR			
246	0215001001	FEDERAL MINISTRY OF AGRICULTURE	8,295,171,754.45	-8,295,171,754.45	0.00
247	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	245,383,137.99	-245,383,137.99	0.00
248	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00
249	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	411,095,457.94	-411,095,457.94	0.00
250	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	984,186,101.85	-984,186,101.85	0.00
251	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	2,028,004,128.19	-2,028,004,128.19	0.00
252	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-	1,705,633,779.76	-1,705,633,779.76	0.00

		UMUDIKE			
253	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,451,456,393.60	-1,451,456,393.60	0.00
254	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	1,060,491,994.15	-1,060,491,994.15	0.00
255	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	887,952,795.82	-887,952,795.82	0.00
256	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,401,399,063.53	-1,401,399,063.53	0.00
257	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	888,739,597.71	-888,739,597.71	0.00
258	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,043,837,197.38	-1,043,837,197.38	0.00
259	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,161,100,396.78	-1,161,100,396.78	0.00
260	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	537,529,510.62	-537,529,510.62	0.00
261	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	994,816,388.89	-994,816,388.89	0.00
262	0215019001	VETERINARY COUNCIL OF NIGERIA	100,332,643.48	-100,332,643.48	0.00
263	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	904,341,557.17	-904,341,557.17	0.00
264	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	488,905,034.69	-488,905,034.69	0.00
265	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	517,789,049.50	-517,789,049.50	0.00
266	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,161,985,686.42	-1,161,985,686.42	0.00
267	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	287,230,111.64	-287,230,111.64	0.00
268	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	392,868,595.77	-392,868,595.77	0.00
269	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	392,868,595.77	-392,868,595.77	0.00
270	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	209,376,671.01	-209,376,671.01	0.00
271	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	472,420,618.10	-472,420,618.10	0.00
272	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	94,403,424.13	-94,403,424.13	0.00
273	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	89,028,086.05	-89,028,086.05	0.00
274	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	106,935,868.04	-106,935,868.04	0.00
275	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	313,980,498.23	-313,980,498.23	0.00
276	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	214,809,804.09	-214,809,804.09	0.00
277	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	828,935,308.47	-828,935,308.47	0.00
278	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	2,732,394.99	-2,732,394.99	0.00
279	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	223,240,313.40	-223,240,313.40	0.00
280	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	16,666,666.68	-16,666,666.68	
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	984,173,773.00	-984,173,773.00	0.00
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	603,262,562.07	-603,262,562.07	0.00

283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	32,886,599.25	-32,886,599.25	0.00
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	445,336,575.74	-445,336,575.74	0.00
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	57,123,363.75	-57,123,363.75	0.00
286	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	355,030,288.17	-355,030,288.17	0.00
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	777,871,848.02	-777,871,848.02	0.00
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	5,798,517,069.44	-5,798,517,069.44	0.00
289	0220002001	DEBT MANAGEMENT OFFICE	455,738,817.61	-455,738,817.61	0.00
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	394,458,240.85	-394,458,240.85	0.00
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	400,955,982,032.30	-400,955,982,032.30	0.00
292		CONSOLIDATED REVENUE FUND	3,799,653,434,799.30	-3,799,653,434,799.30	0.00
293	022000700200	FPO ABAKALIKI	5,385,680.00	-5,385,680.00	0.00
294	022000700300	FPO ABEOKUTA	1,338,667,876.12	-1,338,667,876.12	0.00
295	022000700400	FPO ADO-EKITI	720,000.00	-720,000.00	0.00
296	022000700500	FPO AKURE	720,000.00	-720,000.00	0.00
297	022000700600	FPO ASABA	720,000.00	-720,000.00	0.00
298	022000700700	FPO AWKA	313,721,811.28	-313,721,811.28	0.00
299	022000700800	FPO BAUCHI	720,000.00	-720,000.00	0.00
300	022000700900	FPO BENIN	720,000.00	-720,000.00	0.00
301	022000701000	FPO BIRNI-KEBI	720,000.00	-720,000.00	0.00
302	022000701100	FPO CALABAR	197,064,211.66	-197,064,211.66	0.00
303	022000701200	FPO DAMATURU	720,000.00	-720,000.00	0.00
304	022000701300	FPO DUTSE	720,000.00	-720,000.00	0.00
305	022000701400	FPO ENUGU	14,025,640.00	-14,025,640.00	0.00
306	022000701500	FPO GOMBE	720,000.00	-720,000.00	0.00
307	022000701600	FPO GUSUA	720,000.00	-720,000.00	0.00
308	022000701700	FPO IBADAN	720,000.00	-720,000.00	0.00
309	022000701800	FPO ILORIN	720,000.00	-720,000.00	0.00
310	022000701900	FPO JALINGO	120,409,393.85	-120,409,393.85	0.00
311	022000702000	FPO JOS	720,000.00	-720,000.00	0.00
312	022000702100	FPO KADUNA	720,000.00	-720,000.00	0.00
313	022000702200	FPO KANO	895,650,260.22	-895,650,260.22	0.00
314	022000702300	FPO KATSINA	720,000.00	-720,000.00	0.00

315	022000702400	FPO LAFIA	720,000.00	-720,000.00	0.00
316	022000702500	FPO LAGOS I	16,305,330.00	-16,305,330.00	0.00
317	022000702600	FPO LAGOS II	12,709,505.00	-12,709,505.00	0.00
318	022000702700	FPO LOKOJA	720,000.00	-720,000.00	0.00
319	022000702800	FPO MAIDUGURI	720,000.00	-720,000.00	0.00
320	022000702900	FPO MAKURDI	720,000.00	-720,000.00	0.00
321	022000703000	FPO MINNA	326,478,420.33	-326,478,420.33	0.00
322	022000703100	FPO OSOGBO	720,000.00	-720,000.00	0.00
323	022000703200	FPO OWERRI	627,215,078.70	-627,215,078.70	0.00
324	022000703300	FPO PORT-HARCOURT	720,000.00	-720,000.00	0.00
325	022000703400	FPO SOKOTO	720,000.00	-720,000.00	0.00
326	022000703500	FPO UMUAHIA	309,230,296.50	-309,230,296.50	0.00
327	022000703600	FPO UYO	426,996,113.00	-426,996,113.00	0.00
328	022000703700	FPO YENOGOA	720,000.00	-720,000.00	0.00
329	022000703800	FPO YOLA	466,277,553.90	-466,277,553.90	0.00
330	022000703900	SUB-TREASURER OF THE FEDERATION	720,000.00	-720,000.00	0.00
331	0220007040	FEDERAL TREASURY ACADEMY OROZO	1,080,000.00	-1,080,000.00	0.00
332	0220007041	ZONAL OFFICE ENUGU	720,000.00	-720,000.00	0.00
333	0220007042	ZONAL OFFICE IBADAN	720,000.00	-720,000.00	0.00
334	0220007043	ZONAL OFFICE JOS	720,000.00	-720,000.00	0.00
335	0220007044	ZONAL OFFICE KADUNA	720,000.00	-720,000.00	0.00
336	0220007045	ZONAL OFFICE MAIDUGURI	720,000.00	-720,000.00	0.00
337	0220007046	ZONAL OFFICE PORTHARCOURT	720,000.00	-720,000.00	0.00
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	92,700,220,461.09	-92,700,220,461.09	0.00
339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,401,953,687.86	-2,401,953,687.86	0.00
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	2,458,887,586.42	-2,458,887,586.42	0.00
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	236,957,403.77	-236,957,403.77	0.00
343	0222005001	INDUSTRIAL TRAINING FUND	1,117,981,279.32	-1,117,981,279.32	0.00
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	672,822,824.05	-672,822,824.05	0.00
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	108,245,087.72	-108,245,087.72	0.00
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	594,718,287.80	-594,718,287.80	0.00
347	0222009001	CONSUMER PROTECTION COUNCIL	618,766,348.79	-618,766,348.79	0.00

348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	101,021,852.80	-101,021,852.80	0.00
349	0222011001	FEDERAL PRODUCE INSPECTION	16,666,666.68	-16,666,666.68	
350	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	197,578,228.00	-197,578,228.00	0.00
351	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	533,927,585.53	-533,927,585.53	0.00
352	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	77,364,712.46	-77,364,712.46	0.00
353	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	136,844,635.02	-136,844,635.02	0.00
354	0222016001	NIGERIA TRADE OFFICE, TAIWAN	42,416,184.40	-42,416,184.40	0.00
355	0222017001	NIGERIA TRADE OFFICE, CHINA	46,301,643.15	-46,301,643.15	0.00
356	0222027001	SMEDAN - H/QTRS	3,053,077,820.77	-3,053,077,820.77	0.00
357	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	665,971,330.74	-665,971,330.74	0.00
358	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	58,333,333.68	-58,333,333.68	0.00
359	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,300,422,037.76	-2,300,422,037.76	0.00
360	0227002001	INDUSTRIAL ARBITRATION PANEL	437,434,176.44	-437,434,176.44	0.00
361	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	413,678,046.43	-413,678,046.43	0.00
362	0227004001	NATIONAL PRODUCTIVITY CENTRE	794,062,442.78	-794,062,442.78	0.00
363	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	3,787,353,251.45	-3,787,353,251.45	0.00
364	0227006001	GENEVA LABOUR DESK OFFICE	39,666,666.68	-39,666,666.68	0.00
365	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	742,002,965.69	-742,002,965.69	0.00
366	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	747,017,032.58	-747,017,032.58	0.00
367	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	427,325,741.67	-427,325,741.67	0.00
368	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	250,225,149.44	-250,225,149.44	0.00
369	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	2,067,298,334.19	-2,067,298,334.19	0.00
370	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	295,258,622.03	-295,258,622.03	0.00
371	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	254,841,910.99	-254,841,910.99	0.00
372	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	330,752,973.29	-330,752,973.29	0.00
380	0228006001	COOPERATIVE INFORMATION NETWORK	503,378,213.84	-503,378,213.84	0.00
381	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	292,002,490.71	-292,002,490.71	0.00
382	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	1,677,351,194.82	-1,677,351,194.82	0.00
383	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	249,149,661.05	-249,149,661.05	0.00
384	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	224,603,847.62	-224,603,847.62	0.00
385	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	157,028,706.00	-157,028,706.00	0.00

386	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	314,691,928.44	-314,691,928.44	0.00
387	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	191,047,492.68	-191,047,492.68	0.00
388	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	248,022,740.70	-248,022,740.70	0.00
389	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	184,677,519.33	-184,677,519.33	0.00
390	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	136,573,714.50	-136,573,714.50	0.00
391	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	75,201,874.53	-75,201,874.53	0.00
392	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	52,058,609.95	-52,058,609.95	0.00
393	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	66,077,041.28	-66,077,041.28	0.00
394	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	64,219,686.54	-64,219,686.54	0.00
395	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	40,910,038.71	-40,910,038.71	0.00
396	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	57,791,552.74	-57,791,552.74	0.00
397	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	62,897,614.26	-62,897,614.26	0.00
398	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	33,236,542.92	-33,236,542.92	0.00
399	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	47,402,935.18	-47,402,935.18	0.00
400	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	50,530,188.50	-50,530,188.50	0.00
401	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	55,917,114.78	-55,917,114.78	0.00
402	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	60,470,525.06	-60,470,525.06	0.00
403	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	66,487,417.77	-66,487,417.77	0.00
404	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	51,795,602.96	-51,795,602.96	0.00
421	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	110,495,665.65	-110,495,665.65	0.00
422	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	54,082,513.61	-54,082,513.61	0.00
423	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	77,171,230.28	-77,171,230.28	0.00
424	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	66,026,143.51	-66,026,143.51	0.00
425	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	52,146,321.76	-52,146,321.76	0.00
426	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	80,136,242.78	-80,136,242.78	0.00
427	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	45,710,177.16	-45,710,177.16	0.00
428	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	48,027,167.22	-48,027,167.22	0.00
429	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	73,213,286.41	-73,213,286.41	0.00
430	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	48,815,677.48	-48,815,677.48	0.00
431	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	42,581,477.56	-42,581,477.56	0.00

432	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	46,818,011.37	-46,818,011.37	0.00
433	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	44,796,121.15	-44,796,121.15	0.00
434	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	61,656,805.81	-61,656,805.81	0.00
435	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	73,818,515.00	-73,818,515.00	0.00
436	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	57,862,379.18	-57,862,379.18	0.00
437	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	42,558,373.08	-42,558,373.08	0.00
438	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	97,183,034.22	-97,183,034.22	0.00
439	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	37,443,914.00	-37,443,914.00	0.00
440	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	63,012,228.79	-63,012,228.79	0.00
441	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	37,437,985.44	-37,437,985.44	0.00
442	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	315,097,712.84	-315,097,712.84	0.00
443	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	258,579,428.01	-258,579,428.01	0.00
444	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	508,359,251.59	-508,359,251.59	0.00
445	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	14,260,468.28	-14,260,468.28	0.00
446	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	66,026,143.51	-66,026,143.51	0.00
447	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	192,873,253.15	-192,873,253.15	0.00
448	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	936,944,927.70	-936,944,927.70	0.00
449	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	954,478,582.83	-954,478,582.83	0.00
450	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	511,053,052.80	-511,053,052.80	0.00
451	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	304,213,346.71	-304,213,346.71	0.00
452	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	898,601,302.59	-898,601,302.59	0.00
453	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	712,198,571.47	-712,198,571.47	0.00
454	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	304,081,129.13	-304,081,129.13	0.00
455	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	719,262,857.93	-719,262,857.93	0.00
456	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,250,348,768.80	-1,250,348,768.80	0.00
457	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,563,095,887.13	-1,563,095,887.13	0.00
465	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	879,656,144.43	-879,656,144.43	0.00
466	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	258,643,436.69	-258,643,436.69	0.00
467	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	333,368,263.30	-333,368,263.30	0.00
468	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	667,243,749.30	-667,243,749.30	0.00

469	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	58,059,711.32	-58,059,711.32	0.00
470	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	56,862,468.81	-56,862,468.81	0.00
471	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	46,650,041.84	-46,650,041.84	0.00
472	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	90,848,524.06	-90,848,524.06	0.00
476	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	206,657,086.79	-206,657,086.79	0.00
477	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	239,333,882.36	-239,333,882.36	0.00
478	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	530,236,639.28	-530,236,639.28	0.00
479	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	375,661,860.30	-375,661,860.30	0.00
480	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	62,171,521.28	-62,171,521.28	0.00
481	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	38,660,322.59	-38,660,322.59	0.00
482	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	78,275,414.55	-78,275,414.55	0.00
483	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	288,648,312.68	-288,648,312.68	0.00
484	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	139,290,887.50	-139,290,887.50	0.00
485	0228066001	SOKOTO ENERGY RESEARCH	9,575,075.93	-9,575,075.93	0.00
486	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	9,733,357.82	-9,733,357.82	0.00
487	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	11,370,723.89	-11,370,723.89	0.00
488	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	12,936,578.30	-12,936,578.30	0.00
489	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	11,407,922.75	-11,407,922.75	0.00
490	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	57,675,986.06	-57,675,986.06	0.00
491	0228073001	ENERGY COMMISSION OF NIGERIA	1,544,898,003.77	-1,544,898,003.77	0.00
492	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	14,918,813.92	-14,918,813.92	0.00
493	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	52,708,238.74	-52,708,238.74	0.00
494	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	41,356,442.48	-41,356,442.48	0.00
495	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,723,659,372.86	-1,723,659,372.86	0.00
496	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	742,349,294.32	-742,349,294.32	0.00
497	0229003001	NIGERIAN RAILWAY CORPORATION	6,410,121,415.01	-6,410,121,415.01	0.00
498	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	616,687,070.01	-616,687,070.01	0.00
499	0229005001	MARITIME ACADEMY, ORON	950,805,949.41	-950,805,949.41	0.00
500	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	311,092,945.81	-311,092,945.81	0.00

501	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	2,889,403,050.44	-2,889,403,050.44	0.00
502	0229031004	NIGERIAN METEOROLOGICAL AGENCY	3,252,751,971.95	-3,252,751,971.95	0.00
503		FEDERAL INLAND REVENUE SERVICES	97,688,245,297.74	-97,688,245,297.74	0.00
504	0229031006	ACCIDENT INVESTIGATION BUREAU	6,013,935,829.03	-6,013,935,829.03	0.00
505	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00
506	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	18,273,425,669.57	-18,273,425,669.57	0.00
507	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	1,182,064,182.84	-1,182,064,182.84	0.00
508	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	
509	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	2,130,694,316.88	-2,130,694,316.88	0.00
510	0231010001	NATIONAL POWER TRAINING INSTITUTE	811,654,654.84	-811,654,654.84	0.00
511	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	299,550,728.77	-299,550,728.77	0.00
514	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	919,447,896.68	-919,447,896.68	0.00
515	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	375,505,539.98	-375,505,539.98	0.00
516	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	12,267,808,250.20	-12,267,808,250.20	0.00
517	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	183,262,100.44	-183,262,100.44	0.00
518	0231089006	SURVEY COUNCIL OF NIGERIA	91,142,274.63	-91,142,274.63	0.00
520	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	783,405,778.41	-783,405,778.41	0.00
521	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	33,397,296,996.28	-33,397,296,996.28	0.00
522	0232003001	PETROLEUM TRAINING INSTITUTE	13,010,542,979.24	-13,010,542,979.24	0.00
523	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	1,984,428,658.74	-1,984,428,658.74	0.00
524	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	8,407,573,617.78	-8,407,573,617.78	0.00
525	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	7,606,055,903.28	-7,606,055,903.28	0.00
526	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,163,022,274.45	-1,163,022,274.45	0.00
527	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	35,591,945.41	-35,591,945.41	0.00
528	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,037,435,458.64	-1,037,435,458.64	0.00
529	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	501,725,430.22	-501,725,430.22	0.00
530	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	772,657,414.21	-772,657,414.21	0.00
531	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	449,203,558.12	-449,203,558.12	0.00
532	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,556,714,220.68	-1,556,714,220.68	0.00
533	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	249,774,712.12	-249,774,712.12	0.00
534	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	200,879,329.77	-200,879,329.77	0.00

535	0233011001	AJAOKUTA STEEL COMPANY LIMITED	3,097,196,558.64	-3,097,196,558.64	0.00
536	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	56,613,179.52	-56,613,179.52	0.00
537	0238001001	BUDGET AND NATIONAL PLANNING	248,093,215,115.79	-248,093,215,115.79	0.00
538	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	605,022,064.10	-605,022,064.10	0.00
539	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	800,012,136.89	-800,012,136.89	0.00
540	0238004001	NATIONAL BUREAU OF STATISTICS	3,612,260,953.91	-3,612,260,953.91	0.00
541	0238005001	BUDGET OFFICE OF THE FEDERATION	1,518,794,115.70	-1,518,794,115.70	0.00
542	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	591,273,065.68	-591,273,065.68	0.00
543	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,846,556,428.02	-1,846,556,428.02	0.00
544	0250001001	FISCAL RESPONSILIBITY COMMISSION	257,052,578.83	-257,052,578.83	0.00
545	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,275,270,841.48	-2,275,270,841.48	0.00
546	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	201,325,512.51	-201,325,512.51	0.00
547	0252037001	ANAMBRA/ IMO RBDA	433,679,369.52	-433,679,369.52	0.00
548	0252038001	BENIN/ OWENA RBDA	291,064,247.87	-291,064,247.87	0.00
549	0252039001	CHAD BASIN RBDA	344,560,281.10	-344,560,281.10	0.00
550	0252040001	CROSS RIVER RBDA	1,360,431,286.66	-1,360,431,286.66	0.00
551	0252041001	HADEJIA-JAMAÄ»ARE RBDA	1,009,411,491.67	-1,009,411,491.67	0.00
552	0252042001	LOWER BENUE RBDA	798,401,837.61	-798,401,837.61	0.00
553	0252043001	LOWER NIGER RBDA	1,070,279,941.55	-1,070,279,941.55	0.00
554	0252044001	NIGER DELTA RBDA	506,934,716.02	-506,934,716.02	0.00
555	0252045001	OGUN/ OSUN RBDA	347,215,850.78	-347,215,850.78	0.00
556	0252046001	SOKOTO RIMA RBDA	390,696,402.29	-390,696,402.29	0.00
557	0252047001	UPPER BENUE RBDA	396,535,148.03	-396,535,148.03	0.00
558	0252048001	UPPER NIGER RBDA	737,539,446.34	-737,539,446.34	0.00
559	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	329,371,495.27	-329,371,495.27	0.00
560	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	170,643,208.29	-170,643,208.29	0.00
561	0252051001	GURARA WATER MANAGEMENT AUTHORITY	32,946,866.06	-32,946,866.06	
562		NIGERIA CUSTOMS SERVIVES	39,989,565,409.86	-39,989,565,409.86	0.00
		LAW & JUSTICES SECTOR			
563	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	103,584,109,635.56	-103,584,109,635.56	0.00
564	0318002001	SUPREME COURT OF NIGERIA	6,343,135,702.99	-6,343,135,702.99	0.00
565	0318003001	COURT OF APPEAL	9,282,741,342.05	-9,282,741,342.05	0.00

566	0318004001	FEDERAL HIGH COURT-LAGOS	8,153,743,638.02	-8,153,743,638.02	0.00
567	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	6,300,137,854.12	-6,300,137,854.12	0.00
568	0318006001	SHARIA COURT OF APPEAL-ABUJA	2,252,460,087.15	-2,252,460,087.15	0.00
569	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	3,204,618,231.48	-3,204,618,231.48	0.00
570	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00
571	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	2,042,371,633.09	-2,042,371,633.09	0.00
572	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	1,299,980,769.93	-1,299,980,769.93	0.00
573	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	2,184,790,127.35	-2,184,790,127.35	0.00
574	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	5,156,551,895.01	-5,156,551,895.01	0.00
575	0326002001	NIGERIAN LAW REFORM COMMISSION	811,380,250.62	-811,380,250.62	0.00
576	0326003001	LEGAL AID COUNCIL	855,821,723.61	-855,821,723.61	0.00
577	0326004001	COUNCIL OF LEGAL EDUCATION	1,075,859,899.37	-1,075,859,899.37	0.00
578	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	634,242,162.59	-634,242,162.59	0.00
579	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	1,304,101,969.68	-1,304,101,969.68	0.00
580	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	98,838,889.55	-98,838,889.55	0.00
581	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	7,970,838,203.22	-7,970,838,203.22	0.00
582	0326010001	NIGERIAN COPYRIGHT COMMISSION	605,733,647.34	-605,733,647.34	0.00
583	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,810,277,471.06	-1,810,277,471.06	0.00
584	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	4,400,091,354.70	-4,400,091,354.70	0.00
585	0344001001	CODE OF CONDUCT BUREAU	1,829,029,343.42	-1,829,029,343.42	0.00
		REGIONAL SECTOR			
587	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,466,289,063.35	-1,466,289,063.35	0.00
588	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	65,262,104,901.62	-65,262,104,901.62	0.00
		SOCIAL SECTOR			
589		NATIONAL CENTER FOR WOMEN DEVELOPMENT	201,621,452.83	-201,621,452.83	0.00
590	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	936,546,743.99	-936,546,743.99	0.00
591	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	103,803,602,640.98	-103,803,602,640.98	0.00
592	0513021002	NIGERIA FOOTBALL FEDERATION	694,399,783.51	-694,399,783.51	0.00
593	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	343,449,269.64	-343,449,269.64	0.00
594	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,006,707,220.59	-1,006,707,220.59	0.00
595	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	9,582,835,692.82	-9,582,835,692.82	0.00
596	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,677,998,003.92	-3,677,998,003.92	0.00

597	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	100,779,994,666.25	-100,779,994,666.25	0.00
598	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	691,171,396.24	-691,171,396.24	0.00
599	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,698,493,416.71	-2,698,493,416.71	0.00
600	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,171,781,344.56	-3,171,781,344.56	0.00
601	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	498,678,608.83	-498,678,608.83	0.00
602	0517008001	NATIONAL LIBRARY OF NIGERIA	1,127,223,958.19	-1,127,223,958.19	0.00
603	0517009001	NATIONAL EXAMINATIONS COUNCIL	6,246,355,780.31	-6,246,355,780.31	0.00
604	0517010001	MASS LITERACY COUNCIL	1,032,513,911.75	-1,032,513,911.75	0.00
605	0517011001	NOMADIC EDUCATION COMMISSION	412,584,446.38	-412,584,446.38	0.00
606	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	974,439,505.28	-974,439,505.28	0.00
607	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,175,277,167.54	-1,175,277,167.54	0.00
608	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	811,745,128.32	-811,745,128.32	0.00
609	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	158,224,652.90	-158,224,652.90	0.00
610	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	737,072,327.46	-737,072,327.46	0.00
611	0517017001	NATIONAL TEACHERS INSTITUTE	1,279,457,910.43	-1,279,457,910.43	0.00
612	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	3,765,268,111.41	-3,765,268,111.41	0.00
613	0517018002	FEDERAL POLYTECHNIC BAUCHI	3,080,450,946.35	-3,080,450,946.35	0.00
614	0517018003	FEDERAL POLYTECHNIC BIDA	3,890,397,164.01	-3,890,397,164.01	0.00
615	0517018004	FEDERAL POLYTECHNIC IDAH	2,279,138,673.18	-2,279,138,673.18	0.00
616	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,398,673,096.55	-2,398,673,096.55	0.00
617	0517018006	FEDERAL POLYTECHNIC MUBI	3,525,051,755.00	-3,525,051,755.00	0.00
618	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,368,945,256.51	-2,368,945,256.51	0.00
619	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,781,841,701.81	-3,781,841,701.81	0.00
620	0517018009	FEDERAL POLYTECHNIC KADUNA	7,055,128,018.00	-7,055,128,018.00	0.00
621	0517018010	FEDERAL POLYTECHNIC OFFA	3,025,292,244.03	-3,025,292,244.03	0.00
622	0517018011	FEDERAL POLYTECHNIC EDE	2,195,618,745.01	-2,195,618,745.01	0.00
623	0517018012	FEDERAL POLYTECHNIC AUCHI	3,859,881,705.14	-3,859,881,705.14	0.00
624	0517018013	FEDERAL POLYTECHNIC NEKEDE	3,861,251,454.30	-3,861,251,454.30	0.00
625	0517018014	FEDERAL POLYTECHNIC OKO	5,589,610,096.49	-5,589,610,096.49	0.00
626	0517018015	FEDERAL POLYTECHNIC DAMATURU	1,163,785,396.43	-1,163,785,396.43	0.00
627	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	848,724,538.66	-848,724,538.66	0.00
628	0517018017	FEDERAL POLYTECHNIC GWANDU	2,573,937,663.12	-2,573,937,663.12	0.00

629	0517018018	FEDERAL POLYTECHNIC ILARO	1,962,275,595.10	-1,962,275,595.10	0.00
630	0517018019	YABA COLLEGE OF TECHNOLOGY	4,465,330,354.04	-4,465,330,354.04	0.00
631	0517018020	FEDERAL POLYTECHNIC BALI	619,400,770.54	-619,400,770.54	0.00
632	0517018021	FEDERAL POLYTECHNIC EKOWE	1,051,049,826.76	-1,051,049,826.76	0.00
633	0517018022	FEDERAL POLYTECHNIC BONNY	434,320,278.77	-434,320,278.77	0.00
634	0517018023	FEDERAL POLYTECHNIC UKANA	221,086,961.24	-221,086,961.24	0.00
635	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	206,066,437.10	-206,066,437.10	0.00
636	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	411,897,131.63	-411,897,131.63	0.00
637	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,876,376,922.21	-1,876,376,922.21	0.00
638	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,542,932,768.18	-1,542,932,768.18	0.00
639	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,891,462,826.94	-1,891,462,826.94	0.00
640	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,706,028,217.39	-1,706,028,217.39	0.00
641	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,834,286,712.73	-1,834,286,712.73	0.00
642	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	1,047,790,410.49	-1,047,790,410.49	0.00
643	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	2,001,819,139.12	-2,001,819,139.12	0.00
644	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,355,589,018.25	-1,355,589,018.25	0.00
645	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,755,400,990.31	-1,755,400,990.31	0.00
646	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,416,082,849.27	-2,416,082,849.27	0.00
647	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	2,182,959,104.51	-2,182,959,104.51	0.00
648	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,983,317,070.25	-1,983,317,070.25	0.00
649	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	2,731,431,127.15	-2,731,431,127.15	0.00
650	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,384,502,591.79	-2,384,502,591.79	0.00
651	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	2,010,138,916.93	-2,010,138,916.93	0.00
652	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,273,705,866.89	-1,273,705,866.89	0.00
653	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,961,075,654.94	-1,961,075,654.94	0.00
654	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,348,859,985.40	-1,348,859,985.40	0.00
655	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,884,357,595.01	-3,884,357,595.01	0.00
656	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,280,289,549.19	-1,280,289,549.19	0.00
657	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,923,437,551.85	-4,923,437,551.85	0.00
658	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,748,841,998.54	-1,748,841,998.54	0.00
659	0517021001	UNIVERSITY OF IBADAN	14,294,366,693.75	-14,294,366,693.75	0.00
660	0517021002	UNIVERSITY OF LAGOS	11,360,707,418.62	-11,360,707,418.62	0.00

661	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	16,238,920,887.45	-16,238,920,887.45	0.00
662	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	16,487,301,970.73	-16,487,301,970.73	0.00
663	0517021005	OBAFEMI AWOLOWO UNIVERSITY	10,088,921,727.18	-10,088,921,727.18	0.00
664	0517021006	UNIVERSITY OF BENIN	13,291,693,622.60	-13,291,693,622.60	0.00
665	0517021007	UNIVERSITY OF JOS	11,126,737,205.24	-11,126,737,205.24	0.00
666	0517021008	UNIVERSITY OF CALABAR	13,922,478,824.25	-13,922,478,824.25	0.00
667	0517021009	UNIVERSITY OF ILORIN	8,721,793,143.18	-8,721,793,143.18	0.00
668	0517021010	UNIVERSITY OF ABUJA	6,070,616,244.98	-6,070,616,244.98	0.00
669	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	2,066,834,330.18	-2,066,834,330.18	0.00
670	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	2,254,881,949.40	-2,254,881,949.40	0.00
671	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	4,582,713,553.24	-4,582,713,553.24	0.00
672	0517021014	UNIVERSITY OF PORT HARCOURT	9,807,998,832.76	-9,807,998,832.76	0.00
673	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,323,905,318.01	-4,323,905,318.01	0.00
674	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	9,231,324,749.37	-9,231,324,749.37	0.00
675	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,947,042,259.00	-4,947,042,259.00	0.00
676	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	4,474,402,829.62	-4,474,402,829.62	0.00
677	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	3,307,276,086.57	-3,307,276,086.57	0.00
678	0517021020	UNIVERSITY OF UYO	8,975,160,327.31	-8,975,160,327.31	0.00
679	0517021021	UNIVERSITY OF MAIDUGURI	10,218,869,874.47	-10,218,869,874.47	0.00
680	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	7,909,340,791.71	-7,909,340,791.71	0.00
681	0517021023	BAYERO UNIVERSITY, KANO	9,772,024,286.80	-9,772,024,286.80	0.00
682	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	7,810,772,909.81	-7,810,772,909.81	0.00
683	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	661,057,298.52	-661,057,298.52	0.00
684	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	470,560,298.55	-470,560,298.55	0.00
685	0517021027	ARABIC LANGUAGE VILLAGE BORNO	66,077,041.28	-66,077,041.28	0.00
686	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	451,867,603.66	-451,867,603.66	0.00
687	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,413,986,417.43	-2,413,986,417.43	0.00
688	0517021030	FEDERAL UNIVERSITY OTUOKE	3,142,617,907.24	-3,142,617,907.24	0.00
689	0517021031	FEDERAL UNIVERSITY DUTSE	2,702,697,176.91	-2,702,697,176.91	0.00
690	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	4,134,774,521.89	-4,134,774,521.89	0.00
691	0517021033	FEDERAL UNIVERSITY LAFIA	2,453,008,460.02	-2,453,008,460.02	0.00
692	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,280,489,423.64	-2,280,489,423.64	0.00

693	0517021035	FEDERAL UNIVERSITY KASHERE	2,561,620,769.94	-2,561,620,769.94	0.00
694	0517021036	FEDERAL UNIVERSITY LOKOJA	1,915,095,777.06	-1,915,095,777.06	0.00
695	0517021037	FEDERAL UNIVERSITY WUKARI	3,038,103,894.06	-3,038,103,894.06	0.00
696	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,973,909,182.75	-1,973,909,182.75	0.00
697	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,701,447,684.19	-1,701,447,684.19	0.00
698	0517021040	FEDERAL UNIVERSITYOF GUSAU	1,705,610,366.42	-1,705,610,366.42	0.00
699	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,194,072,442.78	-1,194,072,442.78	0.00
700	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,884,574,830.58	-1,884,574,830.58	0.00
701	0517024001	NATIONAL OPEN UNIVERSITY	5,018,641,509.80	-5,018,641,509.80	0.00
702	0517026001	F.S.C. SOKOTO	246,606,938.34	-246,606,938.34	0.00
703	0517026002	FGC AZARE	241,233,948.05	-241,233,948.05	0.00
704	0517026003	FGC BUNI-YADI	123,415,394.35	-123,415,394.35	0.00
705	0517026004	FGC BIRIN YAURI	219,565,599.98	-219,565,599.98	0.00
706	0517026005	FGC DAURA	262,674,022.55	-262,674,022.55	0.00
707	0517026006	FGC GANYE	198,524,557.15	-198,524,557.15	0.00
708	0517026007	FGC GARKI	489,455,323.35	-489,455,323.35	0.00
709	0517026008	FGC IJANIKIN	575,466,121.17	-575,466,121.17	0.00
710	0517026009	FGC IKET NISE	304,431,356.79	-304,431,356.79	0.00
711	0517026010	FGC IKET VANDAKYA	310,527,516.52	-310,527,516.52	0.00
712	0517026011	FGC IKOM	272,566,647.97	-272,566,647.97	0.00
713	0517026012	FGC IKOT EKPENE	313,318,543.38	-313,318,543.38	0.00
714	0517026013	FGC IKURIN	367,360,259.77	-367,360,259.77	0.00
715	0517026014	FGC JOS	474,947,217.48	-474,947,217.48	0.00
716	0517026015	FGC KADUNA	510,315,962.62	-510,315,962.62	0.00
717	0517026016	FGC KANO	425,424,700.20	-425,424,700.20	0.00
718	0517026017	FGC KEFFI	401,869,973.85	-401,869,973.85	0.00
719	0517026018	FGC KIYAWA	241,617,493.31	-241,617,493.31	0.00
720	0517026019	FGC KWALI	501,503,364.90	-501,503,364.90	0.00
721	0517026020	FGC MAIDUGURI	380,454,588.43	-380,454,588.43	0.00
722	0517026021	FGC MINJIBIR	241,006,850.36	-241,006,850.36	0.00
723	0517026022	FGC MINNA	467,504,526.93	-467,504,526.93	0.00
724	0517026023	FGC ODIKOLOGUNA	148,639,369.06	-148,639,369.06	0.00
725	0517026024	FGC ODOGBOLU	338,118,284.47	-338,118,284.47	0.00

726	0517026025	FGC OGBOMOSHMO	368,911,614.74	-368,911,614.74	0.00
727	0517026026	FGC OGOJA	158,925,894.02	-158,925,894.02	0.00
728	0517026027	FGC OHAFIA	195,656,950.64	-195,656,950.64	0.00
729	0517026028	FGC OKIGWE	392,529,106.13	-392,529,106.13	0.00
730	0517026029	FGC OKPOSI	238,478,211.16	-238,478,211.16	0.00
731	0517026030	FGC ONITSHA	308,906,218.43	-308,906,218.43	0.00
732	0517026031	FGC PORT HARCOURT	451,138,441.99	-451,138,441.99	0.00
733	0517026032	FGC POTISKUM	180,885,336.91	-180,885,336.91	0.00
734	0517026033	FGC RUBBOCHI	218,124,924.09	-218,124,924.09	0.00
735	0517026034	FGC SOKOTO	333,649,121.98	-333,649,121.98	0.00
736	0517026035	FGC UGWOLAWO	223,099,259.56	-223,099,259.56	0.00
737	0517026036	FGC WARRI	397,529,717.89	-397,529,717.89	0.00
738	0517026037	FGC ZARIA	326,024,253.58	-326,024,253.58	0.00
739	0517026038	FGC, BILLIRI	249,722,863.91	-249,722,863.91	0.00
740	0517026039	FGC, IDO-ANI	265,831,957.46	-265,831,957.46	0.00
741	0517026040	FGC, IKOLE	227,751,181.58	-227,751,181.58	0.00
742	0517026041	FGGC ABAJI	282,592,857.53	-282,592,857.53	0.00
743	0517026042	FGGC ABULOMA	339,804,899.36	-339,804,899.36	0.00
744	0517026043	FGGC AKURE	354,955,990.99	-354,955,990.99	0.00
745	0517026044	FGGC ANKA	210,738,553.79	-210,738,553.79	0.00
746	0517026045	FGGC BAJOGA	128,898,653.42	-128,898,653.42	0.00
747	0517026046	FGGC BAKORI	339,056,625.24	-339,056,625.24	0.00
748	0517026047	FGGC BAUCHI	341,667,029.82	-341,667,029.82	0.00
749	0517026048	FGGC BENIN	389,243,978.75	-389,243,978.75	0.00
750	0517026049	FGGC BIDA	251,283,896.58	-251,283,896.58	0.00
751	0517026050	FGGC BWARI	561,695,493.36	-561,695,493.36	0.00
752	0517026051	FGGC CALABAR	332,019,670.07	-332,019,670.07	0.00
753	0517026052	FGGC EFON ALAYE	181,754,338.52	-181,754,338.52	0.00
754	0517026053	FGGC EFON IMNRINGI	190,628,813.61	-190,628,813.61	0.00
755	0517026054	FGGC ENUGU	647,274,992.69	-647,274,992.69	0.00
756	0517026055	FGGC EZZAMGBO ABAKALIKI	248,808,765.30	-248,808,765.30	0.00
757	0517026056	FGGC GBOKO	303,693,853.09	-303,693,853.09	0.00
758	0517026057	FGGC GUSAU	260,807,042.17	-260,807,042.17	0.00

759	0517026058	FGGC GWANDU	236,514,935.91	-236,514,935.91	0.00
760	0517026059	FGGC IBILLO	193,306,422.20	-193,306,422.20	0.00
761	0517026060	FGGC IBUSA	309,470,630.81	-309,470,630.81	0.00
762	0517026061	FGGC IKOT-OBIO-ITONG	248,364,052.26	-248,364,052.26	0.00
763	0517026062	FGGC ILORIN	375,246,690.67	-375,246,690.67	0.00
764	0517026063	FGGC IPETUMODU	263,187,577.26	-263,187,577.26	0.00
765	0517026064	FGGC JALINGO	277,213,716.11	-277,213,716.11	0.00
766	0517026065	FGGC KABBA	245,131,905.50	-245,131,905.50	0.00
767	0517026066	FGGC KAZAURE	247,583,517.85	-247,583,517.85	0.00
768	0517026067	FGGC KEANA	140,532,677.49	-140,532,677.49	0.00
769	0517026068	FGGC LANGTANG	258,949,359.78	-258,949,359.78	0.00
770	0517026069	FGGC LEJJA	264,723,424.33	-264,723,424.33	0.00
771	0517026070	FGGC MONGUNO	131,740,492.51	-131,740,492.51	0.00
772	0517026071	FGGC NEW BUSA	149,956,222.24	-149,956,222.24	0.00
773	0517026072	FGGC OMU-ARAN	215,949,666.65	-215,949,666.65	0.00
774	0517026073	FGGC OWERRI	476,422,574.57	-476,422,574.57	0.00
775	0517026074	FGGC OYO	420,146,493.20	-420,146,493.20	0.00
776	0517026075	FGGC SHAGAMU	380,605,068.70	-380,605,068.70	0.00
777	0517026076	FGGC GUMI TAMBAWAL	211,040,648.16	-211,040,648.16	0.00
778	0517026077	FGGC UMUAHIA	368,497,138.51	-368,497,138.51	0.00
779	0517026078	FGGC WUKARI	264,559,604.19	-264,559,604.19	0.00
780	0517026079	FGGC, YOLA	3,092,696,698.33	-3,092,696,698.33	0.00
781	0517026080	FSTC AHOADA	177,259,251.12	-177,259,251.12	0.00
782	0517026081	FSTC AWKA	318,214,096.81	-318,214,096.81	0.00
783	0517026082	FSTC JUBU-IMUSHIN	286,329,398.53	-286,329,398.53	0.00
784	0517026083	FSTC MICHIKA	76,639,935.20	-76,639,935.20	0.00
785	0517026084	FSTC TUNGBO - YENAGOA	149,578,100.73	-149,578,100.73	0.00
786	0517026085	FSTC USI-EKITI	189,063,843.73	-189,063,843.73	0.00
787	0517026086	FTC IKARE	217,749,023.40	-217,749,023.40	0.00
788	0517026087	FTC ILESA	309,915,802.19	-309,915,802.19	0.00
789	0517026088	FTC JALINGO	254,363,604.16	-254,363,604.16	0.00
790	0517026089	FTC KAFANCHAN	249,197,499.30	-249,197,499.30	0.00
791	0517026090	FTC LASSA	94,597,505.49	-94,597,505.49	0.00

792	0517026091	FTC OHANSO	225,871,760.33	-225,871,760.33	0.00
793	0517026092	FTC OROZO	484,013,064.77	-484,013,064.77	0.00
794	0517026093	FTC OTOBI	222,443,792.62	-222,443,792.62	0.00
795	0517026094	FTC OTUPKO	234,245,564.28	-234,245,564.28	0.00
796	0517026095	FTC SHIRORO	274,038,254.26	-274,038,254.26	0.00
797	0517026096	FTC UROMI	238,491,018.43	-238,491,018.43	0.00
798	0517026097	FTC UYO	324,745,982.73	-324,745,982.73	0.00
799	0517026098	FTC YABA	748,634,440.27	-748,634,440.27	0.00
800	0517026099	FTC ZURU	225,678,400.85	-225,678,400.85	0.00
801	0517026100	KING'S COLLEGE	539,003,101.59	-539,003,101.59	0.00
802	0517026101	QUEEN'S COLLEGE LAGOS	614,082,658.70	-614,082,658.70	0.00
803	0517026102	SULEJA ACADEMY	436,407,835.71	-436,407,835.71	0.00
804	0517026103	FSTC,DOMA	162,123,237.55	-162,123,237.55	0.00
805	0517026104	FSTC DAYI	133,958,530.69	-133,958,530.69	0.00
806	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	156,682,012.57	-156,682,012.57	0.00
807	0517028001	UNESCO PARIS	491,799,225.85	-491,799,225.85	0.00
808	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	898,810,091.31	-898,810,091.31	0.00
809	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,984,129,467.35	-1,984,129,467.35	
810	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	9,579,131,932.81	-9,579,131,932.81	0.00
811	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00
812	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,976,129,589.33	-1,976,129,589.33	0.00
813	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	73,347,581.59	-73,347,581.59	0.00
814	0521006001	RADIOGRAPHERS REGISTRATION BOARD	187,192,364.73	-187,192,364.73	0.00
815	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	124,928,848.07	-124,928,848.07	0.00
816	0521008001	HEALTH RECORDS REGISTRATION BOARD	156,235,675.73	-156,235,675.73	0.00
817	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	179,729,979.21	-179,729,979.21	0.00
818	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	69,478,970.43	-69,478,970.43	0.00
819	0521011001	NURSING AND MIDWIFERY COUNCIL	264,001,100.59	-264,001,100.59	0.00
820	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	530,148,033.13	-530,148,033.13	0.00
821	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	214,517,802.54	-214,517,802.54	0.00
822	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	4,520,420,068.68	-4,520,420,068.68	0.00
823	0521015001	MEDICAL REHABILITATION THERAPY BOARD	256,410,576.25	-256,410,576.25	0.00

824	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	454,420,765.49	-454,420,765.49	0.00
825	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	32,444,714.64	-32,444,714.64	0.00
826	0521018001	NURSE TUTOR TRAINING - ENUGU	14,050,682.69	-14,050,682.69	0.00
827	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	97,860,622.20	-97,860,622.20	0.00
828	0521020001	NURSE TUTOR TRAINNING KADUNA	56,843,023.69	-56,843,023.69	0.00
829	0521021001	NURSE TUTOR TRAINNING IBADAN	20,189,844.54	-20,189,844.54	0.00
830	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	233,108,618.38	-233,108,618.38	0.00
831	0521023004	NHETC, ENUGU	417,914.76	-417,914.76	0.00
832	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	21,369,329.34	-21,369,329.34	0.00
833	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	1,503,461.19	-1,503,461.19	0.00
834	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	25,123,522.34	-25,123,522.34	0.00
835	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	10,061,979,099.74	-10,061,979,099.74	0.00
836	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	6,755,729,817.09	-6,755,729,817.09	0.00
837	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	5,600,875,683.10	-5,600,875,683.10	0.00
838	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	9,663,556,323.60	-9,663,556,323.60	0.00
839	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	7,507,666,667.95	-7,507,666,667.95	0.00
840	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	7,218,767,779.69	-7,218,767,779.69	0.00
841	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	6,781,512,147.73	-6,781,512,147.73	0.00
842	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	6,339,883,553.01	-6,339,883,553.01	0.00
843	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	7,077,327,075.40	-7,077,327,075.40	0.00
844	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	8,046,172,734.20	-8,046,172,734.20	0.00
845	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	6,229,957,904.01	-6,229,957,904.01	0.00
846	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,809,921,868.87	-5,809,921,868.87	0.00
847	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	5,996,336,293.17	-5,996,336,293.17	0.00
848	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	8,160,608,386.66	-8,160,608,386.66	0.00
849	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	5,498,762,929.29	-5,498,762,929.29	0.00
850	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	3,517,558,635.39	-3,517,558,635.39	0.00
851	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	4,853,643,653.10	-4,853,643,653.10	0.00
852	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	5,251,097,758.67	-5,251,097,758.67	0.00
853	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	1,204,000.00	-1,204,000.00	0.00
854	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,584,335,271.84	-1,584,335,271.84	0.00
855	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	816,198,549.79	-816,198,549.79	0.00

856	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,738,121,740.76	-1,738,121,740.76	0.00
857	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,962,275,595.10	-1,962,275,595.10	0.00
858	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	1,115,099,665.00	-1,115,099,665.00	0.00
859	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	2,955,603,777.77	-2,955,603,777.77	0.00
860	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	2,199,549,066.31	-2,199,549,066.31	0.00
861	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	243,776,633.94	-243,776,633.94	0.00
862	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,440,635,768.07	-1,440,635,768.07	0.00
863	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,212,007,616.00	-3,212,007,616.00	0.00
864	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,894,952,334.81	-1,894,952,334.81	0.00
865	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,513,435,114.52	-2,513,435,114.52	0.00
866	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	626,610,307.78	-626,610,307.78	0.00
867	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	4,452,220,022.11	-4,452,220,022.11	0.00
868	0521027018	FEDERAL MEDICAL CENTRE, OWO	3,869,507,691.08	-3,869,507,691.08	0.00
869	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	4,852,404,729.91	-4,852,404,729.91	0.00
870	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	5,986,933,217.10	-5,986,933,217.10	0.00
871	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	4,555,146,252.01	-4,555,146,252.01	0.00
872	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,709,142,663.07	-2,709,142,663.07	0.00
873	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	0.00	0.00
874	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	2,361,643,879.35	-2,361,643,879.35	0.00
875	0521027025	FEDERAL MEDICAL CENTRE, ASABA	4,110,637,412.42	-4,110,637,412.42	0.00
876	0521027026	FEDERAL MEDICAL CENTRE, BIDA	2,807,099,411.39	-2,807,099,411.39	0.00
877	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	2,773,560,806.08	-2,773,560,806.08	0.00
878	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	3,092,696,698.33	-3,092,696,698.33	0.00
881	0521027031	FEDERAL MEDICAL CENTRE, KOGI	3,143,916,797.92	-3,143,916,797.92	0.00
882	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,246,373,905.42	-2,246,373,905.42	0.00
883	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	2,503,138,946.32	-2,503,138,946.32	0.00
884	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	2,633,088,856.02	-2,633,088,856.02	0.00
885	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,531,474,409.54	-1,531,474,409.54	0.00
886	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	8,057,273,929.11	-8,057,273,929.11	0.00
887	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	4,697,920,363.25	-4,697,920,363.25	0.00
888	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,529,357,272.96	-2,529,357,272.96	0.00
889	0521027039	NATIONAL EYE CENTRE KADUNA	948,289,988.46	-948,289,988.46	0.00

890	0521027040	NATIONAL EAR CARE CENTRE KADUNA	948,289,988.46	-948,289,988.46	0.00
891	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	144,417,493.76	-144,417,493.76	0.00
892	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	685,100,800.33	-685,100,800.33	0.00
893	0521027043	ONCHO BAUCHI	314,522.08	-314,522.08	0.00
894	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	682,962,296.59	-682,962,296.59	0.00
895	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	1,312,500.00	-1,312,500.00	
896	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	1,326,553.26	-1,326,553.26	0.00
897	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	1,312,500.00	-1,312,500.00	0.00
898	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	1,312,500.00	-1,312,500.00	
899	0521029001	PHS, ABUJA	558,148.68	-558,148.68	0.00
900	0521029002	PHS, YOLA	558,148.68	-558,148.68	0.00
901	0521029003	PHS, JALINGO	558,148.68	-558,148.68	0.00
902	0521029004	PHS, MAIDUGURI	558,148.68	-558,148.68	0.00
903	0521029005	PHS, DAMATURU	558,148.68	-558,148.68	0.00
904	0521029006	PHS, KANO	976,760.19	-976,760.19	0.00
905	0521029007	PHS, KASTINA	976,760.19	-976,760.19	0.00
906	0521029008	PHS, DUTSE	976,760.19	-976,760.19	0.00
907	0521029009	PHS, ILORIN	976,760.19	-976,760.19	0.00
908	0521029010	PHS, SOKOTO	976,760.19	-976,760.19	0.00
909	0521029011	PHS, IBADAN	1,085,289.31	-1,085,289.31	0.00
910	0521029012	PHS, ABEOKUTA	714,260.19	-714,260.19	0.00
911	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	976,760.19	-976,760.19	0.00
912	0521029014	PHS, CALABAR	987,290.00	-987,290.00	0.00
913	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	976,760.19	-976,760.19	0.00
914	0521029016	PHS, WARRI	976,010.19	-976,010.19	0.00
916	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	791,472.50	-791,472.50	0.00
917	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	658,819,119.64	-658,819,119.64	0.00
918	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	616,637,423.57	-616,637,423.57	0.00
919	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	245,131,905.50	-245,131,905.50	0.00
920	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	359,992,969.81	-359,992,969.81	0.00
921	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	194,498,219.53	-194,498,219.53	0.00
922	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	9,268,988.75	-9,268,988.75	0.00

923	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	93,582,546.52	-93,582,546.52	0.00
924	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	8,064,049.00	-8,064,049.00	0.00
925	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	96,374,798.53	-96,374,798.53	0.00
927	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	430,801,438.67	-430,801,438.67	0.00
928	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	623,871,814.94	-623,871,814.94	0.00
929	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	666,947,572.01	-666,947,572.01	0.00
930	0521049001	NATIONAL HOSPITAL	6,311,238,955.63	-6,311,238,955.63	0.00
931	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,112,755,630.13	-2,112,755,630.13	0.00
932	0535002001	NATIONAL PARK HEADQUARTERS	222,089,312.57	-222,089,312.57	0.00
933	0535003001	KAINJI NATIONAL PARK	471,650,757.40	-471,650,757.40	0.00
934	0535004001	OYO NATIONAL PARK	333,329,482.56	-333,329,482.56	0.00
935	0535005001	CHAD BASIN NATIONAL PARK	230,397,258.17	-230,397,258.17	0.00
936	0535006001	GASHAKA GUMTI NATIONAL PARK	333,174,591.00	-333,174,591.00	0.00
937	0535007001	CROSS RIVER NATIONAL PARK	469,417,950.00	-469,417,950.00	0.00
938	0535008001	KAMUKU NATIONAL PARK	203,408,583.24	-203,408,583.24	0.00
939	0535009001	OKUMU NATIONAL PARK	180,423,358.60	-180,423,358.60	0.00
940	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	462,258,587.80	-462,258,587.80	0.00
941	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	895,018,584.19	-895,018,584.19	0.00
942	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	563,759,331.53	-563,759,331.53	0.00
943	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,837,813,123.24	-1,837,813,123.24	0.00
944	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	512,619,575.54	-512,619,575.54	0.00
945	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,685,552,904.31	-1,685,552,904.31	0.00
946	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,895,103,978.75	-2,895,103,978.75	0.00
947	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	294,144,912.84	-294,144,912.84	0.00
948	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	106,052,698.59	-106,052,698.59	0.00
949	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	391,680,031.00	-391,680,031.00	0.00
950	0543001001	NATIONAL POPULATION COMMISSION	5,022,316,082.64	-5,022,316,082.64	0.00
		GRAND-TOTAL	**8,101,138,219,106.11**	**-8,101,138,219,106.11**	**0.00**

OTHER FUND

S/N	ADMIN. CODE	MDA	OTHER FUND ₦
		ECONOMIC SECTOR	
1		CONSOLIDATED REVENUE FUND	983,838,617,969.41
2	0252042001	LOWER BENUE RBDA	125,000.00
		GRAND-TOTAL	**983,833,742,969.41**

NOTE 11:
SALARIES & WAGES

S/N	ADMIN. CODE	MDA	SALARIES AND WAGES	ALLOWANCES	SOCIAL CONTRIBUTIONS	TOTALS	BUDGET	VARIANCE
			210101	210201	210202			
			₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR						
	0111001001	STATE HOUSE - HQTRS	1,309,150,296.19	223,000,000.00	103,717,528.64	1,635,867,824.83	1,696,693,511.00	60,825,686.17
	0111006001	NIPSS, KURU	493,113,397.33	17,663,495.76	39,667,097.17	550,443,990.26	620,811,071.00	70,367,080.74
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	881,629,569.40	110,000,000.00	60,403,521.11	1,052,033,090.51	1,498,448,646.00	446,415,555.49
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	760,975,540.76	21,597,325.77	55,226,710.66	837,799,577.19	836,552,978.00	-1,246,599.19
	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	7,180,322,021.84	1,378,034,343.74	294,258,891.21	8,852,615,256.79	12,717,459,272.00	3,864,844,015.21
	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	583,637.00	0.00	583,637.00	385,310,825.00	384,727,188.00
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	321,325,516.28	3,125,164.90	22,818,971.57	347,269,652.75	408,758,760.00	61,489,107.25
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	604,987,297.89	0.00	53,289,543.73	658,276,841.62	763,201,233.00	104,924,391.38
	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	775,781,871.93	0.00	64,611,059.98	840,392,931.91	953,035,529.00	112,642,597.09
	0112001001	NASS MANAGEMENT	114,583,333,333.37	0.00	0.00	114,583,333,333.37	8,576,260,225.00	-106,007,073,108.37
	0112002001	SENATE	1,856,510,517.00	0.00	0.00	1,856,510,517.00	1,856,510,517.00	0.00

	0112003001	HOUSE OF REPRESENTATIVES	4,923,743,127.00	0.00	0.00	4,923,743,127.00	4,923,743,127.00	0.00
	0112004001	NATIONAL ASSEMBLY COMMISSION	5,961,334,832.30	439,375,107.80	0.00	6,400,709,940.10	1,175,626,305.00	-5,225,083,635.10
	0112005001	LEGISLATIVE AIDES	7,972,728,046.38	1,106,595.14	0.00	7,973,834,641.52	9,517,127,214.00	1,543,292,572.48
	0112008001	GENERAL SERVICE	0.00	854,493.00	140,000,000.00	140,854,493.00	-	-140,854,493.00
	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	356,992,275.38	0.00	0.00	356,992,275.38	433,771,911.00	76,779,635.62
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	11,498,376,560.63	809,161,954.70	919,594,358.84	13,227,132,874.17	14,937,546,067.00	1,710,413,192.83
	0116002001	DEFENCE HEADQURTERS	238,553,204.34	0.00	0.00	238,553,204.34	695,215,500.00	456,662,295.66
	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	99,793,777.78	0.00	0.00	99,793,777.78	100,000,000.00	206,222.22
	0116003001	NIGERIAN ARMY	148,664,371,752.24	51,782,162,088.84	4,831,731,704.98	205,278,265,546.06	189,996,215,155.00	-15,282,050,391.06
	116003002	NIGERIA ARMY UNIVERSITY, BIU	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00
	0116004001	NIGERIAN NAVY	34,097,254,800.00	14,392,231,622.82	8,159,671,499.75	56,649,157,922.57	61,940,943,865.00	5,291,785,942.43
	0116005001	NIGERIAN AIRFORCE	30,072,337,929.11	22,507,555,401.66	1,142,755,733.23	53,722,649,064.00	58,483,162,441.00	4,760,513,377.00
	0116006001	NIGERIANACADEMY DEFENCE(NDA)	777,873,290.44	44,757,597.36	427,374,280.52	1,250,005,168.32	8,146,752,248.00	6,896,747,079.68
	0116007001	NIGERIANCOLLEGE DEFENCE	2,648,191,333.15	0.00	0.00	2,648,191,333.15	2,901,035,933.00	252,844,599.85
	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	227,751,517.23	1,859,710,617.83	180,864,275.73	2,268,326,410.79	2,737,626,864.00	469,300,453.21
	0116009001	NIGERIANRESETTLE MENTARMEDCENTRE ,FORCES LAGOS	0.00	3,209,569,657.65	0.00	3,209,569,657.65	2,962,679,684.00	-246,889,973.65
	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	969,584,995.74	18,445,785.68	87,297,725.20	1,075,328,506.62	1,068,923,882.00	-6,404,624.62
	0116012001	DEFENCE AGENCY INTELLIGENCE	910,548,124.98	35,662,143.82	164,973,369.00	1,111,183,637.80	10,752,963,263.00	9,641,779,625.20
	0116015017	DEFENCE MISSIONS	0.00	0.00	0.00	0.00	7,155,495,902.00	7,155,495,902.00
	116018002	DEFENCE SPACE ADMINISTRATION	548,302,062.66	415,854,447.88	59,903,369.20	1,024,059,879.74	549,821,655.00	-474,238,224.74

	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,477,556,840.33	0.00	204,182,996.40	2,681,739,836.73	3,674,369,633.00	992,629,796.27
	0119002001	TECHNICAL AIDS CORPS	10,507,178.36	3,257,598,609.72	0.00	3,268,105,788.08	4,200,967,439.00	932,861,650.92
	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	328,850,097.30	0.00	27,019,803.60	355,869,900.90	412,488,841.00	56,618,940.10
	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	104,284,263.05	0.00	8,360,536.82	112,644,799.87	136,347,729.00	23,702,929.13
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	171,025,448.47	0.00	13,704,787.47	184,730,235.94	228,417,109.00	43,686,873.06
	0119009001	FOREIGN MISSION: ABIDJAN	55,393,792.25	157,563,600.71	0.00	212,957,392.96	195,746,329.00	-17,211,063.96
	0119009002	FOREIGN MISSION: ACCRA	78,710,008.64	41,435,759.55	3,939,518.81	124,085,287.00	228,346,353.00	104,261,066.00
	0119009003	FOREIGN MISSION: ADDIS ABABA	59,830,332.28	192,592,112.12	0.00	252,422,444.40	305,042,155.00	52,619,710.60
	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	200,915,960.00	200,915,960.00
	0119009005	FOREIGN MISSION: ANKARA	106,281,818.18	156,838,196.97	31,060,976.27	294,180,991.42	275,835,911.00	-18,345,080.42
	0119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	217,140,969.00	217,140,969.00
	0119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	0.00	280,224,494.00	280,224,494.00
	0119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	0.00	194,432,812.00	194,432,812.00
	0119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	0.00	299,378,650.00	299,378,650.00
	0119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	0.00	147,756,199.00	147,756,199.00
	0119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	0.00	191,343,551.00	191,343,551.00
	0119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	0.00	179,546,966.00	179,546,966.00
	0119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	0.00	419,031,396.00	419,031,396.00
	0119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	0.00	195,247,378.00	195,247,378.00

	0119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	0.00	612,314,266.00	612,314,266.00
	0119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	0.00	334,633,174.00	334,633,174.00
	0119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	0.00	159,850,055.00	159,850,055.00
	0119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	0.00	433,500,801.00	433,500,801.00
	0119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	0.00	191,916,517.00	191,916,517.00
	0119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	423,637,509.00	423,637,509.00
	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	0.00	0.00	307,120,147.00	307,120,147.00
	0119009023	FOREIGN MISSION: BUDAPEST	90,332,186.14	121,974,525.98	2,473,048.07	214,779,760.19	313,888,150.00	99,108,389.81
	0119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	0.00	202,972,971.00	202,972,971.00
	0119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	0.00	330,033,700.00	330,033,700.00
	0119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	0.00	202,524,776.00	202,524,776.00
	0119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	217,321,312.00	217,321,312.00
	0119009028	FOREIGN MISSION: CANBERRA	115,384,096.62	110,838,906.06	6,480,243.24	232,703,245.92	269,784,001.00	37,080,755.08
	0119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	0.00	258,684,764.00	258,684,764.00
	0119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	0.00	199,954,073.00	199,954,073.00
	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	147,164,204.00	147,164,204.00
	0119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	0.00	207,999,150.00	207,999,150.00
	0119009033	FOREIGN MISSION: DAMASCUS	0.00	0.00	0.00	0.00	201,393,841.00	201,393,841.00
	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	0.00	258,189,213.00	258,189,213.00
	0119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	168,314,875.00	168,314,875.00
	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	7,496,732.03	103,941,832.04	0.00	111,438,564.07	204,366,012.00	92,927,447.93
	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	0.00	267,977,953.00	267,977,953.00

	0119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	0.00	222,182,633.00	222,182,633.00
	0119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	0.00	231,098,313.00	231,098,313.00
	0119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	0.00	507,908,269.00	507,908,269.00
	0119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	0.00	203,375,438.00	203,375,438.00
	0119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	0.00	228,561,838.00	228,561,838.00
	0119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	0.00	211,982,117.00	211,982,117.00
	0119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	0.00	228,722,352.00	228,722,352.00
	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	0.00	0.00	0.00	173,010,458.00	173,010,458.00
	0119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	0.00	215,732,643.00	215,732,643.00
	0119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	0.00	260,208,687.00	260,208,687.00
	0119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	0.00	220,809,162.00	220,809,162.00
	0119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	0.00	196,106,375.00	196,106,375.00
	0119009051	FOREIGN MISSION: KHARTOUM	0.00	0.00	0.00	0.00	198,126,468.00	198,126,468.00
	0119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	0.00	395,604,687.00	395,604,687.00
	0119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	0.00	218,124,525.00	218,124,525.00
	0119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	0.00	191,650,750.00	191,650,750.00
	0119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	0.00	184,622,261.00	184,622,261.00
	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	0.00	208,353,545.00	208,353,545.00
	0119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	0.00	162,530,055.00	162,530,055.00
	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	176,632,144.00	176,632,144.00
	0119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	0.00	199,121,761.00	199,121,761.00
	0119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	0.00	180,898,845.00	180,898,845.00

	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	948,609,480.00	948,609,480.00
	0119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	0.00	192,102,852.00	192,102,852.00
	0119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	0.00	160,847,220.00	160,847,220.00
	0119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	0.00	541,656,630.00	541,656,630.00
	0119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	0.00	194,456,577.00	194,456,577.00
	0119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	0.00	162,413,895.00	162,413,895.00
	0119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	0.00	203,091,456.00	203,091,456.00
	0119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	0.00	189,142,746.00	189,142,746.00
	0119009069	FOREIGN MISSION: MNROVIA	0.00	0.00	0.00	0.00	197,588,287.00	197,588,287.00
	0119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	0.00	392,831,994.00	392,831,994.00
	0119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	0.00	270,823,586.00	270,823,586.00
	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	0.00	265,985,723.00	265,985,723.00
	0119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	0.00	249,071,100.00	249,071,100.00
	0119009075	FOREIGN MISSION: NEW YORK (CG)	357,126,184.89	218,457,096.93	0.00	575,583,281.82	722,973,776.00	147,390,494.18
	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	0.00	1,263,633,572.00	1,263,633,572.00
	0119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	0.00	200,198,202.00	200,198,202.00
	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	148,487,260.00	148,487,260.00
	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	0.00	498,639,635.00	498,639,635.00
	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	0.00	199,155,935.00	199,155,935.00
	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	0.00	464,928,576.00	464,928,576.00
	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	186,439,357.00	186,439,357.00
	0119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	0.00	220,582,862.00	220,582,862.00

	0119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	0.00	186,140,762.00	186,140,762.00
	0119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	0.00	225,760,228.00	225,760,228.00
	0119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	0.00	269,262,234.00	269,262,234.00
	0119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	432,729,834.00	432,729,834.00
	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	207,914,790.00	207,914,790.00
	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	0.00	319,395,902.00	319,395,902.00
	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	0.00	301,644,778.00	301,644,778.00
	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	0.00	381,267,159.00	381,267,159.00
	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	291,672,025.00	291,672,025.00
	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	0.00	225,428,124.00	225,428,124.00
	0119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	0.00	293,403,034.00	293,403,034.00
	0119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	0.00	381,007,515.00	381,007,515.00
	0119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	0.00	421,347,614.00	421,347,614.00
	0119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	0.00	188,250,634.00	188,250,634.00
	0119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	0.00	252,750,028.00	252,750,028.00
	0119009103	FOREIGN MISSION: VIENNA	143,453,536.27	159,405,864.50	0.00	302,859,400.77	437,997,190.00	135,137,789.23
	0119009104	FOREIGN MISSION: WARSAW	59,616,523.37	89,748,009.09	18,081,151.06	167,445,683.52	251,947,912.00	84,502,228.48
	0119009105	FOREIGN MISSION: WASHINGTON	340,723,306.06	76,030,163.64	0.00	416,753,469.70	812,145,378.00	395,391,908.30
	0119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	0.00	237,644,838.00	237,644,838.00
	0119009107	FOREIGN MISSION: YAOUNDE	56,446,381.05	76,551,900.00	5,811,324.69	138,809,605.74	215,366,393.00	76,556,787.26
	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	0.00	215,730,748.00	215,730,748.00
	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	0.00	282,085,244.00	282,085,244.00

	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	0.00	207,899,212.00	207,899,212.00
	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	0.00	297,120,740.00	297,120,740.00
	0119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	0.00	232,017,857.00	232,017,857.00
	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	280,017,436.00	280,017,436.00
	0119009120	FOREIGN MISSION DOHA, QATAR	38,916,582.95	45,375,546.10	0.00	84,292,129.05	209,914,442.00	125,622,312.95
	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	149,987,377.27	0.00	149,987,377.27	155,820,338.00	5,832,960.73
	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00	0.00	318,378,993.00	318,378,993.00
	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	0.00	248,809,825.00	248,809,825.00
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	2,940,835,689.24	0.00	220,273,296.78	3,161,108,986.02	3,180,947,378.00	19,838,391.98
	0123003001	NIGERIAN TELEVISION AUTHORITY	4,413,660,588.96	500,000,000.00	348,073,619.60	5,261,734,208.56	6,081,783,786.00	820,049,577.44
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	4,892,401,179.72	1,197,063,795.00	433,337,643.51	6,522,802,618.23	7,449,295,475.00	926,492,856.77
	0123005001	NEWS AGENCY OF NIGERIA	821,133,157.48	359,000,000.00	-49,438,618.70	1,130,694,538.78	1,250,998,522.00	120,303,983.22
	0123006001	VOICE OF NIGERIA	1,107,140,326.59	365,409,335.28	92,311,075.28	1,564,860,737.15	1,700,263,077.00	135,402,339.85
	0123007001	NIGERIAN FILM CORPORATION	294,112,444.96	63,377,595.00	23,256,695.14	380,746,735.10	453,489,912.00	72,743,176.90
	0123008001	NATIONAL BROADCASTING COMMISION	515,500,155.63	58,860,000.00	39,355,521.25	613,715,676.88	680,047,172.00	66,331,495.12
	0123009001	NIGERIA PRESS COUNCIL	119,050,516.03	18,843,814.00	8,960,952.59	146,855,282.62	176,060,654.00	29,205,371.38
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	393,406,395.22	226,796,062.00	43,544,797.82	663,747,255.04	763,066,264.00	99,319,008.96
	0123011001	ADVERTISING PRACTIONERS OF	144,591,034.18	3,239,440.00	12,675,195.17	160,505,669.35	190,127,596.00	29,621,926.65

		NIGERIA						
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	484,686,964.74	0.00	40,156,254.22	524,843,218.96	572,628,715.00	47,785,496.04
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	2,583,611,850.61	158,199,297.00	181,569,284.71	2,923,380,432.32	3,436,332,838.00	512,952,405.68
	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,094,511,805.59	100,000,000.00	75,345,248.73	1,269,857,054.32	1,480,153,856.00	210,296,801.68
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	263,179,362.69	14,713,269.00	20,258,537.88	298,151,169.57	367,977,190.00	69,826,020.43
	0123011006	NATIONAL TROUPE OF NIGERIA	132,695,388.53	10,000,000.00	9,362,094.57	152,057,483.10	194,940,522.00	42,883,038.90
	0123011007	NATIONAL THEATRE	231,348,670.06	56,090,172.00	20,330,522.34	307,769,364.40	352,056,681.00	44,287,316.60
	0123011008	NATIONAL GALLERY OF ART	1,040,978,524.11	274,863,984.00	94,283,553.01	1,410,126,061.12	1,723,442,942.00	313,316,880.88
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	61,475,184.12	4,500,000.00	4,930,622.90	70,905,807.02	79,905,078.00	8,999,270.98
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	1,047,550,047.23	0.00	88,045,642.97	1,135,595,690.20	1,438,684,098.00	303,088,407.80
	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	1,182,753,179.54	0.00	82,961,103.24	1,265,714,282.78	1,356,296,011.00	90,581,728.22
	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES-JOS	98,311,643.01	0.00	8,085,863.79	106,397,506.80	137,697,366.00	31,299,859.20
	0123011017	NATIONAL ORIENTATION AGENCY	4,888,143,339.23	100,000.00	397,368,411.00	5,285,611,750.23	5,827,784,610.00	542,172,859.77
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	2,414,032,509.25	0.00	191,148,489.69	2,605,180,998.94	3,113,136,422.00	507,955,423.06
	0124002001	NIGERIAN PRISON SERVICE	35,348,498,851.63	2,240,175,000.00	3,658,333,065.34	41,247,006,916.97	47,914,301,454.00	6,667,294,537.03
	0124003001	NIGERIA IMMIGRATION SERVICE	30,933,909,973.24	13,794,616,770.18	3,254,410,759.05	47,982,937,502.47	46,294,109,288.00	-1,688,828,214.47

	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	53,878,914,172.98	10,825,842,328.33	6,005,563,970.34	70,710,320,471.65	71,635,819,363.00	925,498,891.35
	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	806,618,579.08	0.00	7,203,916.35	813,822,495.43	132,244,065.00	-681,578,430.43
	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	12,330,894.97	0.00	1,044,919.86	13,375,814.83	-	-13,375,814.83
	0124007001	FEDERAL FIRE SERVICE	2,365,374,735.45	124,444,430.00	178,341,535.77	2,668,160,701.22	3,509,091,560.00	840,930,858.78
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	1,128,188,346.40	56,021,556.04	108,544,135.94	1,292,754,038.38	1,300,209,286.00	7,455,247.62
	0124012001	POLICE FORMATION & COMMAND HQTRS	220,941,034,372.65	1,544,246,976.80	19,350,632,979.45	241,835,914,328.90	288,721,446,063.64	46,885,531,734.74
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,374,959,971.16	0.00	190,021,370.97	2,564,981,342.13	2,837,923,517.00	272,942,174.87
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	120,367,510.80	0.00	9,474,060.49	129,841,571.29	143,473,807.00	13,632,235.71
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	628,812,691.54	0.00	58,866,640.31	687,679,331.85	852,794,509.00	165,115,177.15
	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	67,096,885.00	67,096,885.00
	0125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	0.00	68,202,699.00	68,202,699.00
	0125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	0.00	67,290,991.00	67,290,991.00
	0125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	0.00	99,029,037.00	99,029,037.00
	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	0.00	54,042,815.00	54,042,815.00
	0125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	0.00	49,435,514.00	49,435,514.00
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	178,343,802.91	15,000.00	13,988,447.90	192,347,250.81	240,774,534.00	48,427,283.19

	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	75,565,297.53	0.00	5,563,287.24	81,128,584.77	112,212,011.00	31,083,426.23
	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	7,583,778.78	0.00	642,649.41	8,226,428.19	-	-8,226,428.19
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	1,678,970,218.20	0.00	130,113,650.77	1,809,083,868.97	1,947,674,911.00	138,591,042.03
	0145001001	PUBLIC COMPLAINTS COMMISSION	4,144,613,166.96	0.00	19,541,573.94	4,164,154,740.90	7,250,000,000.00	3,085,845,259.10
	0147001001	FEDERAL CIVIL SERVICE COMMISSION	447,251,981.23	0.00	31,554,716.50	478,806,697.73	573,147,419.00	94,340,721.27
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	62,447,211,174.01	2,169,082,848.67	197,996,423.31	64,814,290,445.99	45,500,000,000.00	-19,314,290,445.99
	0149001001	FEDERAL CHARACTER COMMISSION	1,462,619,828.87	147,941,253.34	56,074,788.92	1,666,635,871.13	2,121,540,028.00	454,904,156.87
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	659,585,515.96	0.00	54,834,513.15	714,420,029.11	775,890,022.00	61,469,992.89
	0156003001	NIGERIA COMMUNICATION SATELLITE	2,136,332,931.70	11,726,455.81	170,535,504.64	2,318,594,892.15	2,526,643,069.00	208,048,176.85
	0156006001	NIPOST	7,257,490,680.48	218,687,117.56	579,246,760.63	8,055,424,558.67	8,147,073,843.00	91,649,284.33
	0157001001	NATIONAL SECURITY ADVISER	16,778,561.90	281,455,230.98	32,438,550.08	330,672,342.96	3,431,154,170.00	3,100,481,827.04
	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	2,089,425,901.00	0.00	971,667,860.90	3,061,093,761.90	26,239,112,245.00	23,178,018,483.10
	0157003001	NATIONAL INTELLIGENT AGENCY	47,208,181.36	237,755,828.30	2,360,700.46	287,324,710.12	29,479,051,960.00	29,191,727,249.88
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	47,208,181.36	237,755,828.30	0.00	284,964,009.66	426,506,762.00	141,542,752.34
	0158001001	CODE OF CONDUCT TRIBUNAL	317,767,517.63	25,239,451.05	18,476,709.71	361,483,678.39	451,843,901.00	90,360,222.61
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY	434,156,706.66	0.00	43,354,479.90	477,511,186.56	831,800,198.00	354,289,011.44

		COMMISSION						
	0160001001	POLICE SERVICE COMMISSION HQTRS	434,156,706.66	0.00	43,354,479.90	477,511,186.56	5,895,704,391.00	5,418,193,204.44
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	3,231,430,769.26	124,760,230.27	134,132,175.11	3,490,323,174.64	3,398,984,614.00	-91,338,560.64
	0161003001	NATIONAL COMMISSION FOR REFUGEES	306,395,134.94	0.00	25,201,333.76	331,596,468.70	365,040,704.00	33,444,235.30
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,891,253,296.18	12,505,004.25	392,978,565.05	4,296,736,865.48	5,339,695,516.00	1,042,958,650.52
	0161006001	NATIONAL MERIT AWARD	27,597,703.62	60,000.00	2,001,333.52	29,659,037.14	32,056,921.00	2,397,883.86
	0161007001	FEDERAL ROAD SAFETY COMMISSION	21,522,676,144.27	5,400,000,000.00	1,914,599,689.73	28,837,275,834.00	32,953,271,223.00	4,115,995,389.00
	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	157,604,958.95	0.00	12,505,594.10	170,110,553.05	183,669,459.00	13,558,905.95
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	1,256,398,777.78	80,500,000.00	42,809,796.89	1,379,708,574.67	749,851,092.00	-629,857,482.67
	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	14,182,984,076.00	14,182,984,076.00	-	-14,182,984,076.00
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,193,875,603.00	0.00	92,661,960.01	1,286,537,563.01	374,019,179.00	-912,518,384.01
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	144,518,540.56	23,247,971.50	10,517,808.21	178,284,320.27	167,777,031.00	-10,507,289.27
	0161016001	NATIONAL LOTTERY TRUST FUND	346,362,180.69	102,851,912.00	29,326,320.94	478,540,413.63	456,844,910.00	-21,695,503.63
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	1,298,980,989.37	51,053,652.20	106,980,938.18	1,457,015,579.75	1,538,425,818.00	81,410,238.25
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	272,918,526.60	0.00	22,325,867.01	295,244,393.61	356,936,344.00	61,691,950.39
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA)	157,561,785.67	0.00	12,711,943.88	170,273,729.55	199,180,881.00	28,907,151.45

		HQTRS						
		TERTIARY EDUCATION TRUST FUND	2,128,526,691.18	758,949,734.89	316,013,332.52	3,203,489,758.59	-	-3,203,489,758.59
		ECONOMIC SECTOR						
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	5,635,670,674.59	100,000.00	452,668,967.76	6,088,439,642.35	7,340,190,577.00	1,251,750,934.65
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	219,211,695.02	3,285,667.66	18,212,077.60	240,709,440.28	327,684,468.00	86,975,027.72
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	284,536,729.80	1,019,550.00	23,502,235.00	309,058,514.80	362,046,043.00	52,987,528.20
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	360,289,136.88	0.00	30,530,902.45	390,820,039.33	439,970,408.00	49,150,368.67
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	883,843,286.77	0.00	74,297,870.15	958,141,156.92	1,090,320,419.00	132,179,262.08
	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,588,934,868.90	270,695,353.00	125,732,758.61	1,985,362,980.51	2,411,193,351.00	425,830,370.49
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,551,540,184.57	886,528.28	129,680,749.36	1,682,107,462.21	1,958,564,893.00	276,457,430.79
	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,310,555,750.49	0.00	109,374,961.87	1,419,930,712.36	1,735,784,599.00	315,853,886.64
	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	939,938,150.44	0.00	114,007,649.94	1,053,945,800.38	1,134,922,557.00	80,976,756.62
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	724,791,770.89	87,601,054.20	62,044,754.95	874,437,580.04	949,191,765.00	74,754,184.96
	0215011001	NATIONAL HORTICULTURAL	1,193,875,603.00	0.00	92,661,960.01	1,286,537,563.01	1,359,407,157.00	72,869,593.99

		RESEARCH INSTITUTE- IBADAN						
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	803,444,725.14	12,714,600.00	67,704,606.33	883,863,931.47	1,024,180,839.00	140,316,907.53
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	974,009,378.71	746,476.65	102,887,552.52	1,077,643,407.88	1,110,355,761.00	32,712,353.12
	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,052,459,071.66	0.00	88,011,616.91	1,140,470,688.57	1,276,305,091.00	135,834,402.43
	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	475,204,835.37	0.00	40,129,030.93	515,333,866.30	625,258,437.00	109,924,570.70
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	827,503,571.18	39,055,332.17	77,496,977.54	944,055,880.89	952,180,128.00	8,124,247.11
	0215019001	VETERINARY COUNCIL OF NIGERIA	79,817,326.10	0.00	5,466,021.57	85,283,347.67	103,665,194.00	18,381,846.33
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	740,362,768.44	86,165,168.00	62,588,944.41	889,116,880.85	962,296,691.00	73,179,810.15
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	339,567,947.99	0.00	28,060,262.95	367,628,210.94	450,533,429.00	82,905,218.06
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	458,064,503.80	0.00	38,415,901.31	496,480,405.11	653,253,611.00	156,773,205.89
	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	957,617,347.43	16,471,414.61	79,302,381.70	1,053,391,143.74	1,238,515,343.00	185,124,199.26
	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	255,498,880.35	0.00	20,830,574.12	276,329,454.47	324,456,387.00	48,126,932.53
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	310,330,421.76	40,000,000.00	26,291,622.11	376,622,043.87	511,083,127.00	134,461,083.13
	0215026001	COLLEGE OF VETERINARY AND	310,330,421.76	40,000,000.00	26,291,622.11	376,622,043.87	401,727,933.00	25,105,889.13

		MEDICAL LABORATORY TECHNOLOGY - VOM						
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	194,616,404.89	10,284,636.02	204,901,040.91	220,887,659.00	15,986,618.09
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	404,210,521.62	0.00	32,121,047.67	436,331,569.29	464,953,181.00	28,621,611.71
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	81,825,009.18	0.00	6,582,562.64	88,407,571.82	94,756,082.00	6,348,510.18
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	73,978,869.75	8,392,000.00	5,224,152.55	87,595,022.30	84,693,278.00	-2,901,744.30
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	93,359,123.43	0.00	7,580,861.92	100,939,985.35	107,209,082.00	6,269,096.65
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	1,226,750.00	275,955,072.02	23,124,084.98	300,305,907.00	329,500,994.00	29,195,087.00
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	179,931,979.81	0.00	13,673,533.32	193,605,513.13	207,782,515.00	14,177,001.87
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	428,232,452.70	0.00	35,837,328.99	464,069,781.69	515,688,079.00	51,618,297.31
	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	582,750,139.81	0.00	38,162,385.84	620,912,525.65	-	-620,912,525.65
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	172,302,683.12	9,830,000.00	12,915,644.10	195,048,327.22	250,866,172.00	55,817,844.78
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	539,345,482.24	0.00	45,485,017.66	584,830,499.90	762,620,976.00	177,790,476.10
	0215051001	NATIONAL	538,758,341.71	0.00	44,870,603.63	583,628,945.34	739,538,745.00	155,909,799.66

		AGRICULTURE SEEDS COUNCIL						
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	381,154,928.41	0.00	28,132,466.59	409,287,395.00	498,592,992.00	89,305,597.00
	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	0.00	38,551,937.00	38,551,937.00
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	315,154,289.23	26,032,840.81	341,187,130.04	379,516,521.00	38,329,390.96
	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	692,797,780.90	0.00	57,866,286.15	750,664,067.05	957,358,861.00	206,694,793.95
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	1,211,008,692.89	0.00	89,612,672.30	1,300,621,365.19	1,284,880,056.00	-15,741,309.19
	0220002001	DEBT MANAGEMENT OFFICE	361,246,512.64	0.00	29,810,552.45	391,057,065.09	435,768,793.00	44,711,727.91
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	196,261,211.16	1,027,439,315.89	15,062,501.24	1,238,763,028.29	378,994,501.00	-859,768,527.29
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	5,698,800,264.76	1,472,120,280.32	15,624,301,767.20	22,795,222,312.28	3,554,983,735.00	-19,240,238,577.28
	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	1,684,549,251.26	1,099,743,722.77	106,797,023.06	2,891,089,997.09	1,720,979,546.00	-1,170,110,451.09
	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,708,409,537.37	0.00	142,107,591.11	1,850,517,128.48	2,122,455,156.00	271,938,027.52
	0222002001	STANDARD ORGANIZATION OF NIGERIA	2,243,120,578.83	531,608,334.39	178,274,006.17	2,953,002,919.39	2,588,375,804.00	-364,627,115.39
	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	217,305,600.26	0.00	17,745,865.62	235,051,465.88	284,765,665.00	49,714,199.12

	0222005001	INDUSTRIAL TRAINING FUND	966,295,000.00	0.00	0.00	966,295,000.00	1,002,148,500.00	35,853,500.00
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	605,279,488.92	0.00	50,982,803.70	656,262,292.62	769,930,415.00	113,668,122.38
	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	5,372,727.40	0.00	8,061,471.79	13,434,199.19	81,245,102.00	67,810,902.81
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	574,210,828.14	490,390,000.00	44,401,031.43	1,109,001,859.57	710,602,098.00	-398,399,761.57
	0222009001	CONSUMER PROTECTION COUNCIL	441,941,267.72	0.00	36,112,063.97	478,053,331.69	552,281,647.00	74,228,315.31
	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	62,130,246.19	0.00	4,537,117.34	66,667,363.53	83,508,764.00	16,841,400.47
	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	0.00	152,432,500.00	152,432,500.00
	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	319,823,254.36	0.00	36,003,467.03	355,826,721.39	545,049,579.00	189,222,857.61
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	47,937,853.71	0.00	3,809,974.19	51,747,827.90	56,072,279.00	4,324,451.10
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	121,614,429.72	0.00	7,476,635.21	129,091,064.93	136,839,994.00	7,748,929.07
	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	0.00	46,767,149.00	46,767,149.00
	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	0.00	43,726,925.00	43,726,925.00
	0222027001	SMEDAN - H/QTRS	337,427,495.90	0.00	27,772,810.48	365,200,306.38	525,059,478.00	159,859,171.62
	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	533,073,190.41	0.00	41,021,589.91	574,094,780.32	747,646,008.00	173,551,227.68
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	1,744,949,095.88	0.00	0.00	1,744,949,095.88	1,660,350,070.00	-84,599,025.88

	0227002001	INDUSTRIAL ARBITRATION PANEL	372,860,184.29	0.00	36,237,200.86	409,097,385.15	442,067,872.00	32,970,486.85
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	331,465,270.61	0.00	27,896,110.36	359,361,380.97	462,758,258.00	103,396,877.03
	0227004001	NATIONAL PRODUCTIVITY CENTRE	659,426,235.52	0.00	55,879,778.95	715,306,014.47	788,156,902.00	72,850,887.53
	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	3,435,829,146.47	0.00	198,754,563.66	3,634,583,710.13	3,001,860,612.00	-632,723,098.13
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	559,040,704.78	0.00	42,635,932.33	601,676,637.11	642,409,389.00	40,732,751.89
	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	646,991,358.83	0.00	53,994,887.65	700,986,246.48	744,093,323.00	43,107,076.52
	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	306,551,262.98	62,176,598.00	26,110,919.11	394,838,780.09	453,501,317.00	58,662,536.91
	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	202,478,486.07	0.00	15,976,982.42	218,455,468.49	246,234,918.00	27,779,449.51
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,323,313,577.87	541,700,000.00	137,195,173.09	2,002,208,750.96	2,200,150,678.00	197,941,927.04
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	224,353,275.40	37,500,000.00	0.00	261,853,275.40	313,629,737.00	51,776,461.60
	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	214,895,724.91	9,500,000.00	16,546,957.71	240,942,682.62	353,866,777.00	112,924,094.38
	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	285,230,494.03	0.00	20,979,894.04	306,210,388.07	514,145,790.00	207,935,401.93
	0228006001	COOPERATIVE INFORMATION	373,673,969.38	89,000,000.00	33,799,217.82	496,473,187.20	519,505,978.00	23,032,790.80

		NETWORK						
	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	256,516,852.83	0.00	26,879,180.50	283,396,033.33	1,740,262,443.00	1,456,866,409.67
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	1,511,835,348.52	0.00	116,490,593.03	1,628,325,941.55	287,934,387.00	-1,340,391,554.55
	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	224,515,280.86	0.00	19,039,795.87	243,555,076.73	243,651,205.00	96,128.27
	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	197,020,182.29	0.00	18,743,187.96	215,763,370.25	230,889,238.00	15,125,867.75
	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	133,487,710.16	0.00	12,249,048.37	145,736,758.53	197,140,993.00	51,404,234.47
	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	267,403,702.80	0.00	31,310,611.04	298,714,313.84	305,452,581.00	6,738,267.16
	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	166,672,889.53	0.00	14,203,987.19	180,876,876.72	222,575,695.00	41,698,818.28
	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	222,186,415.39	0.00	16,047,674.59	238,234,089.98	247,512,189.00	9,278,099.02
	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	167,008,296.60	0.00	14,576,227.09	181,584,523.69	203,194,940.00	21,610,416.31
	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	124,228,115.18	0.00	12,015,288.34	136,243,403.52	173,157,669.00	36,914,265.48
	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM -	65,551,267.98	0.00	5,013,669.32	70,564,937.30	74,194,301.00	3,629,363.70

		WATERFALL, CROSS RIVER STATE						
	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	48,106,270.69	0.00	3,699,087.51	51,805,358.20	49,753,962.00	-2,051,396.20
	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	48,359,451.49	2,111,890.62	5,191,787.71	55,663,129.82	65,370,254.00	9,707,124.18
	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	62,695,003.81	0.00	5,391,464.62	68,086,468.43	93,946,240.00	25,859,771.57
	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	34,365,115.57	0.00	3,142,268.37	37,507,383.94	40,171,916.00	2,664,532.06
	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	48,848,284.55	0.00	4,628,339.95	53,476,624.50	53,126,007.00	-350,617.50
	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	46,111,853.04	0.00	5,824,960.44	51,936,813.48	58,702,541.00	6,765,727.52
	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	36,595,653.80	0.00	3,007,662.01	39,603,315.81	43,391,576.00	3,788,260.19
	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	42,719,202.02	0.00	4,131,923.20	46,851,125.22	55,772,172.00	8,921,046.78
	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	47,897,467.91	0.00	3,712,377.20	51,609,845.11	55,694,794.00	4,084,948.89
	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	47,278,031.69	0.00	4,149,850.55	51,427,882.24	64,751,938.00	13,324,055.76

	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	53,667,598.60	0.00	3,498,791.96	57,166,390.56	59,635,422.00	2,469,031.44
	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	57,682,114.36	0.00	4,652,885.00	62,334,999.36	63,999,081.00	1,664,081.64
	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	40,683,897.35	0.00	4,264,181.13	44,948,078.48	51,580,900.00	6,632,821.52
	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	0.00	289,942,815.00	289,942,815.00
	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	96,091,120.84	0.00	8,073,129.83	104,164,250.67	110,949,080.00	6,784,829.33
	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	22,813,859.75	0.00	22,969,961.63	45,783,821.38	57,693,593.00	11,909,771.62
	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	66,567,535.96	0.00	5,572,959.14	72,140,495.10	77,711,403.00	5,570,907.90
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	55,628,626.98	0.00	4,713,970.03	60,342,597.01	64,554,750.00	4,212,152.99
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	44,084,310.25	0.00	0.00	44,084,310.25	69,222,615.00	25,138,304.75
	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	64,732,681.58	0.00	5,483,540.89	70,216,222.47	76,657,727.00	6,441,504.53
	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	37,426,296.80	0.00	3,171,504.54	40,597,801.34	43,653,617.00	3,055,815.66

	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	40,154,121.82	0.00	3,402,660.46	43,556,782.28	48,927,392.00	5,370,609.72
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	64,217,477.69	0.00	0.00	64,217,477.69	78,974,006.00	14,756,528.31
	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	41,081,223.88	0.00	3,190,422.85	44,271,646.73	65,987,803.00	21,716,156.27
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	35,176,754.59	0.00	2,972,932.65	38,149,687.24	41,638,809.00	3,489,121.76
	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	37,280,956.18	0.00	2,662,999.21	39,943,955.39	39,836,425.00	-107,530.39
	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	37,600,933.86	0.00	3,069,927.27	40,670,861.13	43,549,161.00	2,878,299.87
	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	52,806,714.63	0.00	4,474,841.19	57,281,555.82	75,519,649.00	18,238,093.18
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	64,010,059.11	0.00	5,462,747.69	69,472,806.80	77,745,159.00	8,272,352.20
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	49,075,402.04	0.00	4,132,219.21	53,207,621.25	58,596,952.00	5,389,330.75
	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	35,711,907.70	0.00	3,026,227.07	38,738,134.77	46,378,259.00	7,640,124.23
	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	82,825,566.52	0.00	7,009,531.54	89,835,098.06	109,989,348.00	20,154,249.94
	0228028001	TECHNOLOGY BUSINESS	30,212,184.22	0.00	2,560,180.59	32,772,364.81	34,847,814.00	2,075,449.19

		INCUBATOR CENTRE - YOLA						
	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	53,611,813.71	0.00	0.00	53,611,813.71	62,848,093.00	9,236,279.29
	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	27,764,740.61	0.00	2,167,470.99	29,932,211.60	31,349,107.00	1,416,895.40
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	281,016,332.47	0.00	22,692,421.91	303,708,754.38	340,761,900.00	37,053,145.62
	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	221,759,617.85	0.00	18,588,668.35	240,348,286.20	325,422,494.00	85,074,207.80
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	438,568,068.73	0.00	34,153,709.72	472,721,778.45	531,228,813.00	58,507,034.55
	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	66,026,143.51	0.00	0.00	66,026,143.51	310,276,778.00	244,250,634.49
	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	165,968,978.52	11,000,000.00	11,363,369.63	188,332,348.15	-	-188,332,348.15
	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	706,439,820.50	114,514,779.00	87,301,560.21	908,256,159.71	952,804,074.00	44,547,914.29
	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	714,211,492.43	126,882,526.00	56,288,863.97	897,382,882.40	1,004,552,675.00	107,169,792.60
	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	415,935,684.93	39,070,335.37	30,249,221.07	485,255,241.37	589,173,890.00	103,918,648.63

	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	257,524,618.00	0.00	19,059,147.17	276,583,765.17	544,068,248.00	267,484,482.83
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	746,215,466.38	0.00	55,493,562.28	801,709,028.66	753,484,308.00	-48,224,720.66
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	615,478,449.90	0.00	51,361,823.33	666,840,273.23	858,165,178.00	191,324,904.77
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	256,941,148.43	0.00	20,860,898.34	277,802,046.77	324,025,081.00	46,223,034.23
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	631,163,192.45	0.00	53,272,506.54	684,435,698.99	840,604,440.00	156,168,741.01
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,117,320,025.72	13,502,286.35	93,375,091.38	1,224,197,403.45	1,400,676,432.00	176,479,028.55
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,356,257,916.40	0.00	108,990,945.16	1,465,248,861.56	1,640,758,398.00	175,509,536.44
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	696,967,984.76	2,796,000.00	58,626,073.12	758,390,057.88	835,283,120.00	76,893,062.12
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	225,429,232.08	0.00	16,465,637.15	241,894,869.23	249,234,178.00	7,339,308.77
	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	293,477,889.08	0.00	24,837,837.14	318,315,726.22	373,855,926.00	55,540,199.78
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	594,579,641.59	0.00	54,723,637.50	649,303,279.09	724,205,262.00	74,901,982.91
	0228050002	HEAVY LEATHER MANUFACTURE	51,075,773.93	0.00	5,933,937.14	57,009,711.07	62,759,671.00	5,749,959.93

		CENTRE, MAIDUGURI						
	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	50,154,738.85	0.00	5,541,062.31	55,695,801.16	59,975,784.00	4,279,982.84
	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	45,582,091.04	0.00	4,281,199.61	49,863,290.65	63,991,173.00	14,127,882.35
	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	85,675,885.94	0.00	9,054,196.41	94,730,082.35	107,310,509.00	12,580,426.65
	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	172,695,192.10	0.00	14,120,207.71	186,815,399.81	229,902,736.00	43,087,336.19
	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	217,024,614.72	0.00	16,704,138.10	233,728,752.82	246,825,000.00	13,096,247.18
	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	434,277,177.58	57,000,000.00	30,832,380.72	522,109,558.30	1,512,738,054.00	990,628,495.70
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	323,765,591.74	0.00	27,441,534.47	351,207,126.21	403,319,010.00	52,111,883.79
	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	51,920,900.60	0.00	4,072,323.55	55,993,224.15	59,983,022.00	3,989,797.85
	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	30,395,662.16	0.00	2,575,728.49	32,971,390.65	37,530,476.00	4,559,085.35
	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	66,979,215.70	0.00	5,675,819.03	72,655,034.73	96,847,226.00	24,192,191.27
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	260,962,328.44	0.00	22,113,948.14	283,076,276.58	341,330,178.00	58,253,901.42

	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	123,383,885.61	0.00	10,413,739.21	133,797,624.82	143,013,808.00	9,216,183.18
	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	47,632,869.79	0.00	4,036,409.27	51,669,279.06	64,617,046.00	12,947,766.94
	0228073001	ENERGY COMMISSION OF NIGERIA	1,284,951,874.11	0.00	74,531,745.83	1,359,483,619.94	1,568,001,874.00	208,518,254.06
	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	41,408,841.40	3,172,167.88	0.00	44,581,009.28	47,785,834.00	3,204,824.72
	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	33,129,300.32	0.00	2,807,376.97	35,936,677.29	38,509,082.00	2,572,404.71
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,222,611,851.73	0.00	96,779,261.17	1,319,391,112.90	1,492,938,473.00	173,547,360.10
	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	608,808,370.87	0.00	48,388,027.93	657,196,398.80	692,242,221.00	35,045,822.20
	0229003001	NIGERIAN RAILWAY CORPORATION	3,869,410,891.76	15,094,949.43	353,740,743.66	4,238,246,584.85	5,295,978,383.00	1,057,731,798.15
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	558,316,953.94	0.00	44,737,522.18	603,054,476.12	605,306,669.00	2,252,192.88
	0229005001	MARITIME ACADEMY, ORON	822,550,015.16	216,241,115.41	63,139,865.39	1,101,930,995.96	911,376,983.00	-190,554,012.96
	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	268,927,203.08	0.00	22,682,409.42	291,609,612.50	451,417,754.00	159,808,141.50
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	1,257,784,785.48	557,361,578.55	81,690,571.03	1,896,836,935.06	1,434,909,229.00	-461,927,706.06
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	2,914,193,906.87	0.00	212,967,267.82	3,127,161,174.69	3,210,475,479.00	83,314,304.31
		FEDERAL INLAND	41,780,890,968.35	890,254,803.22	16,641,098,475.07	59,312,244,246.64		-59,312,244,246.64

		REVENUE SERVICES					-	
	0229031006	ACCIDENT INVESTIGATION BUREAU	742,176,254.57	0.00	86,757,963.20	828,934,217.77	180,937,309.00	-647,996,908.77
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	7,995,013,366.88	0.00	675,360,590.66	8,670,373,957.54	10,224,425,460.00	1,554,051,502.46
	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	709,541,664.32	0.00	60,758,734.37	770,300,398.69	892,961,841.00	122,661,442.31
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	503,442,000.00	3,096,242,000.00	0.00	3,599,684,000.00	-	-3,599,684,000.00
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,433,881,995.11	0.00	123,443,045.74	1,557,325,040.85	1,904,549,848.00	347,224,807.15
	0231010001	NATIONAL POWER TRAINING INSTITUTE	651,784,262.94	0.00	36,276,277.00	688,060,539.94	781,216,334.00	93,155,794.06
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	159,425,940.83	0.00	13,743,930.23	173,169,871.06	202,098,843.00	28,928,971.94
	0231020001	TRANSMISSION COMPANY OF NIGERIA	157,575,652.99	204,641,131.50	537,734,034.40	899,950,818.89	-	-899,950,818.89
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	609,637,343.60	0.00	45,455,600.25	655,092,943.85	897,894,946.00	242,802,002.15
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	349,510,348.65	0.00	3,640,732.80	353,151,081.45	393,199,142.00	40,048,060.55
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	1,334,200,734.75	0.00	111,985,593.09	1,446,186,327.84	1,682,455,859.00	236,269,531.16
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	164,756,337.81	0.00	13,175,465.68	177,931,803.49	191,742,680.00	13,810,876.51
	0231089006	SURVEY COUNCIL OF NIGERIA	77,367,667.94	0.00	5,885,261.02	83,252,928.96	89,034,724.00	5,781,795.04
	0232001001	MINSITRY OF ENERGY	562,904,409.16	0.00	47,482,448.99	610,386,858.15	767,373,859.00	156,987,000.85

		(PETROLEUM RESOURCES) HQTRS						
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	22,294,628,905.14	12,823,608,126.90	2,596,365,228.11	37,714,602,260.15	32,194,980,518.00	-5,519,621,742.15
	0232003001	PETROLEUM TRAINING INSTITUTE	9,097,318,441.08	3,887,342,571.08	705,567,806.13	13,690,228,818.29	13,046,227,590.00	-644,001,228.29
	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	916,734,915.68	129,176,578.14	98,318,615.83	1,144,230,109.65	-	-1,144,230,109.65
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	4,329,895,048.92	4,435,168,963.14	612,754,022.01	9,377,818,034.07	7,786,989,364.00	-1,590,828,670.07
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	3,779,674,747.98	3,380,058,814.49	191,249,890.11	7,350,983,452.58	8,058,880,117.53	707,896,664.95
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	704,730,549.95	0.00	58,201,821.74	762,932,371.69	872,724,349.00	109,791,977.31
	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	20,322,033.69	0.00	1,722,089.17	22,044,122.86	40,528,500.00	18,484,377.14
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	831,351,195.79	0.00	69,558,401.11	900,909,596.90	1,073,559,325.00	172,649,728.10
	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	430,348,933.31	0.00	27,915,835.17	458,264,768.48	490,820,836.00	32,556,067.52
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	709,076,639.65	0.00	33,335,018.73	742,411,658.38	467,104,042.00	-275,307,616.38
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	274,087,465.47	0.00	22,163,267.34	296,250,732.81	344,449,832.00	48,199,099.19
	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	966,588,965.05	218,050,000.00	83,901,578.60	1,268,540,543.65	1,473,363,223.00	204,822,679.35
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	152,320,564.46	2,785.00	10,004,261.90	162,327,611.36	159,584,549.00	-2,743,062.36

	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	80,913,731.88	0.00	6,057,745.58	86,971,477.46	113,312,234.00	26,340,756.54
	0233011001	AJAOKUTA STEEL COMPANY LIMITED	2,837,237,529.74	0.00	202,609,677.22	3,039,847,206.96	3,759,181,055.00	719,333,848.04
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	13,052,825.94	0.00	819,623.99	13,872,449.93	40,527,444.00	26,654,994.07
	0238001001	BUDGET AND NATIONAL PLANNING	398,990,556.27	221,541,304,203.71	32,631,008.60	221,972,925,768.58	586,227,844.00	-221,386,697,924.58
	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	490,109,287.98	0.00	40,836,049.81	530,945,337.79	692,086,303.00	161,140,965.21
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	624,056,200.08	18,464,772.50	0.00	642,520,972.58	839,707,584.00	197,186,611.42
	0238004001	NATIONAL BUREAU OF STATISTICS	3,138,404,952.66	0.00	259,209,859.32	3,397,614,811.98	3,867,335,019.00	469,720,207.02
	0238005001	BUDGET OFFICE OF THE FEDERATION	535,781,951.56	0.00	41,829,364.07	577,611,315.63	624,688,153.00	47,076,837.37
	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	314,014,434.99	197,621,409.00	26,575,811.61	538,211,655.60	597,928,815.00	59,717,159.40
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,168,790,808.94	78,127,000.00	70,570,730.88	1,317,488,539.82	1,544,149,606.00	226,661,066.18
	0250001001	FISCAL RESPONSILIBITY COMMISSION	134,054,917.10	0.00	9,467,090.13	143,522,007.23	152,651,472.00	9,129,464.77
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,144,758,708.03	3,080,000.00	96,160,768.38	1,243,999,476.41	1,520,598,085.00	276,598,608.59
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	187,645,656.58	10,320,192.45	0.00	197,965,849.03	205,105,385.00	7,139,535.97
	0252037001	ANAMBRA/ IMO RBDA	376,429,228.26	11,761,062.92	30,384,313.49	418,574,604.67	433,194,574.00	14,619,969.33
	0252038001	BENIN/ OWENA RBDA	250,341,127.01	0.00	19,558,004.74	269,899,131.75	319,224,406.00	49,325,274.25
	0252039001	CHAD BASIN RBDA	297,039,767.49	0.00	23,492,655.81	320,532,423.30	374,414,627.00	53,882,203.70
	0252040001	CROSS RIVER RBDA	305,690,020.07	0.00	23,100,138.70	328,790,158.77	350,887,625.00	22,097,466.23

	0252041001	HADEJIA-JAMAÄ»ARE RBDA	306,006,238.40	0.00	24,682,272.67	330,688,511.07	362,993,334.00	32,304,822.93
	0252042001	LOWER BENUE RBDA	309,504,401.06	0.00	23,027,704.11	332,532,105.17	363,198,030.00	30,665,924.83
	0252043001	LOWER NIGER RBDA	459,171,298.64	0.00	34,639,595.12	493,810,893.76	501,715,047.00	7,904,153.24
	0252044001	NIGER DELTA RBDA	446,059,931.43	0.00	36,322,675.42	482,382,606.85	529,545,775.00	47,163,168.15
	0252045001	OGUN/ OSUN RBDA	297,364,452.51	0.00	23,909,640.36	321,274,092.87	351,227,849.00	29,953,756.13
	0252046001	SOKOTO RIMA RBDA	334,799,542.56	26,967,064.99	0.00	361,766,607.55	431,558,956.00	69,792,348.45
	0252047001	UPPER BENUE RBDA	257,449,277.28	0.00	18,070,001.07	275,519,278.35	293,775,455.00	18,256,176.65
	0252048001	UPPER NIGER RBDA	301,903,445.00	0.00	24,482,022.41	326,385,467.41	383,203,007.00	56,817,539.59
	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0.00	291,164,840.15	23,285,364.28	314,450,204.43	411,670,508.00	97,220,303.57
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	125,853,048.28	0.00	9,893,823.96	135,746,872.24	154,153,124.00	18,406,251.76
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	8,711,539.72	0.00	657,927.30	9,369,467.02	12,054,616.00	2,685,148.98
		NIGERIA CUSTOMS SERVIVES	35,971,484,319.04	0.00	0.00	35,971,484,319.04	-	-35,971,484,319.04
							-	
		LAW & JUSTICES SECTOR					**-**	
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	100,797,487,234.30	0.00	33,997,489.96	100,831,484,724.26	902,897,938.99	-99,928,586,785.27
	0318002001	SUPREME COURT OF NIGERIA	1,516,392,624.97	0.00	0.00	1,516,392,624.97	1,650,185,614.31	133,792,989.34
	0318003001	COURT OF APPEAL	3,608,961,376.09	0.00	108,854,394.88	3,717,815,770.97	4,081,560,000.00	363,744,229.03
	0318004001	FEDERAL HIGH COURT-LAGOS	3,712,806,691.29	155,957,133.49	139,415,318.35	4,008,179,143.13	13,780,946,423.99	9,772,767,280.86
	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	2,462,432,413.29	30,161,100.00	162,468,042.79	2,655,061,556.08	3,124,646,886.49	469,585,330.41
	0318006001	SHARIA COURT OF APPEAL-ABUJA	1,106,144,610.49	0.00	50,590,647.25	1,156,735,257.74	1,298,617,358.03	141,882,100.29
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	1,663,966,311.97	64,606,000.00	127,921,129.69	1,856,493,441.66	2,021,500,000.00	165,006,558.34
	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	0.00	2,362,287,788.12	2,362,287,788.12

	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	691,639,810.11	0.00	0.00	691,639,810.11	781,046,439.89	89,406,629.78
	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	529,685,666.19	9,214,139.07	29,219,600.77	568,119,406.03	666,562,581.99	98,443,175.96
	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	390,143,029.08	15,549,872.09	25,774,881.25	431,467,782.42	525,631,367.88	94,163,585.46
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,561,666,088.22	74,966,611.50	180,026,715.89	2,816,659,415.61	3,785,600,350.00	968,940,934.39
	0326002001	NIGERIAN LAW REFORM COMMISSION	236,070,539.66	0.00	15,831,424.39	251,901,964.05	359,605,303.00	107,703,338.95
	0326003001	LEGAL AID COUNCIL	663,674,503.57	0.00	55,482,057.57	719,156,561.14	800,638,451.00	81,481,889.86
	0326004001	COUNCIL OF LEGAL EDUCATION	944,673,853.29	0.00	77,052,055.80	1,021,725,909.09	1,107,741,841.00	86,015,931.91
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	539,232,335.21	800,000.00	44,499,997.21	584,532,332.42	682,787,342.00	98,255,009.58
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	1,365,828,998.11	0.00	0.00	1,365,828,998.11	1,058,291,430.18	-307,537,567.93
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	38,766,547.10	0.00	3,103,185.14	41,869,732.24	47,878,022.00	6,008,289.76
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	5,839,498,670.00	1,423,521,187.06	508,769,552.30	7,771,789,409.36	8,661,035,852.00	889,246,442.64
	0326010001	NIGERIAN COPYRIGHT COMMISSION	363,008,757.56	60,422,500.00	26,545,098.72	449,976,356.28	491,730,222.00	41,753,865.72
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,246,021,960.48	121,788,166.42	94,215,324.80	1,462,025,451.70	1,538,916,712.00	76,891,260.30
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,970,389,802.55	1,154,937,801.00	187,065,044.88	3,312,392,648.43	4,100,105,594.00	787,712,945.57
	0344001001	CODE OF CONDUCT BUREAU	1,049,407,678.63	367,617,048.00	73,006,608.79	1,490,031,335.42	1,946,711,277.00	456,679,941.58

		REGIONAL SECTOR						
	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	925,195,860.43	0.00	78,015,961.21	1,003,211,821.64	1,264,408,002.00	261,196,180.36
	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	65,262,104,901.62	0.00	0.00	65,262,104,901.62	71,195,023,529.00	5,932,918,627.38
		SOCIAL SECTOR					-	
		NATIONAL CENTER FOR WOMEN DEVELOPMENT	146,320,419.01	0.00	11,551,038.51	157,871,457.52	194,352,387.00	36,480,929.48
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	763,257,329.91	1,019,996.88	64,034,038.90	828,311,365.69	971,001,037.00	142,689,671.31
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	5,938,297,789.95	81,358,422,792.61	495,839,266.49	87,792,559,849.05	90,541,084,440.00	2,748,524,590.95
	0513021002	NIGERIA FOOTBALL FEDERATION	84,090,896.64	8,262,115.04	7,152,073.22	99,505,084.90	105,684,092.00	6,179,007.10
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	276,162,247.31	1,543,500.60	22,877,276.58	300,583,024.49	322,062,353.00	21,479,328.51
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	705,117,154.04	0.00	58,719,424.26	763,836,578.30	963,215,840.00	199,379,261.70
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,527,767,747.09	0.00	119,650,094.40	1,647,417,841.49	1,794,353,506.00	146,935,664.51
	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,831,324,285.43	0.00	238,986,541.75	3,070,310,827.18	4,198,814,630.00	1,128,503,802.82
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	99,974,994,666.25	0.00	0.00	99,974,994,666.25	109,063,630,545.00	9,088,635,878.75
	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	389,288,208.67	269,670,509.51	42,893,223.57	701,851,941.75	803,385,772.00	101,533,830.25
	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,489,044,613.65	0.00	209,734,085.71	2,698,778,699.36	2,992,994,693.00	294,215,993.64
	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,835,661,980.65	0.00	318,601,765.40	3,154,263,746.05	3,440,899,068.00	286,635,321.95

	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	424,294,274.95	0.00	32,733,289.11	457,027,564.06	502,081,461.00	45,053,896.94
	0517008001	NATIONAL LIBRARY OF NIGERIA	922,141,566.20	0.00	75,868,660.30	998,010,226.50	1,141,610,442.00	143,600,215.50
	0517009001	NATIONAL EXAMINATIONS COUNCIL	5,676,769,663.33	0.00	479,751,881.80	6,156,521,545.13	6,594,571,089.00	438,049,543.87
	0517010001	MASS LITERACY COUNCIL	889,570,792.55	0.00	92,539,361.40	982,110,153.95	999,425,103.00	17,314,949.05
	0517011001	NOMADIC EDUCATION COMMISSION	328,046,043.01	0.00	27,111,782.67	355,157,825.68	424,928,324.00	69,770,498.32
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	715,534,372.77	0.00	76,362,024.13	791,896,396.90	834,993,679.00	43,097,282.10
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	1,035,677,782.43	0.00	86,964,938.63	1,122,642,721.06	1,260,515,472.00	137,872,750.94
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	707,840,814.01	3,633,766.89	59,788,437.08	771,263,017.98	887,277,486.00	116,014,468.02
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	136,420,616.67	4,942,500.00	10,783,622.54	152,146,739.21	171,741,272.00	19,594,532.79
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	541,353,909.82	1,255,941.27	41,656,825.59	584,266,676.68	628,199,071.00	43,932,394.32
	0517017001	NATIONAL TEACHERS INSTITUTE	1,118,089,727.37	71,726,533.19	93,745,142.92	1,283,561,403.48	1,451,044,010.00	167,482,606.52
	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,791,884,442.94	57,637,640.11	180,854,303.79	3,030,376,386.84	3,200,891,184.00	170,514,797.16
	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,768,978,704.93	1,161,048.30	280,840,460.19	3,050,980,213.42	2,824,957,098.00	-226,023,115.42
	0517018003	FEDERAL POLYTECHNIC BIDA	3,935,277,995.00	0.00	316,708,390.51	4,251,986,385.51	3,832,968,468.00	-419,017,917.51
	0517018004	FEDERAL	2,109,191,797.27	0.00	241,943,400.27	2,351,135,197.54		26,349,095.46

		POLYTECHNIC IDAH					2,377,484,293.00	
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,096,616,947.31	22,908,379.40	250,249,863.57	2,369,775,190.28	2,555,999,821.00	186,224,630.72
	0517018006	FEDERAL POLYTECHNIC MUBI	3,136,265,421.86	367,976,808.75	0.00	3,504,242,230.61	3,790,202,248.00	285,960,017.39
	0517018007	FEDERAL POLYTECHNIC NASARAWA	2,149,956,568.96	151,286,794.14	237,923,826.96	2,539,167,190.06	2,535,125,962.00	-4,041,228.06
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,390,387,899.64	540,000.00	310,920,860.48	3,701,848,760.12	3,731,638,325.00	29,789,564.88
	0517018009	FEDERAL POLYTECHNIC KADUNA	6,999,944,493.65	112,943,090.74	695,145,011.14	7,808,032,595.53	7,712,221,275.00	-95,811,320.53
	0517018010	FEDERAL POLYTECHNIC OFFA	2,639,574,948.14	35,081,203.08	253,909,162.27	2,928,565,313.49	2,869,597,800.00	-58,967,513.49
	0517018011	FEDERAL POLYTECHNIC EDE	2,142,301,347.87	0.00	206,031,646.44	2,348,332,994.31	2,190,159,378.00	-158,173,616.31
	0517018012	FEDERAL POLYTECHNIC AUCHI	3,498,467,618.42	560,778,340.47	307,402,141.69	4,366,648,100.58	4,593,845,542.00	227,197,441.42
	0517018013	FEDERAL POLYTECHNIC NEKEDE	3,391,730,906.42	225,199,783.86	408,352,000.05	4,025,282,690.33	3,821,270,913.00	-204,011,777.33
	0517018014	FEDERAL POLYTECHNIC OKO	5,045,687,461.86	31,441,647.62	534,648,418.95	5,611,777,528.43	5,927,362,647.00	315,585,118.57
	0517018015	FEDERAL POLYTECHNIC DAMATURU	915,021,860.41	8,247,500.00	63,196,551.37	986,465,911.78	1,021,321,734.00	34,855,822.22
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	734,228,836.88	140,000.00	76,624,523.27	810,993,360.15	830,882,690.00	19,889,329.85
	0517018017	FEDERAL POLYTECHNIC GWANDU	2,257,052,025.44	0.00	268,509,844.00	2,525,561,869.44	2,754,911,429.00	229,349,559.56
	0517018018	FEDERAL POLYTECHNIC ILARO	1,760,615,614.34	214,234,885.30	183,695,035.55	2,158,545,535.19	1,971,289,762.00	-187,255,773.19
	0517018019	YABA COLLEGE OF TECHNOLOGY	3,993,293,243.34	366,513,771.01	458,898,363.73	4,818,705,378.08	4,283,799,287.00	-534,906,091.08
	0517018020	FEDERAL POLYTECHNIC BALI	506,714,533.45	4,141,942.14	30,301,064.05	541,157,539.64	539,239,800.00	-1,917,739.64
	0517018021	FEDERAL POLYTECHNIC EKOWE	868,909,411.66	804,000.00	113,261,779.17	982,975,190.83	1,056,732,309.00	73,757,118.17

	0517018022	FEDERAL POLYTECHNIC BONNY	329,344,556.78	3,209,800.00	37,766,483.50	370,320,840.28	351,978,077.00	-18,342,763.28
	0517018023	FEDERAL POLYTECHNIC UKANA	146,725,918.08	-33,299,471.62	21,257,346.06	134,683,792.52	202,805,621.00	68,121,828.48
	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	159,109,876.99	600,000.00	14,998,420.86	174,708,297.85	196,989,327.00	22,281,029.15
	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	307,462,410.57	4,926,496.21	37,164,232.58	349,553,139.36	365,125,212.00	15,572,072.64
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,731,660,946.96	0.00	205,179,428.50	1,936,840,375.46	1,991,362,891.00	54,522,515.54
	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,468,366,033.82	75,679,334.80	154,093,193.67	1,698,138,562.29	1,606,100,380.00	-92,038,182.29
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,682,479,265.88	2,064,000.00	205,007,269.17	1,889,550,535.05	2,013,818,643.00	124,268,107.95
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,634,363,847.30	138,952,866.16	156,670,481.80	1,929,987,195.26	1,774,917,296.00	-155,069,899.26
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,664,695,268.82	113,348,871.38	171,504,513.73	1,949,548,653.93	1,783,862,498.00	-165,686,155.93
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	899,346,021.79	0.00	112,418,181.70	1,011,764,203.49	1,103,742,148.00	91,977,944.51
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	1,731,470,706.78	0.00	192,458,399.15	1,923,929,105.93	2,137,817,179.00	213,888,073.07
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,152,623,086.16	52,110,563.42	81,373,976.59	1,286,107,626.17	1,335,906,597.00	49,798,970.83
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,459,840,599.60	18,463,995.00	165,325,880.85	1,643,630,475.45	1,616,798,818.00	-26,831,657.45
	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,016,691,421.08	360,000.00	213,463,706.02	2,230,515,127.10	2,283,013,768.00	52,498,640.90
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	2,001,489,441.96	5,777,595.00	211,145,234.65	2,218,412,271.61	2,073,062,306.00	-145,349,965.61

	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,734,001,731.34	0.00	216,308,925.80	1,950,310,657.14	2,124,780,363.00	174,469,705.86
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	1,751,120,256.90	47,537,093.32	71,692,136.70	1,870,349,486.92	2,426,354,946.00	556,005,459.08
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	2,008,926,851.74	46,951,913.72	206,699,919.94	2,262,578,685.40	2,240,242,481.00	-22,336,204.40
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,753,655,675.98	26,759,859.74	209,611,806.84	1,990,027,342.56	2,136,176,824.00	146,149,481.44
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,115,200,906.95	0.00	127,613,420.33	1,242,814,327.28	1,259,779,149.00	16,964,821.72
	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,764,611,481.21	0.00	187,532,220.60	1,952,143,701.81	2,303,900,373.00	351,756,671.19
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	1,257,298,683.60	0.00	146,656,923.16	1,403,955,606.76	1,446,466,033.00	42,510,426.24
	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,444,369,914.40	0.00	420,777,461.35	3,865,147,375.75	4,196,503,967.00	331,356,591.25
	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,166,571,940.52	28,124,552.58	141,979,932.80	1,336,676,425.90	1,364,439,714.00	27,763,288.10
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	4,537,371,764.36	6,374,852.50	484,048,878.17	5,027,795,495.03	4,773,701,051.00	-254,094,444.03
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,228,555,262.03	1,816,200.77	102,722,490.51	1,333,093,953.31	1,613,501,219.00	280,407,265.69
	0517021001	UNIVERSITY OF IBADAN	12,117,637,992.65	51,464,739.18	1,232,922,604.95	13,402,025,336.78	12,724,653,691.00	-677,371,645.78
	0517021002	UNIVERSITY OF LAGOS	10,235,662,419.73	1,814,895,994.87	1,135,991,906.14	13,186,550,320.74	11,453,016,418.00	-1,733,533,902.74
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	13,958,397,367.82	1,981,841,847.70	1,503,398,870.45	17,443,638,085.97	14,536,826,203.00	-2,906,811,882.97
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	13,609,134,623.43	1,771,255,815.95	1,603,395,184.66	16,983,785,624.04	16,812,595,436.00	-171,190,188.04
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	8,598,453,052.28	952,185,075.87	1,098,410,790.78	10,649,048,918.93	10,931,210,958.00	282,162,039.07
	0517021006	UNIVERSITY OF BENIN	12,315,651,254.45	0.00	1,163,629,678.99	13,479,280,933.44	13,222,777,813.00	-256,503,120.44

	0517021007	UNIVERSITY OF JOS	9,478,895,497.63	743,587,786.25	958,097,657.81	11,180,580,941.69	11,350,221,277.00	169,640,335.31
	0517021008	UNIVERSITY OF CALABAR	11,609,564,031.43	1,140,754,376.31	1,450,158,270.28	14,200,476,678.02	13,849,998,544.00	-350,478,134.02
	0517021009	UNIVERSITY OF ILORIN	7,423,600,000.97	774,519,924.01	892,091,710.84	9,090,211,635.82	8,650,221,309.00	-439,990,326.82
	0517021010	UNIVERSITY OF ABUJA	5,132,737,618.42	454,059,540.93	458,238,155.86	6,045,035,315.21	5,758,391,011.00	-286,644,304.21
	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,803,803,361.12	109,780,825.52	133,167,189.86	2,046,751,376.50	5,028,987,234.00	2,982,235,857.50
	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	2,047,981,101.35	0.00	193,546,860.48	2,241,527,961.83	5,654,948,140.00	3,413,420,178.17
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	3,925,925,238.04	0.00	555,960,775.13	4,481,886,013.17	6,858,748,083.00	2,376,862,069.83
	0517021014	UNIVERSITY OF PORT HARCOURT	10,035,143,253.35	29,518,000.00	1,126,348,804.68	11,191,010,058.03	10,523,901,696.00	-667,108,362.03
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	4,001,922,884.28	323,967,596.50	475,443,799.71	4,801,334,280.49	4,667,993,670.00	-133,340,610.49
	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	7,262,557,965.05	50,542,573.15	789,653,528.71	8,102,754,066.91	8,263,512,060.00	160,757,993.09
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	4,343,678,023.40	408,458,814.98	558,056,205.75	5,310,193,044.13	5,318,978,722.00	8,785,677.87
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,925,284,911.92	145,656,907.28	479,868,595.80	4,550,810,415.00	4,816,595,236.00	265,784,821.00
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	2,921,725,795.04	73,054,630.24	362,396,592.58	3,357,177,017.86	3,562,504,458.00	205,327,440.14
	0517021020	UNIVERSITY OF UYO	7,961,607,091.39	131,450,955.52	1,041,516,437.11	9,134,574,484.02	9,038,629,170.00	-95,945,314.02
	0517021021	UNIVERSITY OF MAIDUGURI	6,537,781,338.04	510,823,005.33	448,207,413.30	7,496,811,756.67	10,959,010,640.00	3,462,198,883.33
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	7,167,801,156.76	0.00	655,358,642.94	7,823,159,799.70	9,432,200,261.00	1,609,040,461.30
	0517021023	BAYERO UNIVERSITY, KANO	8,250,898,641.68	8,179,140.06	841,120,352.92	9,100,198,134.66	9,849,026,291.00	748,828,156.34

	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	6,081,498,778.42	906,699,813.57	682,008,076.65	7,670,206,668.64	7,717,229,703.00	47,023,034.36
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	540,324,172.37	0.00	61,422,326.05	601,746,498.42	603,055,211.00	1,308,712.58
	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	374,817,431.10	10,778,011.74	46,681,179.16	432,276,622.00	469,641,833.00	37,365,211.00
	0517021027	ARABIC LANGUAGE VILLAGE BORNO	48,359,451.49	2,111,890.62	5,191,787.71	55,663,129.82	490,507,162.00	434,844,032.18
	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	373,416,234.78	0.00	40,819,740.72	414,235,975.50	400,775,636.00	-13,460,339.50
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	2,351,342,517.21	107,979,537.21	106,878,339.90	2,566,200,394.32	2,533,859,678.00	-32,340,716.32
	0517021030	FEDERAL UNIVERSITY OTUOKE	2,688,580,523.69	0.00	287,053,454.11	2,975,633,977.80	3,070,614,282.00	94,980,304.20
	0517021031	FEDERAL UNIVERSITY DUTSE	2,424,536,284.82	0.00	249,853,200.48	2,674,389,485.30	2,810,848,505.00	136,459,019.70
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	3,909,644,877.00	0.00	336,606,084.74	4,246,250,961.74	4,246,263,617.00	12,655.26
	0517021033	FEDERAL UNIVERSITY LAFIA	2,016,720,039.10	0.00	265,024,091.42	2,281,744,130.52	2,611,597,081.00	329,852,950.48
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,139,869,310.30	10,754,437.09	244,212,904.51	2,394,836,651.90	2,454,144,580.00	59,307,928.10
	0517021035	FEDERAL UNIVERSITY KASHERE	2,289,930,196.06	0.00	243,693,097.34	2,533,623,293.40	3,003,850,216.00	470,226,922.60
	0517021036	FEDERAL UNIVERSITY LOKOJA	1,647,655,196.13	3,305,000.00	197,009,807.08	1,847,970,003.21	1,980,639,201.00	132,669,197.79
	0517021037	FEDERAL UNIVERSITY WUKARI	3,039,702,060.08	10,121,779.03	117,135,664.38	3,166,959,503.49	3,525,674,087.00	358,714,583.51
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,205,445,537.15	1,880,000.00	178,535,837.60	1,385,861,374.75	1,954,073,205.00	568,211,830.25
	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,312,180,044.45	0.00	168,533,480.45	1,480,713,524.90	1,642,876,424.00	162,162,899.10
	0517021040	FEDERAL UNIVERSITYOF GUSAU	1,441,336,630.28	0.00	168,590,804.40	1,609,927,434.68	1,972,611,244.00	362,683,809.32

	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,030,181,654.36	0.00	109,508,247.69	1,139,689,902.05	1,513,414,345.00	373,724,442.95
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,742,827,397.75	51,502,919.16	167,689,512.20	1,962,019,829.11	1,803,879,460.00	-158,140,369.11
	0517024001	NATIONAL OPEN UNIVERSITY	4,415,692,521.49	0.00	421,525,452.45	4,837,217,973.94	4,920,272,112.00	83,054,138.06
	0517026001	F.S.C. SOKOTO	105,181,830.22	4,403,280.00	8,861,947.63	118,447,057.85	124,085,166.00	5,638,108.15
	0517026002	FGC AZARE	115,098,979.13	3,794,000.00	9,664,984.45	128,557,963.58	161,951,166.00	33,393,202.42
	0517026003	FGC BUNI-YADI	57,560,625.65	0.00	4,863,997.65	62,424,623.30	77,225,201.00	14,800,577.70
	0517026004	FGC BIRIN YAURI	58,689,263.59	0.00	4,939,168.50	63,628,432.09	87,409,731.00	23,781,298.91
	0517026005	FGC DAURA	131,581,684.06	0.00	11,050,072.26	142,631,756.32	171,534,244.00	28,902,487.68
	0517026006	FGC GANYE	88,693,062.42	1,776,500.00	7,387,473.63	97,857,036.05	105,405,550.00	7,548,513.95
	0517026007	FGC GARKI	317,365,098.43	4,350,000.00	26,680,030.74	348,395,129.17	436,997,743.00	88,602,613.83
	0517026008	FGC IJANIKIN	368,506,670.76	0.00	27,315,675.76	395,822,346.52	405,236,222.00	9,413,875.48
	0517026009	FGC IKET NISE	131,361,571.45	1,078,600.00	10,998,511.08	143,438,682.53	206,989,370.00	63,550,687.47
	0517026010	FGC IKET VANDAKYA	105,007,871.92	0.00	8,859,803.12	113,867,675.04	144,977,999.00	31,110,323.96
	0517026011	FGC IKOM	137,865,202.71	6,296,250.00	11,550,279.27	155,711,731.98	167,541,879.00	11,830,147.02
	0517026012	FGC IKOT EKPENE	177,934,653.32	1,516,000.00	14,962,704.86	194,413,358.18	251,740,750.00	57,327,391.82
	0517026013	FGC IKURIN	214,984,343.44	7,297,500.00	18,149,903.49	240,431,746.93	262,236,392.00	21,804,645.07
	0517026014	FGC JOS	291,041,407.51	9,417,500.00	24,535,143.31	324,994,050.82	338,276,309.00	13,282,258.18
	0517026015	FGC KADUNA	286,079,542.10	0.00	23,891,423.99	309,970,966.09	333,401,782.00	23,430,815.91
	0517026016	FGC KANO	216,655,199.80	16,427,255.00	18,253,370.91	251,335,825.71	309,527,464.00	58,191,638.29
	0517026017	FGC KEFFI	224,245,933.48	15,180,132.78	18,919,500.33	258,345,566.59	288,220,036.00	29,874,469.41

	0517026018	FGC KIYAWA	62,371,586.38	0.00	5,233,682.85	67,605,269.23	98,208,881.00	30,603,611.77
	0517026019	FGC KWALI	281,912,944.55	8,078,800.00	23,526,845.63	313,518,590.18	318,048,099.00	4,529,508.82
	0517026020	FGC MAIDUGURI	140,176,322.06	0.00	10,817,629.92	150,993,951.98	158,317,176.00	7,323,224.02
	0517026021	FGC MINJIBIR	104,803,502.59	0.00	8,833,904.66	113,637,407.25	125,767,890.00	12,130,482.75
	0517026022	FGC MINNA	251,399,444.09	7,607,000.00	21,102,134.00	280,108,578.09	289,115,796.00	9,007,217.91
	0517026023	FGC ODIKOLOGUNA	62,519,886.83	6,367,000.00	5,263,022.64	74,149,909.47	80,823,095.00	6,673,185.53
	0517026024	FGC ODOGBOLU	217,368,623.19	0.00	18,414,595.95	235,783,219.14	273,098,533.00	37,315,313.86
	0517026025	FGC OGBOMOSHMO	225,477,001.41	0.00	17,523,101.67	243,000,103.08	257,956,287.00	14,956,183.92
	0517026026	FGC OGOJA	60,722,721.69	47,000.00	4,480,042.87	65,249,764.56	68,435,287.00	3,185,522.44
	0517026027	FGC OHAFIA	86,512,393.84	3,445,000.00	7,280,876.74	97,238,270.58	107,829,846.00	10,591,575.42
	0517026028	FGC OKIGWE	160,739,146.32	0.00	12,533,958.71	173,273,105.03	212,590,230.00	39,317,124.97
	0517026029	FGC OKPOSI	98,423,055.58	3,670,150.00	8,260,764.88	110,353,970.46	133,030,171.00	22,676,200.54
	0517026030	FGC ONITSHA	170,149,813.02	0.00	14,379,710.18	184,529,523.20	206,138,905.00	21,609,381.80
	0517026031	FGC PORT HARCOURT	274,366,227.84	0.00	23,038,835.97	297,405,063.81	332,920,586.00	35,515,522.19
	0517026032	FGC POTISKUM	86,960,805.39	0.00	6,782,555.90	93,743,361.29	99,888,501.00	6,145,139.71
	0517026033	FGC RUBBOCHI	95,774,843.28	5,744,000.00	8,051,929.17	109,570,772.45	116,606,691.00	7,035,918.55
	0517026034	FGC SOKOTO	136,219,544.33	6,247,400.00	0.00	142,466,944.33	154,595,923.00	12,128,978.67
	0517026035	FGC UGWOLAWO	97,912,399.91	0.00	8,170,158.99	106,082,558.90	142,183,796.00	36,101,237.10
	0517026036	FGC WARRI	226,090,976.91	6,087,800.00	18,891,391.23	251,070,168.14	293,118,846.00	42,048,677.86
	0517026037	FGC ZARIA	165,276,241.72	0.00	13,907,771.86	179,184,013.58	188,584,265.00	9,400,251.42
	0517026038	FGC, BILLIRI	102,823,165.95	4,485,000.00	8,619,870.30	115,928,036.25	144,963,344.00	29,035,307.75
	0517026039	FGC, IDO-ANI	132,843,153.68	0.00	11,108,073.96	143,951,227.64	172,951,801.00	29,000,573.36

	0517026040	FGC, IKOLE	121,665,857.04	0.00	10,243,947.19	131,909,804.23	163,030,037.00	31,120,232.77
	0517026041	FGGC ABAJI	139,974,891.04	11,057,856.00	11,707,879.37	162,740,626.41	166,674,106.00	3,933,479.59
	0517026042	FGGC ABULOMA	196,077,944.94	0.00	16,499,474.36	212,577,419.30	221,678,076.00	9,100,656.70
	0517026043	FGGC AKURE	218,679,713.53	203,888,300.00	18,401,091.17	440,969,104.70	269,936,785.00	-171,032,319.70
	0517026044	FGGC ANKA	54,193,423.07	0.00	4,583,295.38	58,776,718.45	74,923,116.00	16,146,397.55
	0517026045	FGGC BAJOGA	67,702,024.94	851,000.00	5,737,068.69	74,290,093.63	85,683,662.00	11,393,568.37
	0517026046	FGGC BAKORI	135,600,825.63	0.00	11,385,656.86	146,986,482.49	165,258,602.00	18,272,119.51
	0517026047	FGGC BAUCHI	147,710,597.74	1,812,800.00	12,445,266.01	161,968,663.75	187,463,646.00	25,494,982.25
	0517026048	FGGC BENIN	220,730,773.85	0.00	18,578,018.85	239,308,792.70	288,585,266.00	49,276,473.30
	0517026049	FGGC BIDA	109,651,467.44	0.00	9,257,699.20	118,909,166.64	129,983,388.00	11,074,221.36
	0517026050	FGGC BWARI	310,720,904.18	9,047,929.00	24,389,162.46	344,157,995.64	360,153,380.00	15,995,384.36
	0517026051	FGGC CALABAR	178,268,901.03	11,000,700.00	15,071,435.96	204,341,036.99	209,134,108.00	4,793,071.01
	0517026052	FGGC EFON ALAYE	104,612,393.04	0.00	8,744,167.36	113,356,560.40	131,872,552.00	18,515,991.60
	0517026053	FGGC EFON IMNRINGI	95,406,162.15	1,422,000.00	8,065,592.51	104,893,754.66	131,428,677.00	26,534,922.34
	0517026054	FGGC ENUGU	336,495,884.20	22,290,000.00	28,265,459.47	387,051,343.67	382,757,797.00	-4,293,546.67
	0517026055	FGGC EZZAMGBO ABAKALIKI	115,459,568.20	8,382,200.00	9,554,705.46	133,396,473.66	131,509,768.00	-1,886,705.66
	0517026056	FGGC GBOKO	150,960,313.33	2,567,000.00	11,683,759.19	165,211,072.52	173,222,353.00	8,011,280.48
	0517026057	FGGC GUSAU	121,529,895.42	0.00	10,234,312.15	131,764,207.57	138,229,220.00	6,465,012.43
	0517026058	FGGC GWANDU	73,575,848.89	0.00	8,842,910.09	82,418,758.98	83,716,892.00	1,298,133.02
	0517026059	FGGC IBILLO	117,979,084.73	0.00	9,913,063.15	127,892,147.88	155,360,200.00	27,468,052.12
	0517026060	FGGC IBUSA	177,204,047.95	4,009,854.43	13,677,430.25	194,891,332.63	202,885,680.00	7,994,347.37
	0517026061	FGGC IKOT-OBIO-ITONG	128,097,949.69	3,881,500.00	10,773,160.76	142,752,610.45	156,850,143.00	14,097,532.55

	0517026062	FGGC ILORIN	211,372,500.57	9,103,023.67	17,698,753.53	238,174,277.77	304,826,250.00	66,651,972.23
	0517026063	FGGC IPETUMODU	146,351,516.66	2,194,000.00	14,263,200.56	162,808,717.22	184,509,147.00	21,700,429.78
	0517026064	FGGC JALINGO	117,911,387.52	0.00	9,911,848.56	127,823,236.08	135,024,605.00	7,201,368.92
	0517026065	FGGC KABBA	120,009,350.10	5,371,715.33	9,342,216.71	134,723,282.14	135,833,835.00	1,110,552.86
	0517026066	FGGC KAZAURE	92,320,699.83	0.00	7,806,852.28	100,127,552.11	110,674,654.00	10,547,101.89
	0517026067	FGGC KEANA	91,265,397.91	0.00	7,683,028.08	98,948,425.99	111,033,314.00	12,084,888.01
	0517026068	FGGC LANGTANG	132,886,584.73	0.00	11,065,706.61	143,952,291.34	153,860,988.00	9,908,696.66
	0517026069	FGGC LEJJA	135,073,333.78	8,746,200.00	11,369,473.21	155,189,006.99	161,543,961.00	6,354,954.01
	0517026070	FGGC MONGUNO	55,946,211.42	0.00	4,357,821.64	60,304,033.06	63,355,047.00	3,051,013.94
	0517026071	FGGC NEW BUSA	91,059,787.35	0.00	7,642,970.49	98,702,757.84	113,693,842.00	14,991,084.16
	0517026072	FGGC OMU-ARAN	123,390,081.59	0.00	10,438,846.93	133,828,928.52	164,826,159.00	30,997,230.48
	0517026073	FGGC OWERRI	257,909,017.44	5,300,000.00	21,658,946.51	284,867,963.95	337,489,753.00	52,621,789.05
	0517026074	FGGC OYO	223,288,342.63	0.00	17,281,862.79	240,570,205.42	342,722,387.00	102,152,181.58
	0517026075	FGGC SHAGAMU	240,504,450.89	0.00	19,801,581.21	260,306,032.10	301,010,357.00	40,704,324.90
	0517026076	FGGC GUMI TAMBAWAL	62,196,388.11	2,568,000.00	5,203,554.48	69,967,942.59	94,078,705.00	24,110,762.41
	0517026077	FGGC UMUAHIA	173,419,332.38	10,508,000.00	14,589,870.52	198,517,202.90	246,905,490.00	48,388,287.10
	0517026078	FGGC WUKARI	138,046,519.77	0.00	11,621,300.48	149,667,820.25	157,414,690.00	7,746,869.75
	0517026079	FGGC, YOLA	1,980,888,511.48	925,313,924.54	137,042,468.83	3,043,244,904.85	156,172,692.00	-2,887,072,212.85
	0517026080	FSTC AHOADA	92,521,207.36	0.00	7,792,624.28	100,313,831.64	108,111,730.00	7,797,898.36
	0517026081	FSTC AWKA	148,546,259.86	3,305,000.00	12,556,337.53	164,407,597.39	175,064,983.00	10,657,385.61
	0517026082	FSTC JUBU-IMUSHIN	160,415,100.49	0.00	13,582,358.21	173,997,458.70	240,098,016.00	66,100,557.30
	0517026083	FSTC MICHIKA	44,233,133.04	3,037,000.00	3,727,569.71	50,997,702.75	66,109,161.00	15,111,458.25

	0517026084	FSTC TUNGBO - YENAGOA	67,616,862.73	5,241,000.00	5,591,278.23	78,449,140.96	79,638,264.00	1,189,123.04
	0517026085	FSTC USI-EKITI	84,744,046.56	7,153,851.42	0.00	91,897,897.98	139,023,457.00	47,125,559.02
	0517026086	FTC IKARE	130,239,362.97	4,346,400.00	11,001,066.38	145,586,829.35	168,849,864.00	23,263,034.65
	0517026087	FTC ILESA	162,578,853.09	2,500,000.00	13,723,501.91	178,802,355.00	249,892,509.00	71,090,154.00
	0517026088	FTC JALINGO	120,819,574.57	0.00	10,162,327.60	130,981,902.17	142,253,412.00	11,271,509.83
	0517026089	FTC KAFANCHAN	119,183,563.52	270,000.00	9,904,027.77	129,357,591.29	153,693,755.00	24,336,163.71
	0517026090	FTC LASSA	55,577,177.97	0.00	4,695,999.33	60,273,177.30	64,700,205.00	4,427,027.70
	0517026091	FTC OHANSO	102,729,229.53	9,085,646.00	8,634,524.33	120,449,399.86	122,740,746.00	2,291,346.14
	0517026092	FTC OROZO	319,928,475.64	0.00	26,723,258.51	346,651,734.15	388,878,222.00	42,226,487.85
	0517026093	FTC OTOBI	101,592,608.95	1,833,600.00	8,540,499.99	111,966,708.94	118,292,849.00	6,326,140.06
	0517026094	FTC OTUPKO	116,051,493.22	5,091,305.00	9,737,332.72	130,880,130.94	159,505,006.00	28,624,875.06
	0517026095	FTC SHIRORO	121,717,666.50	785,235.26	10,217,011.91	132,719,913.67	141,913,106.00	9,193,192.33
	0517026096	FTC UROMI	132,305,194.91	260,000.00	11,122,130.83	143,687,325.74	167,232,925.00	23,545,599.26
	0517026097	FTC UYO	189,790,777.89	4,624,000.00	15,930,598.87	210,345,376.76	237,602,919.00	27,257,542.24
	0517026098	FTC YABA	385,886,814.28	15,322,300.00	32,472,137.70	433,681,251.98	560,701,056.00	127,019,804.02
	0517026099	FTC ZURU	89,536,325.73	0.00	7,537,926.73	97,074,252.46	104,613,708.00	7,539,455.54
	0517026100	KING'S COLLEGE	290,350,168.80	9,233,960.00	24,325,192.69	323,909,321.49	376,814,082.00	52,904,760.51
	0517026101	QUEEN'S COLLEGE LAGOS	376,627,758.74	0.00	31,620,827.69	408,248,586.43	481,395,326.00	73,146,739.57
	0517026102	SULEJA ACADEMY	206,337,214.55	0.00	17,243,371.45	223,580,586.00	273,132,005.00	49,551,419.00
	0517026103	FSTC,DOMA	60,149,529.03	0.00	5,097,070.84	65,246,599.87	91,494,228.00	26,247,628.13
	0517026104	FSTC DAYI	29,177,327.76	0.00	2,472,486.24	31,649,814.00	46,752,911.00	15,103,097.00
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	136,478,219.65	0.00	9,831,842.12	146,310,061.77	181,289,917.00	34,979,855.23

	0517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	420,300,152.00	420,300,152.00
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	697,989,967.45	0.00	53,968,062.07	751,958,029.52	794,768,085.00	42,810,055.48
	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,604,216,527.01	0.00	211,662,533.40	1,815,879,060.41	3,444,173,137.30	1,628,294,076.89
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	4,564,393,761.94	0.00	336,796,444.69	4,901,190,206.63	6,398,747,252.00	1,497,557,045.37
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,637,548,122.91	108,604,517.95	159,530,828.92	1,905,683,469.78	1,926,418,422.00	20,734,952.22
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	61,532,294.44	0.00	5,210,497.39	66,742,791.83	96,146,802.00	29,404,010.17
	0521006001	RADIOGRAPHERS REGISTRATION BOARD	168,176,390.89	1,347,510.88	11,180,195.43	180,704,097.20	196,909,083.00	16,204,985.80
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	99,842,936.56	18,310,041.72	7,703,687.23	125,856,665.51	135,621,322.00	9,764,656.49
	0521008001	HEALTH RECORDS REGISTRATION BOARD	144,436,284.74	0.00	10,911,068.11	155,347,352.85	259,274,765.00	103,927,412.15
	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	168,552,447.79	0.00	12,967,796.23	181,520,244.02	215,085,125.00	33,564,880.98
	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	62,754,726.31	0.00	3,918,326.46	66,673,052.77	79,302,340.00	12,629,287.23
	0521011001	NURSING AND MIDWIFERY COUNCIL	237,343,579.73	0.00	16,459,554.63	253,803,134.36	292,708,374.00	38,905,239.64
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	520,529,527.07	0.00	29,918,686.25	550,448,213.32	553,505,766.00	3,057,552.68
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	141,386,963.61	32,428,800.00	12,568,242.99	186,384,006.60	207,994,650.00	21,610,643.40
	0521014001	NATIONAL AGENCY	3,717,527,146.89	482,836,488.00	322,339,768.41	4,522,703,403.30		557,933,612.70

		FOR FOOD AND DRUG ADMINISTRATION AND CONTROL					5,080,637,016.00	
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	199,595,361.15	20,000,000.00	14,511,684.07	234,107,045.22	272,492,358.00	38,385,312.78
	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	370,495,076.91	30,660,758.70	28,679,185.30	429,835,020.91	447,309,931.00	17,474,910.09
	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	25,329,967.28	0.00	1,929,927.30	27,259,894.58	32,907,603.00	5,647,708.42
	0521018001	NURSE TUTOR TRAINING - ENUGU	11,778,968.36	0.00	946,310.18	12,725,278.54	19,914,792.00	7,189,513.46
	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	67,788,688.25	21,991,793.41	7,427,466.72	97,207,948.38	105,551,500.00	8,343,551.62
	0521020001	NURSE TUTOR TRAINNING KADUNA	46,403,148.65	3,000,000.00	4,223,842.39	53,626,991.04	58,134,515.00	4,507,523.96
	0521021001	NURSE TUTOR TRAINNING IBADAN	17,833,949.92	0.00	1,338,342.55	19,172,292.47	23,694,463.00	4,522,170.53
	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	192,443,883.29	10,000,000.00	15,200,252.79	217,644,136.08	259,962,289.00	42,318,152.92
	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	17,689,607.47	0.00	1,433,326.24	19,122,933.71	23,576,291.00	4,453,357.29
	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	20,014,647.63	1,667,161.77	21,681,809.40	31,768,967.00	10,087,157.60
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	6,940,249,877.87	2,240,532,709.11	686,555,083.32	9,867,337,670.30	10,347,864,425.00	480,526,754.70
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	4,127,334,738.67	1,274,179,223.65	186,516,597.48	5,588,030,559.80	4,867,820,549.00	-720,210,010.80
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	3,875,944,920.67	1,231,880,364.11	485,009,690.69	5,592,834,975.47	6,577,555,144.00	984,720,168.53
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	6,097,702,538.68	2,139,077,260.83	330,634,924.07	8,567,414,723.58	9,451,588,665.00	884,173,941.42

	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	3,753,934,587.43	2,613,685,135.89	307,457,458.50	6,675,077,181.82	8,042,968,027.00	1,367,890,845.18
	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	4,515,376,301.42	2,155,604,349.04	287,277,778.73	6,958,258,429.19	7,464,468,086.00	506,209,656.81
	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	3,925,618,520.93	1,874,006,846.68	294,327,347.19	6,093,952,714.80	7,297,484,936.00	1,203,532,221.20
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	3,677,550,658.44	2,267,995,831.38	233,148,857.81	6,178,695,347.63	5,843,558,808.00	-335,136,539.63
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	4,681,980,342.43	1,846,015,326.88	256,855,912.67	6,784,851,581.98	6,596,171,494.00	-188,680,087.98
	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	3,234,675,135.19	3,922,695,732.88	345,715,989.17	7,503,086,857.24	8,338,095,550.00	835,008,692.76
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	4,168,367,887.58	1,368,177,415.78	442,821,340.62	5,979,366,643.98	5,746,929,001.00	-232,437,642.98
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	4,478,324,132.74	1,046,017,835.21	237,109,525.70	5,761,451,493.65	5,972,153,849.00	210,702,355.35
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	4,056,353,260.57	1,564,966,714.72	309,157,944.35	5,930,477,919.64	6,996,353,408.87	1,065,875,489.23
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	4,962,233,518.51	2,348,948,832.77	279,829,899.13	7,591,012,250.41	8,043,172,040.00	452,159,789.59
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	3,420,122,398.28	1,421,631,318.50	341,584,201.54	5,183,337,918.32	5,265,227,301.00	81,889,382.68
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,337,457,094.63	971,849,076.33	184,114,128.36	3,493,420,299.32	3,464,188,754.00	-29,231,545.32
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	3,881,268,233.09	645,298,256.54	216,379,540.27	4,742,946,029.90	4,992,627,262.00	249,681,232.10
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	2,107,671,564.36	2,469,935,573.43	200,442,998.64	4,778,050,136.43	5,502,505,761.00	724,455,624.57
	0521027003	FEDERAL STAFF	0.00	1,350,000.00	0.00	1,350,000.00		1,685,707,794.00

		HOSPITAL -ABUJA					1,687,057,794.00	
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	1,169,692,077.04	138,552,857.88	119,984,115.57	1,428,229,050.49	1,569,374,304.00	141,145,253.51
	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	856,133,801.00	856,133,801.00
	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	1,191,451,360.14	400,340,969.69	77,066,695.55	1,668,859,025.38	2,009,705,421.00	340,846,395.62
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	1,760,615,614.34	214,234,885.30	183,695,035.55	2,158,545,535.19	1,292,662,087.00	-865,883,448.19
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	789,241,635.29	216,739,483.04	81,166,408.72	1,087,147,527.05	1,195,131,605.00	107,984,077.95
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	1,835,296,092.66	782,959,819.68	130,903,849.12	2,749,159,761.46	3,088,458,335.00	339,298,573.54
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,374,632,938.36	607,940,103.03	108,712,903.39	2,091,285,944.78	2,263,997,603.00	172,711,658.22
	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	185,813,255.31	31,500,000.00	13,181,839.95	230,495,095.26	280,241,740.00	49,746,644.74
	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	871,102,643.48	412,217,542.40	74,023,978.29	1,357,344,164.17	1,429,448,823.00	72,104,658.83
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	2,087,270,003.09	770,394,707.88	166,865,332.90	3,024,530,043.87	3,390,750,629.00	366,220,585.13
	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,335,574,399.36	356,847,522.66	156,268,247.51	1,848,690,169.53	2,004,867,145.00	156,176,975.47
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	1,533,056,715.00	682,364,327.78	130,047,171.21	2,345,468,213.99	2,545,513,052.00	200,044,838.01

	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	381,912,093.99	142,186,178.89	39,608,986.28	563,707,259.16	590,797,518.00	27,090,258.84
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	3,368,341,765.09	903,190,650.16	211,343,281.47	4,482,875,696.72	4,540,359,240.00	57,483,543.28
	0521027018	FEDERAL MEDICAL CENTRE, OWO	2,344,759,569.33	1,074,607,308.14	244,052,000.39	3,663,418,877.86	3,905,565,040.00	242,146,162.14
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	3,330,867,429.51	1,198,807,031.49	234,604,270.35	4,764,278,731.35	4,742,081,134.00	-22,197,597.35
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,487,740,155.78	1,625,608,775.04	252,181,127.65	5,365,530,058.47	5,786,855,152.00	421,325,093.53
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	3,448,830,873.99	683,521,094.47	240,596,268.57	4,372,948,237.03	4,687,550,486.00	314,602,248.97
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,024,201,197.38	544,533,542.88	131,387,851.02	2,700,122,591.28	2,858,871,421.00	158,748,829.72
	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	0.00	0.00	0.00	3,499,990,895.00	3,499,990,895.00
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,570,694,485.92	654,146,574.49	149,609,546.10	2,374,450,606.51	2,347,041,335.00	-27,409,271.51
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	2,455,759,634.49	1,128,118,187.98	179,508,652.75	3,763,386,475.22	3,871,503,899.00	108,117,423.78
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	2,073,219,320.00	502,548,924.94	89,725,284.25	2,665,493,529.19	2,922,890,467.00	257,396,937.81
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	1,891,340,383.75	665,832,457.42	118,609,676.27	2,675,782,517.44	3,093,077,237.00	417,294,719.56
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,980,888,511.48	925,313,924.54	137,042,468.83	3,043,244,904.85	2,899,886,132.00	-143,358,772.85
	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	11,965,393,078.00	11,965,393,078.00
	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	0.00	0.00	0.00	5,201,426,970.00	5,201,426,970.00
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	1,969,060,208.09	975,833,577.19	10,168,122.30	2,955,061,907.58	3,118,856,362.00	163,794,454.42
	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,544,430,804.20	507,836,895.61	126,494,616.22	2,178,762,316.03	2,240,549,625.00	61,787,308.97
	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,762,939,980.93	577,479,181.60	147,922,002.06	2,488,341,164.59	2,673,448,300.00	185,107,135.41
	0521027034	FEDERAL MEDICAL CENTRE, TARABA	1,781,347,935.94	579,681,262.00	203,243,510.92	2,564,272,708.86	2,609,689,856.00	45,417,147.14

		STATE						
	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,128,986,478.47	269,449,649.10	81,503,578.85	1,479,939,706.42	1,571,384,717.00	91,445,010.58
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	4,834,516,834.16	2,493,605,596.72	582,784,207.37	7,910,906,638.25	7,860,229,140.00	-50,677,498.25
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	3,187,933,944.05	1,353,439,375.18	177,904,137.24	4,719,277,456.47	4,908,744,917.00	189,467,460.53
	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	1,806,519,038.87	518,716,929.00	185,048,882.00	2,510,284,849.87	2,510,294,850.00	10,000.13
	0521027039	NATIONAL EYE CENTRE KADUNA	607,161,290.36	180,328,298.48	41,096,592.87	828,586,181.71	1,423,563,191.00	594,977,009.29
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	607,161,290.36	180,328,298.48	41,096,592.87	828,586,181.71	995,946,749.00	167,360,567.29
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	99,475,539.23	23,000,000.00	7,160,941.27	129,636,480.50	152,271,576.00	22,635,095.50
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	513,583,166.10	20,780,230.38	50,986,501.42	585,349,897.90	688,846,495.00	103,496,597.10
	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	148,962,633.83	170,000.00	9,463,576.87	158,596,210.70	315,801,230.00	157,205,019.30
	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	600,000.00	0.00	600,000.00	-	-600,000.00
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	495,488,464.73	106,661,131.12	39,814,606.18	641,964,202.03	649,140,419.00	7,176,216.97
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	379,213,521.95	158,430,498.00	56,115,750.73	593,759,770.68	652,748,404.00	58,988,633.32
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	120,009,350.10	5,371,715.33	9,342,216.71	134,723,282.14	124,690,480.00	-10,032,802.14
	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	268,535,085.85	48,556,906.97	33,373,773.10	350,465,765.92	384,221,267.00	33,755,501.08
	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL	117,796,584.25	30,555,690.87	8,170,330.03	156,522,605.15	200,744,722.00	44,222,116.85

		THERAPY, YABA						
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	76,445,869.72	0.00	4,823,784.62	81,269,654.34	92,434,885.00	11,165,230.66
	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	84,988,585.21	9,006,311.00	4,702,635.79	98,697,532.00	109,921,276.00	11,223,744.00
	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	233,624,654.53	133,876,227.64	30,743,219.28	398,244,101.45	459,496,557.00	61,252,455.55
	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	449,515,234.50	105,044,917.75	51,590,383.20	606,150,535.45	724,218,087.00	118,067,551.55
	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	480,413,997.96	92,614,691.36	54,306,494.64	627,335,183.96	701,851,912.00	74,516,728.04
	0521049001	NATIONAL HOSPITAL	5,219,840,155.94	775,000,602.00	398,531,637.80	6,393,372,395.74	6,049,756,412.00	-343,615,983.74
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,642,834,693.15	0.00	136,691,332.25	1,779,526,025.40	2,078,117,513.00	298,591,487.60
	0535002001	NATIONAL PARK HEADQUARTERS	159,162,959.37	0.00	12,415,211.78	171,578,171.15	243,399,487.00	71,821,315.85
	0535003001	KAINJI NATIONAL PARK	368,352,932.35	43,550,000.00	30,332,500.15	442,235,432.50	534,748,294.00	92,512,861.50
	0535004001	OYO NATIONAL PARK	283,172,079.50	0.00	20,996,499.13	304,168,578.63	466,343,127.00	162,174,548.37
	0535005001	CHAD BASIN NATIONAL PARK	173,631,064.52	19,000,000.00	14,193,363.39	206,824,427.91	278,572,083.00	71,747,655.09
	0535006001	GASHAKA GUMTI NATIONAL PARK	250,201,754.41	26,000,000.00	18,934,059.80	295,135,814.21	341,621,717.00	46,485,902.79
	0535007001	CROSS RIVER NATIONAL PARK	409,772,897.82	1,440,000.00	30,224,402.99	441,437,300.81	579,366,984.00	137,929,683.19
	0535008001	KAMUKU NATIONAL PARK	152,372,282.15	16,000,000.00	12,455,582.93	180,827,865.08	289,172,908.00	108,345,042.92
	0535009001	OKUMU NATIONAL PARK	133,672,978.07	16,000,000.00	11,055,879.54	160,728,857.61	236,178,336.00	75,449,478.39
	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	394,861,792.90	0.00	32,851,502.64	427,713,295.54	478,117,425.00	50,404,129.46
	0535011001	FEDERAL COLLEGE OF FORESTRY	787,640,952.79	0.00	66,544,298.09	854,185,250.88	1,068,464,281.00	214,279,030.12

		IBADAN						
	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	490,569,232.72	676,700.00	40,948,830.48	532,194,763.20	632,367,193.00	100,172,429.80
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,604,921,936.04	0.00	135,671,516.97	1,740,593,453.01	2,136,625,311.00	396,031,857.99
	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	447,071,021.53	0.00	37,686,160.04	484,757,181.57	601,692,122.00	116,934,940.43
	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	1,455,246,607.77	36,500,000.00	106,663,920.24	1,598,410,528.01	1,958,327,675.00	359,917,146.99
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	2,167,362,874.49	464,705,835.74	0.00	2,632,068,710.23	3,166,914,966.00	534,846,255.77
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	213,151,045.68	6,262,064.09	14,794,287.06	234,207,396.83	250,171,486.00	15,964,089.17
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	114,464,096.46	0.00	6,209,364.93	120,673,461.39	278,998,042.00	158,324,580.61
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	312,713,287.91	10,837,200.00	37,322,736.47	360,873,224.38	368,996,031.00	8,122,806.62
	0543001001	NATIONAL POPULATION COMMISSION	4,445,897,091.36	0.00	358,007,438.23	4,803,904,529.59	5,654,664,346.00	850,759,816.41
		GRAND-TOTAL	**1,956,040,129,993.68**	**563,804,309,432.09**	**170,600,692,707.29**	**2,690,445,132,133.06**	**2,786,733,212,628.21**	**96,288,080,495.15**

NOTE 12:
SOCIAL BENEFITS

S/N	ADMIN. CODE	MDA	EMPLOYEES BENEFITS	BUDGET	VARIANCE
			210301		

			₦	₦	₦
		ADMINISTRATIVE SECTOR			
	0111001001	STATE HOUSE - HQTRS	372,883.71	-	-372,883.71
	0112004001	NATIONAL ASSEMBLY COMMISSION	15,422,553.00	-	-15,422,553.00
	0116021001	MILITARY PENSION BOARD	93,722,188,510.24	-	-93,722,188,510.24
	0119009005	FOREIGN MISSION: ANKARA	26,978,505.80	-	-26,978,505.80
	0119009023	FOREIGN MISSION: BUDAPEST	8,137,142.86	-	-8,137,142.86
	0119009028	FOREIGN MISSION: CANBERRA	26,205,981.39	-	-26,205,981.39
	0119009075	FOREIGN MISSION: NEW YORK (CG)	4,665,806.45	-	-4,665,806.45
	0123003001	NIGERIAN TELEVISION AUTHORITY	15,613,628.84	-	-15,613,628.84
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	5,134,700.00	-	-5,134,700.00
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	1,011,562.50	-	-1,011,562.50
	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	6,998,356,498.44	-	-6,998,356,498.44
	0124012001	POLICE FORMATION & COMMAND HQTRS	1,000,000,000.00	-	-1,000,000,000.00
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,500,000,000.00	-	-1,500,000,000.00
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	2,360,700.46	-	-2,360,700.46
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	137,498,612.31	-	-137,498,612.31
	0161003001	NATIONAL COMMISSION FOR REFUGEES	1,141,200.00	-	-1,141,200.00
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	7,745,500.00	-	-7,745,500.00
		TERTIARY EDUCATION TRUST FUND	70,116,953.25	-	-70,116,953.25
		ECONOMIC SECTOR			
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	5,777,595.00	-	-5,777,595.00

	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	3,662,500.00	-	-3,662,500.00
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	8,884,800.00	-	-8,884,800.00
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,660,000.00	-	-1,660,000.00
	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	46,521,828.96	-	-46,521,828.96
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	62,432,499.96	-	-62,432,499.96
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	1,000,000,000.00	-	-1,000,000,000.00
	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	95,012,905,739.47	-	-95,012,905,739.47
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	119,762,590.10	-	-119,762,590.10
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	19,348,167.51	-	-19,348,167.51
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	3,733,393.34	-	-3,733,393.34
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	5,325,765.36	-	-5,325,765.36
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	820,000.00	-	-820,000.00
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	6,966,272.00	-	-6,966,272.00
	0229031006	ACCIDENT INVESTIGATION BUREAU	1,535,102.46	-	-1,535,102.46
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	751,476.02	-	-751,476.02
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,338,433,000.00	-	-1,338,433,000.00
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	350,000.00	-	-350,000.00
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	18,082,781,281.20	-	-18,082,781,281.20
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	184,151,598.30	-	-184,151,598.30
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	2,470,728.69	-	-2,470,728.69
	0233011001	AJAOKUTA STEEL COMPANY LIMITED	100,000.00	-	-100,000.00
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	60,305,486.14	-	-60,305,486.14

		FEDERAL INLAND REVENUE SERVICES	5,716,198,365.41	-	-5,716,198,365.41
		LAW & JUSTICES SECTOR			
	0318003001	COURT OF APPEAL	3,490,697,601.45	-	-3,490,697,601.45
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	2,300,000.00	-	-2,300,000.00
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	660,747.73	-	-660,747.73
		SOCIAL SECTOR			
	0513021002	NIGERIA FOOTBALL FEDERATION	796,200.52	-	-796,200.52
	0517018003	FEDERAL POLYTECHNIC BIDA	300,000.00	-	-300,000.00
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	2,504,233.76	-	-2,504,233.76
	0517018009	FEDERAL POLYTECHNIC KADUNA	300,000.00	-	-300,000.00
	0517018013	FEDERAL POLYTECHNIC NEKEDE	1,632,040.00	-	-1,632,040.00
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,400,000.00	-	-1,400,000.00
	0517018017	FEDERAL POLYTECHNIC GWANDU	369,890.00	-	-369,890.00
	0517018021	FEDERAL POLYTECHNIC EKOWE	3,388,129.87	-	-3,388,129.87
	0517018022	FEDERAL POLYTECHNIC BONNY	567,775.00	-	-567,775.00
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	936,000.00	-	-936,000.00
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	1,370,000.00	-	-1,370,000.00
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	1,100,000.00	-	-1,100,000.00
	0517021001	UNIVERSITY OF IBADAN	10,816,794.54	-	-10,816,794.54
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	10,983,842.02	-	-10,983,842.02
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	15,672,659.45	-	-15,672,659.45
	0517021008	UNIVERSITY OF CALABAR	3,973,610.00	-	-3,973,610.00

	0517021009	UNIVERSITY OF ILORIN	19,711,101.86	-	-19,711,101.86
	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,376,751.52	-	-4,376,751.52
	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	51,640,515.32	-	-51,640,515.32
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	3,018,760.00	-	-3,018,760.00
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	18,405,000.00	-	-18,405,000.00
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	49,720,477.13	-	-49,720,477.13
	0517021031	FEDERAL UNIVERSITY DUTSE	1,000,000.00	-	-1,000,000.00
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	5,777,595.00	-	-5,777,595.00
	0517021033	FEDERAL UNIVERSITY LAFIA	250,000.00	-	-250,000.00
	0517021037	FEDERAL UNIVERSITY WUKARI	600,000.00	-	-600,000.00
	0517026002	FGC AZARE	35,668,167.63	-	-35,668,167.63
	0517026032	FGC POTISKUM	1,400,000.00	-	-1,400,000.00
	0517026077	FGGC UMUAHIA	200,000.00	-	-200,000.00
	0517026079	FGGC, YOLA	235,000.00	-	-235,000.00
	0517026093	FTC OTOBI	79,906.00	-	-79,906.00
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	8,639,675.61	-	-8,639,675.61
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	425,000.00	-	-425,000.00
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	12,348,723.33	-	-12,348,723.33
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,737,489.67	-	-1,737,489.67
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	679,800.00	-	-679,800.00
	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	708,040.00	-	-708,040.00
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	741,400.00	-	-741,400.00

	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,299,375.00	-	-2,299,375.00
	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	502,250.00	-	-502,250.00
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	3,895,660.92	-	-3,895,660.92
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	5,777,595.00	-	-5,777,595.00
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	1,000,000.00	-	-1,000,000.00
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	2,469,625.00	-	-2,469,625.00
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	4,959,975.58	-	-4,959,975.58
	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	800,000.00	-	-800,000.00
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,100,000.00	-	-1,100,000.00
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	1,900,000.00	-	-1,900,000.00
	0521027039	NATIONAL EYE CENTRE KADUNA	11,555,190.00	-	-11,555,190.00
920	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	100,000.00	-	-100,000.00
948	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	94,110,360.03	-	-94,110,360.03
		GRAND-TOTAL	**229,136,261,325.73**	**0.00**	**229,136,261,325.73**

NOTE 13:
OVERHEAD COST

S/N	ADMIN. CODE	MDA	TRAVEL& TRANSPORT - GENERAL	UTILITIES - GENERAL	MATERIALS & SUPPLIES - GENERAL	MAINTENANCE SERVICES - GENERAL	TRAINING - GENERAL	OTHER SERVICES - GENERAL	CONSULTING & PROFESSIONAL SERVICES - GENERAL	FUEL & LUBRICANTS - GENERAL	MISCELLANEOUS EXPENSES GENERAL	RESEARCH AND DEVELOPMENT (R&D) - EXPENSE	TOTAL OVERHEAD COST	BUDGET	VAVIRIANCE	TOTAL OVERHEAD COST

			220201	220202	220203	220204	220205	220206	220207	220208	220210	230501	220201 - 220208, 220210 & 230501			2017
		ADMINISTRATIVE														
1	0111001001	STATE HOUSE - HQTRS	620,741,575.94	447,378,770.84	331,537,651.73	392,632,054.35	0.00	140,792,172.80	30,806,867.94	91,984,104.14	5,695,448,345.21	0.00	7,751,321,542.95	2,740,063,436.00	-5,011,258,106.95	1,947,098,150.48
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	804,708,545.67	0.00	80,000,000.00	0.00	0.00	0.00	0.00	0.00	195,729,981.34	0.00	1,080,438,527.01	1,335,460,938.00	255,022,410.99	799,360,186.52
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	242,253,624.50	0.00	46,185,000.00	0.00	0.00	0.00	0.00	1,323,093.20	73,123,006.65	0.00	362,884,724.35	448,618,094.00	85,733,369.65	300,443,753.56
4	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,476,400.00	0.00	16,476,400.00	20,391,700.00	3,915,300.00	11,937,938.67
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	13,773,300.00	19,758,143.00	0.00	0.00	0.00	56,508,539.00	0.00	0.00	90,039,982.00	111,359,316.00	21,319,334.00	80,601,849.20
6	0111001006	STATE HOUSE MEDICAL CENTRE	1,838,880.00	0.00	208,342,371.52	51,703,595.38	6,426,478.81	0.00	0.00	0.00	0.00	0.00	268,311,325.71	331,730,212.00	63,418,886.29	245,913,509.45
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	2,299,444.71	23,980,225.10	4,821,442.86	35,480,539.48	957,180.45	2,704,519.55	0.00	4,039,908.24	2,536,896.78	0.00	76,820,157.17	95,280,402.00	18,460,244.83	68,455,010.00
8	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	66,500.00	0.00	0.00	0.00	270,933,760.00	0.00	3,783,500.00	0.00	64,627,697,973.27	0.00	64,902,481,733.27	-	- 64,902,481,733.27	
9	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	4,593,500.05	2,492,800.00	4,297,026.45	3,656,300.00	1,523,000.00	2,506,312.90	3,424,185.00	1,350,700.00	12,620,592.20	0.00	36,464,416.60	111,703,951.00	75,239,534.40	41,930,091.82
10	0111006001	NIPSS, KURU	896,868,464.53	93,366,424.08	136,199,262.80	26,316,241.94	158,636,956.70	16,854,330.01	54,955,036.81	6,080,300.00	100,734,228.61	0.00	1,490,011,245.48	658,831,725.00	-831,179,520.48	321,567,906.99
11	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	14,145,001.00	27,440,551.44	7,766,596.01	16,863,812.93	125,000.00	11,229,045.60	797,500.00	4,756,179.10	13,477,009.41	0.00	96,600,695.49	237,483,139.00	140,882,443.51	71,101,154.57
12	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	935,636,775.61	43,824,430.69	8,878,510,120.60	85,400,544.70	221,949,681.40	1,571,490,661.11	48,762,187.00	6,371,126.75	72,610,927.02	0.00	11,864,556,454.88	152,230,385.00	- 11,712,326,069.88	2,122,709,355.56
13	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	835,118,995.31	84,469,544.54	55,588,136.84	156,632,899.61	172,243,123.74	222,685,274.15	115,430,133.96	248,674,170.00	214,858,059.53	0.00	2,105,700,337.68	3,600,713,298.00	1,495,012,960.32	2,216,765,467.06
14	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	36,948,737.00	8,597,714.35	18,941,800.00	32,572,449.00	44,567,883.00	17,286,950.00	14,544,957.00	10,707,000.00	27,265,630.00	0.00	211,433,120.35	600,000,000.00	388,566,879.65	
15	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	85,597,239.36	11,802,615.41	31,767,149.30	26,023,417.17	81,594,390.00	16,551,600.00	58,899,634.45	11,963,000.00	99,738,001.48	0.00	423,937,047.17	750,059,898.00	326,122,850.83	326,839,858.90
16	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	16,175,719.02	6,135,817.00	4,807,930.43	8,922,951.34	6,330,808.00	17,148,678.26	5,671,638.00	7,350,673.52	74,438,488.51	0.00	146,982,704.08	277,314,427.00	130,331,722.92	142,553,139.16

17	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	38,891,057.44	5,155,652.34	4,501,800.00	15,119,462.03	8,142,550.56	15,585,950.00	1,582,000.00	3,376,230.01	4,208,990.15	0.00	96,563,692.53	164,975,915.00	68,412,222.47	101,744,609.44
18	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	6,732,188.68	446,500.00	4,494,591.80	5,946,783.02	4,834,697.17	1,720,000.00	0.00	3,548,572.17	4,803,676.39	0.00	32,527,009.23	46,864,446.00	14,337,436.77	21,039,753.17
19	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,681,192,187.00	5,681,192,187.00	
20	0112002001	SENATE	3,777,114,399.00	427,228,400.00	1,115,825,816.00	1,069,148,925.75	1,992,746,406.00	3,334,564,266.00	1,507,918,720.00	0.00	14,816,472,422.49	0.00	28,041,019,355.24	28,791,110,014.00	750,090,658.76	27,922,435,393.49
21	0112003001	HOUSE OF REPRESENTATIVES	7,722,489,596.00	796,154,400.00	3,244,100,400.00	2,929,489,235.59	5,174,458,205.00	1,710,876,000.00	5,974,968,477.00	5,154,882,792.00	10,662,505,338.00	0.00	43,369,924,443.59	47,735,756,179.00	4,365,831,735.41	40,473,991,208.00
22	0112004001	NATIONAL ASSEMBLY COMMISSION	971,181,660.00	586,809,007.07	769,502,794.36	429,376,282.45	475,139,525.76	111,067,500.00	325,996,476.00	195,455,403.00	500,751,485.00	0.00	4,365,280,133.64	1,250,662,999.00	-3,114,617,134.64	1,301,905,932.52
23	0112005001	LEGISLATIVE AIDES	448,643,893.81	0.00	96,645,361.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	545,289,255.64	534,968,714.00	-10,320,541.64	534,850,528.86
24	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	24,839,572.00	0.00	30,825,019.00	7,343,016.00	0.00	0.00	14,512,404.00	0.00	37,388,009.00	0.00	114,908,020.00	118,970,215.00	4,062,195.00	
25	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	88,819,068.00	0.00	39,807,000.00	0.00	0.00	0.00	0.00	0.00	13,657,500.00	0.00	142,283,568.00	142,764,258.00	480,690.00	141,970,126.75
26	0112008001	GENERAL SERVICE	3,062,856,766.50	1,080,061,018.01	1,489,349,079.10	569,345,192.03	229,810,401.00	849,944,215.25	463,854,482.46	591,313,370.73	811,160,806.39	0.00	9,147,695,331.47	8,967,743,268.00	-179,952,063.47	9,724,719,699.43
27	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	19,893,775.00	33,428,754.06	41,579,798.66	31,320,954.78	805,707,816.36	160,757,303.00	9,060,000.00	20,598,841.00	176,097,003.95	2,399,596.05	1,300,843,842.86	1,223,988,826.00	-76,855,016.86	
28	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	44,196,606.17	35,658,636.81	53,019,604.82	22,912,804.17	15,995,059.00	1,793,238,147.69	4,382,160.00	39,563,637.69	27,649,631,808.31	0.00	29,658,598,464.66	2,076,409,844.00	-27,582,188,620.66	712,321,557.61
29	0116002001	DEFENCE HEADQURTERS	59,306,259.49	87,585,079.57	21,742,237.09	51,900,674.11	23,225,998.81	135,914,672.72	10,061,816.98	88,749,423.32	14,782,797.15	0.00	493,268,959.24	1,045,138,942.00	551,869,982.76	307,587,853.37
30	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	5,932,713.00	1,739,600.00	8,025,650.00	9,929,594.00	0.00	9,961,875.00	885,000.00	12,330,500.00	9,519,008.00	0.00	58,323,940.00	100,000,000.00	41,676,060.00	
31	0116003001	NIGERIAN ARMY	354,602,000.04	192,446,188.53	215,267,996.47	2,284,950,375.05	3,140,358,297.33	53,849,172,134.64	16,366,797.68	1,487,290,057.77	1,817,176,609.89	0.00	63,357,630,457.40	14,634,293,455.00	-48,723,337,002.40	6,359,472,922.97
32	116003002	NIGERIA ARMY UNIVERSITY, BIU	0.00	0.00	11,159,700.00	193,000.00	0.00	9,450,000.00	5,000,000.00	13,832,500.00	6,000,000.00	0.00	45,635,200.00	100,000,000.00	54,364,800.00	2,723,377,122.72
33	0116004001	NIGERIAN NAVY	427,214,641.00	271,243,574.00	144,501,359.00	1,309,274,417.50	455,488,699.00	4,083,725,595.20	-43,000.00	996,497,088.00	489,804,000.00	0.00	8,177,706,373.70	7,740,714,955.00	-436,991,418.70	
34	0116005001	NIGERIAN AIRFORCE	366,432,299.99	2,107,559,312.99	554,274,864.94	1,339,521,476.99	720,266,999.99	1,483,996,779.99	138,599,303.97	2,026,897,340.00	89,253,095.98	0.00	8,826,801,474.84	8,850,534,571.00	23,733,096.16	5,005,290,095.35
35	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,855,943,827.00	1,855,943,827.00	250,000,000.00
36	0116007001	NIGERIANCOLLEGE DEFENCE	3,426,820,831.77	156,305,118.38	278,404,478.00	284,714,471.86	289,965,551.00	138,956,226.47	0.00	42,706,471.34	431,401,300.35	0.00	5,049,274,449.17	4,008,130,588.00	-1,041,143,861.17	1,450,000,000.00

37	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	1,538,106,885.60	3,870,900.00	80,641,936.00	127,966,788.00	1,143,814,805.10	4,736,579.08	350,000.00	10,999,160.00	26,361,179.48	0.00	2,936,848,233.26	3,079,900,336.00	143,052,102.74	
38	0116009001	NIGERIANRESETTLEMENTARMED CENTRE,FORCES LAGOS	42,376,593.00	84,878,254.27	11,597,463.00	91,715,762.91	13,231,973.00	5,339,500.00	1,650,000.00	56,831,600.00	17,627,746.25	0.00	325,248,892.43	558,852,887.00	233,603,994.57	
39	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	195,762,945.00	5,588,800.00	677,105,184.59	219,814,999.60	0.00	4,698,599.81	6,675,000.00	54,143,750.00	8,788,685.25	0.00	1,172,577,964.25	141,972,939.00	-1,030,605,025.25	
40	0116011001	DEFENCE SCHOOL INTELLIGENCE	21,753,022.00	21,007,896.00	23,073,778.00	29,756,523.00	20,375,071.75	0.00	0.00	6,978,900.00	4,432,040.00	0.00	127,377,230.75	218,360,967.00	90,983,736.25	
41	0116012001	DEFENCE AGENCY INTELLIGENCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,556,811,920.00	0.00	1,556,811,920.00	6,308,036,761.00	4,751,224,841.00	
42	0116015017	DEFENCE MISSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,660,403,573.00	4,660,403,573.00	
43	0116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	22,960,000.00	0.00	20,833,330.67	0.00	43,793,330.67	96,459,482.00	52,666,151.33	
44	0116018001	DEFENCE SPACE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
45	116018002	DEFENCE SPACE ADMINISTRATION	44,986,140.08	13,143,863.43	8,731,277.89	12,519,943.40	489,557,498.04	662,356,022.96	3,578,591.23	8,850,177.99	10,304,731.46	0.00	1,254,028,246.48	680,360,000.00	-573,668,246.48	106,317,230.75
46	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	1,137,722,590.91	36,375,463.26	245,245,118.16	69,072,043.01	188,852,458.47	52,828,541.19	12,129,154.00	30,946,381.79	365,813,033.99	0.00	2,138,984,784.78	3,468,867,740.00	1,329,882,955.22	2,572,760,598.21
47	0119002001	TECHNICAL AIDS CORPS	176,634,897.79	43,128,462.50	14,642,310.00	38,015,460.00	0.00	0.00	735,000.00	4,856,305.00	3,138,633.75	0.00	281,151,069.04	316,288,103.00	35,137,033.96	158,188,462.38
48	0119003001	FOREIGN SERVICE ACADEMY (FSA)	4,627,380.00	2,389,480.44	994,605.00	1,396,600.00	10,232,715.00	4,259,800.00	0.00	6,043,773.40	900,000.00	0.00	30,844,353.84	52,940,500.00	22,096,146.16	31,166,922.90
49	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	12,749,800.00	4,871,118.42	8,567,200.99	9,368,522.77	19,698,313.30	4,144,666.66	4,100,000.00	4,935,777.00	23,075,227.89	0.00	91,510,627.03	156,252,174.00	64,741,546.97	55,936,999.89
50	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	55,213,073.45	2,769,439.70	8,219,219.03	9,331,466.72	6,311,300.15	4,255,438.08	0.00	6,860,000.00	0.00	0.00	92,959,937.13	145,991,854.00	53,031,916.87	49,428,502.82
51	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	14,002,767.50	6,560,117.89	6,024,413.10	8,275,756.29	427,200.00	23,020,350.30	0.00	4,623,225.01	30,928,709.96	0.00	93,862,540.05	155,106,458.00	61,243,917.95	86,167,970.87
52	0119009001	FOREIGN MISSION: ABIDJAN	40,769,126.86	42,668,774.09	4,714,491.15	97,478,130.55	0.00	13,948,748.68	0.00	3,522,959.50	36,195,161.34	0.00	239,297,392.17	152,089,310.00	-87,208,082.17	206,066,412.09
53	0119009002	FOREIGN MISSION: ACCRA	47,071,809.16	26,084,942.47	5,157,881.24	52,621,008.12	0.00	17,727,985.35	27,972.03	11,511,676.97	77,882,682.52	0.00	238,085,957.86	139,330,539.00	-98,755,418.86	357,485,809.89
54	0119009003	FOREIGN MISSION: ADDIS ABABA	216,911,481.51	34,971,729.37	15,466,251.43	137,144,121.10	0.00	-1,101,949.71	1,976,284.85	6,292,884.02	97,843,828.40	0.00	509,504,630.97	163,648,776.00	-345,855,854.97	-
55	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,372,077.00	178,372,077.00	-
56	0119009005	FOREIGN MISSION: ANKARA	188,996,374.73	13,026,848.32	20,291,979.76	49,692,427.34	22,649.57	94,810,067.68	605,722.78	8,751,095.55	170,482,025.24	0.00	546,679,190.97	323,937,694.00	-222,741,496.97	-

57	0119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,467,269.00	157,467,269.00	-
58	0119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,379,793.00	154,379,793.00	-
59	0119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,362,453.00	153,362,453.00	-
60	0119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	144,760,743.00	144,760,743.00	274,824,339.50
61	0119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,662,753.00	142,662,753.00	165,032,267.75
62	0119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,766,879.00	140,766,879.00	295,326,623.24
63	0119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,987,347.00	139,987,347.00	151,713,513.94
64	0119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,605,993.00	161,605,993.00	-
65	0119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,142,993.00	152,142,993.00	-
66	0119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	348,340,352.00	348,340,352.00	365,213,109.65
67	0119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,095,757.00	159,095,757.00	-
68	0119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,202,160.00	161,202,160.00	590,000,097.09
69	0119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186,160,459.00	186,160,459.00	
70	0119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,973,322.00	139,973,322.00	165,152,797.41
71	0119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,911,897.00	165,911,897.00	418,634,553.46
72	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,824,550.00	158,824,550.00	324,890,096.02
73	0119009023	FOREIGN MISSION: BUDAPEST	69,388,493.98	45,761,722.52	6,579,258.53	23,028,099.27	988,727.27	189,368,915.26	49,402.19	4,319,725.17	42,718,581.39	0.00	382,202,925.58	147,737,485.00	-234,465,440.58	-
74	0119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,223,337.00	141,223,337.00	296,969,648.25
75	0119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,941,703.00	182,941,703.00	-
76	0119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,061,356.00	139,061,356.00	-
77	0119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,189,403.00	158,189,403.00	355,469,370.85
78	0119009028	FOREIGN MISSION: CANBERRA	161,661,321.94	28,383,327.60	8,617,851.69	64,719,508.34	1,769,006.04	28,911,338.54	6,228,004.65	4,613,059.72	20,959,228.39	0.00	325,862,646.91	166,071,689.00	-159,790,957.91	190,368,549.32
79	0119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,767,304.00	141,767,304.00	

80	0119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,175,075.00	159,175,075.00	
81	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,761,607.00	145,761,607.00	
82	0119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,930,151.00	145,930,151.00	231,819,031.35
83	0119009033	FOREIGN MISSION: DAMASCUS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,107,839.00	130,107,839.00	-
84	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,100,392.00	143,100,392.00	143,782,771.09
85	0119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,647,626.00	139,647,626.00	197,236,611.62
86	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	11,687,429.08	2,623,174.60	422,160.13	1,251,252.14	0.00	87,038,778.29	0.00	155,973.86	741,572.55	0.00	103,920,340.65	166,524,773.00	62,604,432.35	104,253,932.90
87	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,495,342.00	159,495,342.00	183,356,606.99
88	0119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,600,999.00	140,600,999.00	-
89	0119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,169,026.00	140,169,026.00	214,822,764.90
90	0119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243,798,512.00	243,798,512.00	348,608,203.22
91	0119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163,116,987.00	163,116,987.00	
92	0119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,584,982.00	159,584,982.00	
93	0119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,144,734.00	139,144,734.00	82,922,548.38
94	0119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,319,994.00	215,319,994.00	298,893,839.74
95	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,047,745.00	137,047,745.00	-
96	0119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,949,333.00	139,949,333.00	-
97	0119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,905,640.00	159,905,640.00	-
98	0119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,648,651.00	154,648,651.00	333,247,724.17
99	0119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,295,612.00	141,295,612.00	113,706,247.23
100	0119009051	FOREIGN MISSION: KHARTOUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,302,701.00	154,302,701.00	-
101	0119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,077,274.00	205,077,274.00	-
102	0119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	286,311,244.00	286,311,244.00	-
103	0119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,137,228.00	142,137,228.00	126,670,763.29

104	0119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129,097,664.00	129,097,664.00	129,852,274.20
105	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,492,695.00	156,492,695.00	
106	0119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130,762,891.00	130,762,891.00	
107	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138,760,843.00	138,760,843.00	
108	0119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162,331,501.00	162,331,501.00	
109	0119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,807,445.00	140,807,445.00	
110	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	493,684,943.00	493,684,943.00	825,869,163.72
111	0119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138,676,024.00	138,676,024.00	
112	0119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,996,377.00	139,996,377.00	
113	0119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,920,084.00	143,920,084.00	
114	0119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,759,971.00	140,759,971.00	
115	0119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,091,319.00	139,091,319.00	
116	0119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,270,164.00	139,270,164.00	
117	0119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,215,066.00	158,215,066.00	
118	0119009069	FOREIGN MISSION: MNROVIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,796,340.00	145,796,340.00	
119	0119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,185,136.00	161,185,136.00	
120	0119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,672,346.00	150,672,346.00	
121	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,000,065.00	141,000,065.00	
122	0119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,292,820.00	150,292,820.00	
123	0119009075	FOREIGN MISSION: NEW YORK (CG)	245,970,464.50	60,737,433.12	42,265,064.84	205,034,290.83	0.00	29,150,652.80	8,656,451.61	8,266,303.59	246,458,665.95	0.00	846,539,327.24	261,691,810.00	-584,847,517.24	
124	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648,018,951.00	648,018,951.00	
125	0119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,398,075.00	140,398,075.00	

126	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174,531,461.00	174,531,461.00	
127	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384,627,420.00	384,627,420.00	
128	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138,707,398.00	138,707,398.00	
129	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	236,157,651.00	236,157,651.00	
130	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,699,735.00	154,699,735.00	
131	0119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183,673,541.00	183,673,541.00	
132	0119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,845,135.00	159,845,135.00	
133	0119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	174,319,853.00	174,319,853.00	
134	0119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,208,035.00	157,208,035.00	
135	0119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168,811,858.00	168,811,858.00	215,544,017.45
136	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197,654,712.00	197,654,712.00	-
137	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,035,944.00	154,035,944.00	-
138	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,344,389.00	154,344,389.00	
139	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	206,726,530.00	206,726,530.00	232,498,023.24
140	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155,043,618.00	155,043,618.00	-
141	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,149,151.00	182,149,151.00	-
142	0119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158,592,155.00	158,592,155.00	-
143	0119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	251,548,381.00	251,548,381.00	
144	0119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	243,809,421.00	243,809,421.00	
145	0119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	178,534,804.00	178,534,804.00	133,551,692.00
146	0119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	189,370,659.00	189,370,659.00	
147	0119009103	FOREIGN MISSION: VIENNA	89,143,784.22	48,700,992.72	33,331,173.12	100,827,581.24	0.00	70,529,804.57	1,066,813.33	7,759,751.50	44,780,182.20	0.00	396,140,082.90	160,278,415.00	-235,861,667.90	246,354,240.98
148	0119009104	FOREIGN MISSION: WARSAW	158,448,483.67	17,220,340.03	12,314,359.27	44,164,669.89	379,279.28	68,219,443.07	7,526,213.75	10,147,240.78	123,137,122.77	0.00	441,557,152.51	139,246,998.00	-302,310,154.51	222,278,767.42
149	0119009105	FOREIGN MISSION: WASHINGTON	76,202,206.06	70,026,266.62	2,686,578.78	74,243,448.49	0.00	212,156,057.57	4,334,306.06	5,527,133.33	21,387,345.46	0.00	466,563,342.37	246,092,869.00	-220,470,473.37	535,528,748.41
150	0119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,998,479.00	141,998,479.00	-

151	0119009107	FOREIGN MISSION: YAOUNDE	70,147,967.91	39,283,564.04	7,487,470.38	20,241,913.82	650,653.36	24,433,368.08	16,947,307.87	4,396,186.79	75,845,984.39	0.00	259,434,416.64	138,717,956.00	-120,716,460.64	188,086,101.10
152	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,528,262.00	150,528,262.00	
153	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,907,955.00	160,907,955.00	193,103,174.63
154	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,048,891.00	132,048,891.00	
155	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
156	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221,957,297.00	221,957,297.00	
157	0119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	139,208,196.00	139,208,196.00	
158	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
159	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	244,322,827.00	244,322,827.00	
160	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
161	0119009120	FOREIGN MISSION DOHA, QATAR	21,064,681.35	6,676,261.45	2,538,844.08	22,035,972.50	0.00	93,965,937.82	0.00	1,717,116.73	11,528,970.65	0.00	159,527,784.58	139,229,088.00	-20,298,696.58	
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	10,801,866.00	11,946,644.00	5,896,160.00	2,444,660.00	561,000.00	32,643,226.00	0.00	1,676,100.00	44,277,972.00	0.00	110,247,628.00	132,321,470.00	22,073,842.00	60,273,213.36
163	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155,484,567.00	155,484,567.00	
164	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,348,533.00	181,348,533.00	
165	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	87,908,250.26	21,084,259.53	81,397,927.46	58,943,444.60	22,794,382.90	34,026,404.00	9,207,309.99	26,405,769.64	712,135,035.25	0.00	1,053,902,783.63	660,507,008.00	-393,395,775.63	483,061,721.58
166	0123003001	NIGERIAN TELEVISION AUTHORITY	419,816,493.66	547,185,541.51	105,086,713.71	443,306,384.14	117,136,228.77	185,273,403.87	27,452,230.52	640,717,427.02	609,234,063.00	0.00	3,095,208,486.20	284,951,538.00	-2,810,256,948.20	109,193,910.00
167	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	65,973,028.00	92,497,303.48	55,400,229.29	35,490,332.21	2,873,200.00	33,043,954.20	9,023,600.00	78,351,067.00	49,560,963.50	0.00	422,213,677.68	193,953,448.00	-228,260,229.68	102,974,519.11
168	0123005001	NEWS AGENCY OF NIGERIA	71,675,196.36	37,167,476.63	8,749,093.40	13,037,987.00	1,192,100.00	5,211,482.27	3,196,500.00	10,526,277.86	327,901,045.05	0.00	478,657,158.57	165,401,467.00	-313,255,691.57	95,563,800.54
169	0123006001	VOICE OF NIGERIA	68,772,382.49	27,047,273.14	25,411,313.19	46,699,860.16	7,709,850.00	34,747,995.59	23,327,500.00	84,088,133.10	21,413,238.88	0.00	339,217,546.55	564,149,066.00	224,931,519.45	341,889,431.15
170	0123007001	NIGERIAN FILM CORPORATION	35,049,819.81	2,050,042.76	4,441,629.00	3,791,045.00	10,812,500.00	15,595,481.00	1,301,353.00	4,391,660.00	16,604,713.03	0.00	94,038,243.60	92,021,865.00	-2,016,378.60	46,358,382.94
171	0123008001	NATIONAL BROADCASTING COMMISION	448,143,370.30	19,490,082.16	22,925,877.65	36,783,732.84	144,475,033.39	82,167,013.27	149,640,293.18	51,006,828.59	98,366,229.46	36,340,500.00	1,089,338,960.84	88,303,074.00	-1,001,035,886.84	49,396,360.50
172	0123009001	NIGERIA PRESS COUNCIL	6,324,797.00	3,075,150.00	4,395,490.00	4,825,170.00	3,103,220.00	17,500,594.44	3,105,400.00	4,765,800.00	1,873,081.39	0.00	48,968,702.83	83,909,990.00	34,941,287.17	48,207,075.92

173	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	34,074,988.25	3,782,451.29	8,430,106.67	10,176,882.52	2,520,300.00	33,469,947.86	14,986,542.70	2,784,500.00	24,943,489.67	0.00	135,169,208.96	152,148,037.00	16,978,828.04	84,860,535.95
174	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	404,800.00	0.00	0.00	0.00	2,500,000.00	0.00	3,915,000.00	0.00	1,000,000.00	0.00	7,819,800.00	13,612,039.00	5,792,239.00	5,738,950.00
175	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	24,506,839.42	9,486,722.31	15,494,866.00	10,857,803.31	7,308,100.00	12,612,349.52	7,415,743.00	5,019,032.50	27,679,937.00	0.00	120,381,393.06	190,950,000.00	70,568,606.94	126,431,496.92
176	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	15,468,018.62	8,864,992.84	12,965,883.35	13,330,793.12	11,076,500.00	14,937,329.91	6,587,594.71	6,198,300.00	14,199,089.27	0.00	103,628,501.82	170,276,334.00	66,647,832.18	118,994,647.59
177	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	16,452,800.00	3,430,500.00	17,318,250.00	3,259,950.00	0.00	8,942,000.00	3,540,382.06	6,280,200.00	10,167,305.90	0.00	69,391,387.96	108,379,470.00	38,988,082.04	76,992,858.20
178	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	6,373,670.99	1,824,612.74	29,938,000.00	3,198,100.00	1,648,900.00	12,857,326.42	2,038,600.00	2,355,100.00	61,671,871.36	0.00	121,906,181.51	50,920,936.00	-70,985,245.51	39,966,685.33
179	0123011006	NATIONAL TROUPE OF NIGERIA	7,910,070.00	1,735,000.00	4,297,070.00	7,857,257.00	991,925.00	1,536,000.00	1,846,400.00	3,543,760.00	18,374,873.50	0.00	48,092,355.50	41,879,138.00	-6,213,217.50	37,231,365.00
180	0123011007	NATIONAL THEATRE	29,321,505.90	27,368,999.80	2,951,240.00	26,219,261.23	4,446,050.00	17,975,000.00	13,723,500.05	21,227,195.80	18,975,385.20	0.00	162,208,137.98	115,042,770.00	-47,165,367.98	89,792,935.25
181	0123011008	NATIONAL GALLERY OF ART	13,512,900.00	2,664,400.00	8,733,750.00	13,100,314.49	7,300,286.12	25,454,113.75	10,183,703.87	3,209,800.00	26,240,985.82	0.00	110,400,254.05	184,192,992.00	73,792,737.95	123,382,844.00
182	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	1,297,800.00	465,000.00	754,000.00	330,000.00	1,250,000.00	565,000.00	0.00	545,000.00	1,329,000.00	0.00	6,535,800.00	11,340,113.00	4,804,313.00	6,347,390.00
183	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	13,448,740.00	4,159,310.00	22,745,836.00	4,003,255.00	3,890,197.00	8,796,850.00	3,489,720.00	2,481,490.00	11,144,579.00	0.00	74,159,977.00	124,072,424.00	49,912,447.00	79,674,286.00
184	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	14,496,100.00	2,370,750.00	2,984,229.25	32,432,569.99	7,843,125.00	14,845,481.40	2,682,000.00	7,281,000.00	8,807,600.00	0.00	93,742,855.64	151,101,600.00	57,358,744.36	107,590,303.70
185	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	282,184.00	309,000.00	170,940.00	1,163,400.00	549,492.00	844,492.00	0.00	75,000.00	1,064,970.00	0.00	4,459,478.00	7,776,060.00	3,316,582.00	4,434,247.90
186	0123011017	NATIONAL ORIENTATION AGENCY	212,788,265.34	7,206,273.14	25,113,059.63	18,171,984.06	7,550,700.00	21,990,051.61	9,080,593.86	17,213,750.00	39,694,873.03	0.00	358,809,550.67	310,430,068.00	-48,379,482.67	155,646,393.82
187	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	282,719,500.41	15,779,630.81	36,485,029.70	30,182,758.90	50,816,566.34	13,104,487.00	16,247,848.00	14,538,300.00	315,339,584.50	0.00	775,213,705.66	350,809,319.00	-424,404,386.66	320,961,114.52
188	0124002001	NIGERIAN PRISON SERVICE	359,248,804.29	152,453,720.48	17,020,730,984.56	895,581,702.72	144,412,526.38	239,879,458.04	27,853,739.85	705,592,944.37	93,069,334.49	0.00	19,638,823,215.18	22,335,198,510.00	2,696,375,294.82	16,318,081,824.76
189	0124003001	NIGERIA IMMIGRATION SERVICE	270,761,547.65	74,946,129.31	10,706,521,641.78	749,478,109.65	693,077,109.55	191,983,456.77	260,709,856.35	360,572,796.03	1,295,690,149.18	0.00	14,603,740,796.27	2,516,860,810.00	-12,086,879,986.27	903,416,092.77
190	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	270,148,455.76	12,228,330.68	255,817,413.69	71,260,624.39	34,990,019.38	288,134,756.86	16,727,576.00	50,386,196.41	61,974,342.72	0.00	1,061,667,715.89	1,160,449,568.00	98,781,852.11	1,080,634,094.15
191	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	9,969,220.90	664,700.00	6,563,375.00	10,520,410.00	3,101,200.00	1,958,180.00	306,000.00	3,796,370.00	8,802,199.40	0.00	45,681,655.30	73,477,248.00	27,795,592.70	25,280,102.65
192	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	10,333,365.00
193	0124007001	FEDERAL FIRE SERVICE	26,767,364.47	8,368,930.17	24,901,443.47	27,485,163.80	14,453,145.77	36,795,505.05	24,241,293.90	55,117,828.59	45,132,022.82	0.00	263,262,698.04	413,519,218.00	150,256,519.96	138,961,618.09
194	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	42,262,466.00	28,012,989.04	905,169,953.38	42,419,525.42	106,763,939.15	1,668,800.00	14,010,365.56	21,519,237.88	105,996,384.84	0.00	1,267,823,661.27	1,837,657,950.00	569,834,288.73	493,220,410.63

195	0124012001	POLICE FORMATION & COMMAND HQTRS	1,205,787,843.86	289,385,487.46	2,271,217,132.07	2,160,100,245.13	1,060,991,765.13	868,921,145.24	127,343,899.92	1,661,047,560.17	3,472,860,761.20	0.00	13,117,655,840.18	10,301,772,123.70	-2,815,883,716.48	54,379,027,164.53
196	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	124,114,409.80	62,466,400.00	92,511,151.65	74,210,223.09	63,498,489.87	15,915,381.34	2,488,295.00	24,914,462.50	305,934,384.36	0.00	766,053,197.61	726,670,610.00	-39,382,587.61	924,317,733.18
197	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	14,669,143.51	350,000.00	7,190,100.00	4,093,461.58	0.00	0.00	0.00	4,575,000.00	3,936,838.72	0.00	34,814,543.81	61,836,167.00	27,021,623.19	35,191,323.24
198	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	8,266,736.00	4,538,736.00	4,663,500.00	8,019,806.33	2,303,600.00	11,767,205.88	465,000.00	12,803,500.01	2,743,050.10	0.00	55,571,134.32	99,299,631.00	43,728,496.68	58,255,253.19
199	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	1,879,822.00	1,077,000.00	953,300.00	945,400.00	12,646,700.00	35,000.00	140,500.00	202,150.00	1,363,230.00	0.00	19,243,102.00	33,034,334.00	13,791,232.00	19,269,512.50
200	0125005002	FEDERAL TRAINING CENTRE,ENUGU	3,229,250.00	2,457,000.00	1,000,000.00	3,743,500.00	0.00	1,202,000.00	0.00	610,000.00	893,000.00	0.00	13,134,750.00	22,540,697.00	9,405,947.00	13,146,918.00
201	0125005003	FEDERAL TRAINING CENTRE,ILORIN	5,243,200.00	2,598,120.00	629,000.00	3,444,120.00	0.00	1,973,466.00	0.00	0.00	1,363,600.00	0.00	15,251,506.00	22,540,697.00	7,289,191.00	13,129,882.40
202	0125005004	FEDERAL TRAINING CENTRE,KADUNA	6,241,800.00	2,409,158.10	913,500.00	2,671,198.95	0.00	595,000.00	0.00	0.00	165,500.00	0.00	12,996,157.05	22,540,697.00	9,544,539.95	13,000,304.48
203	0125005005	FEDERAL TRAINING CENTRE,LAGOS	4,799,480.00	2,040,374.82	1,176,820.00	3,960,635.00	0.00	1,031,422.82	0.00	0.00	231,200.00	0.00	13,239,932.64	22,540,697.00	9,300,764.36	13,078,577.65
204	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	5,374,000.00	1,727,000.00	919,000.00	3,414,000.00	0.00	1,218,000.00	0.00	0.00	231,000.00	0.00	12,883,000.00	22,540,697.00	9,657,697.00	12,953,965.00
205	0125005007	FEDERAL TRAINING CENTRE,CALABAR	5,509,796.00	2,014,720.00	854,000.00	3,234,850.00	0.00	1,264,000.00	0.00	0.00	0.00	0.00	12,877,366.00	22,540,697.00	9,663,331.00	12,868,664.00
206	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	69,233,903.31	34,902,604.86	78,774,188.79	40,964,447.83	12,429,811.11	46,647,252.13	14,487,154.65	11,543,861.55	74,106,900.65	0.00	383,090,124.88	108,234,500.00	-274,855,624.88	63,132,278.65
207	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	16,871,582.40	190,000.00	23,082,262.51	7,291,109.00	69,661,950.00	8,983,551.00	976,360.00	0.00	12,176,913.08	0.00	139,233,727.99	246,074,928.00	106,841,200.01	361,854,299.96
208	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	33,072,131.43
209	0140001001	AUDITOR GENERAL FOR THE FEDERATION	478,274,508.38	21,395,587.56	48,089,140.63	32,113,159.36	46,388,250.00	27,216,000.00	358,947,641.11	11,365,801.25	1,038,266,015.05	0.00	2,062,056,103.34	2,864,230,795.00	802,174,691.66	693,005,988.62
210	0145001001	PUBLIC COMPLAINTS COMMISSION	339,574,482.02	1,614,852.89	71,775,757.39	41,635,192.00	4,396,900.00	10,050,000.00	0.00	3,112,300.00	130,898,576.06	0.00	603,058,060.36	-	-603,058,060.36	3,194,520.00
211	0147001001	FEDERAL CIVIL SERVICE COMMISSION	120,162,315.40	23,758,299.39	16,429,947.56	32,841,433.00	22,186,052.13	27,136,552.79	3,751,000.00	6,048,590.00	462,844,957.98	0.00	715,159,148.25	472,853,041.00	-242,306,107.25	589,332,171.82
212	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	273,550,952.26	489,758,406.30	1,901,357,588.98	110,140,268.40	671,498,178.61	687,845,921.06	518,862,014.97	37,543,618,648.46	0.00	42,196,631,979.04	-	-42,196,631,979.04	23,138,408,363.29
213	0149001001	FEDERAL CHARACTER COMMISSION	107,926,355.54	32,004,881.56	29,848,027.31	28,719,359.65	19,599,353.75	29,505,151.41	28,661,027.37	12,044,059.46	70,662,486.85	0.00	358,970,702.90	372,635,539.00	13,664,836.10	148,377,486.49

214	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
215	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	27,624,199.65	152,000.00	7,049,754.27	11,443,645.00	6,055,222.40	11,569,273.30	4,091,632.10	7,783,000.00	35,134,854.68	0.00	110,903,581.40	203,791,496.00	92,887,914.60	99,512,036.35
216	0156003001	NIGERIA COMMUNICATION SATELLITE	169,582,493.00	148,625,054.77	50,206,732.77	63,251,695.55	16,681,120.68	34,861,940.89	41,253,316.85	93,968,371.44	41,056,505.95	0.00	659,487,231.90	63,183,065.00	-596,304,166.90	46,673,314.80
217	0156006001	NIPOST	646,101,393.72	167,906,438.04	966,560,959.11	521,304,600.58	199,916,997.31	372,619,601.56	563,866,941.48	0.00	2,836,877,110.53	0.00	6,275,154,042.33	-	-6,275,154,042.33	9,513,420.00
218	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,082,185,256.00	6,082,185,256.00	-
219	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,568,409,505.00	4,568,409,505.00	-
220	0157003001	NATIONAL INTELLIGENT AGENCY	545,438,000.00	38,454,000.00	22,460,000.00	357,140,000.00	270,000,000.00	260,500,200.00	0.00	343,200,000.00	307,449,000.00	0.00	2,144,641,200.00	1,864,008,064.00	-280,633,136.00	-
221	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	545,438,000.00	38,454,000.00	22,460,000.00	357,140,000.00	270,000,000.00	260,500,200.00	0.00	343,200,000.00	307,449,000.00	0.00	2,144,641,200.00	3,934,390,091.00	1,789,748,891.00	1,734,045,075.00
222	0158001001	CODE OF CONDUCT TRIBUNAL	23,184,941.79	15,775,230.31	32,956,901.96	20,676,872.60	10,137,250.00	19,726,195.55	3,840,000.00	5,920,603.00	6,037,300.00	0.00	138,255,295.21	232,310,234.00	94,054,938.79	135,654,898.28
223	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	37,927,838.00	900,000.00	11,368,020.00	3,763,179.32	5,156,750.00	8,510,927.64	3,584,776.00	5,057,400.00	46,084,548.74	30,921.00	122,384,360.70	176,088,460.00	53,704,099.30	103,498,004.28
224	0160001001	POLICE SERVICE COMMISSION HQTRS	37,927,838.00	900,000.00	11,368,020.00	3,763,179.32	5,156,750.00	8,510,927.64	3,584,776.00	5,057,400.00	46,084,548.74	0.00	122,353,439.70	211,369,318.00	89,015,878.30	122,896,796.78
225	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	837,456,171.45	77,943,514.21	227,682,936.85	53,840,105.16	170,825,620.85	229,830,525.88	2,824,192,765.18	65,721,010.99	4,032,312,054.98	0.00	8,519,804,705.55	3,920,628,226.00	-4,599,176,479.55	2,182,458,052.93
226	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	8,198,000.00	1,941,000.00	2,772,549.99	3,480,000.00	254,800.00	720,000.00	1,355,000.00	1,840,000.00	177,846,499.03	0.00	198,407,849.02	108,407,074.00	-90,000,775.02	630.00
227	0161003001	NATIONAL COMMISSION FOR REFUGEES	8,296,571.57	2,100,900.00	3,944,300.00	1,803,110.00	5,963,200.00	6,564,300.00	4,406,404.00	2,164,400.00	19,487,531.95	0.00	54,730,717.52	55,115,336.00	384,618.48	49,875,338.22
228	0161004001	LAGOS LIAISON OFFICE	865,000.00	8,980,000.00	915,000.00	5,325,000.00	525,000.00	9,965,000.00	0.00	7,485,000.00	305,600.00	0.00	34,365,600.00	80,380,237.00	46,014,637.00	17,590,395.00
229	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	93,925,575.03	32,697,456.20	20,642,723.00	37,299,625.08	15,322,745.00	38,362,458.00	43,034,302.66	11,918,596.00	405,495,926.25	0.00	698,699,407.22	398,760,383.00	-299,939,024.22	238,274,671.09
230	0161006001	NATIONAL MERIT AWARD	13,468,242.06	11,364,907.00	5,355,195.11	8,750,445.24	0.00	12,265,099.29	3,228,642.84	4,289,635.00	25,192,520.61	0.00	83,914,687.15	42,209,136.00	-41,705,551.15	23,463,064.11
231	0161007001	FEDERAL ROAD SAFETY COMMISSION	407,936,833.13	272,856,850.92	3,277,729,004.62	716,690,180.44	3,028,261,447.46	316,693,333.95	163,786,361.59	373,090,273.35	562,755,142.63	0.00	9,119,799,428.09	5,514,943,773.00	-3,604,855,655.09	1,586,522,484.19
232	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	78,800.00	393,500.00	701,000.00	659,000.00	279,000.00	60,000.00	0.00	144,000.00	1,642,900.00	0.00	3,958,200.00	8,059,340.00	4,101,140.00	4,775,505.00
233	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	65,383,504.22	3,622,909.28	5,716,397.25	8,103,680.00	20,580,661.00	2,489,800.00	526,757.00	4,954,688.16	28,011,634.37	0.00	139,390,031.28	243,147,865.00	103,757,833.72	141,567,025.03
234	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	5,629,063.00	8,014,741.66	16,762,554.50	41,695,896.60	1,015,640.00	102,062,785.11	10,021,600.00	0.00	63,484,517.92	0.00	248,686,798.79	291,831,058.00	43,144,259.21	83,155,916.33

235	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	0.00	23,978,574.98	0.00	0.00	0.00	27,239,655.29	0.00	51,218,230.27	99,923,347.00	48,705,116.73	43,482,706.04
236	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	2,813,100.00	2,271,960.20	1,907,990.00	725,085.00	1,798,482.84	5,743,950.00	757,129.03	1,206,550.00	4,775,300.00	0.00	21,999,547.07	617,344,916.00	595,345,368.93	354,630,489.02
237	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	840,290,465.35	13,939,511.96	57,118,664.51	19,189,842.00	8,299,949.98	28,835,134.38	18,590,242.00	6,305,125.00	365,907,033.93	0.00	1,358,475,969.11	675,281,369.00	-683,194,600.11	1,417,830,913.52
238	0161016001	NATIONAL LOTTERY TRUST FUND	603,738,054.00	26,715,749.10	158,631,290.00	71,916,129.11	0.00	100,842,776.00	15,562,000.00	9,066,650.00	172,865,034.88	0.00	1,159,337,683.09	75,255,144.00	-1,084,082,539.09	42,639,320.00
239	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	197,338,679.80	8,284,463.83	23,640,392.42	17,580,602.09	29,698,496.47	95,126,645.88	45,309,591.49	13,183,210.90	106,500,147.31	0.00	536,662,230.19	73,672,094.00	-462,990,136.19	43,327,933.25
240	0161018001	SERVICOM	4,367,000.00	1,185,000.00	2,386,000.00	4,205,000.00	584,000.00	9,515,000.00	0.00	2,305,000.00	10,120,908.52	0.00	34,667,908.52	19,321,538.00	-15,346,370.52	11,268,972.74
241	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	4,367,000.00	1,185,000.00	2,386,000.00	4,205,000.00	584,000.00	9,515,000.00	0.00	2,305,000.00	10,120,908.52	0.00	34,667,908.52	69,621,214.00	34,953,305.48	40,865,225.62
242	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	32,835,016.59	6,341,981.67	8,664,760.00	9,131,687.66	3,537,180.00	11,962,956.00	678,700.00	3,780,754.86	4,375,533.61	19,620,000.00	100,928,570.39	112,385,259.00	11,456,688.61	45,490,192.43
243	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	37,297,706.00	6,923,742.54	3,084,674.98	16,740,999.99	36,352,180.00	32,516,890.81	6,728,479.93	1,607,250.00	42,254,354.00	0.00	183,506,278.25	327,473,533.00	143,967,254.75	245,491,362.73
244	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	3,995,000.00	1,490,000.00	2,161,400.00	1,202,000.00	674,925.00	840,000.00	310,000.00	2,740,000.00	2,482,575.00	0.00	15,895,900.00	-	-15,895,900.00	37,925,296.14
245		TERTIARY EDUCATION TRUST FUND	791,126,313.58	54,127,818.25	63,590,852.97	85,281,116.63	266,997,173.01	60,481,186.27	52,365,839.06	16,689,260.00	506,128,683.43	0.00	1,896,788,243.20	-	-1,896,788,243.20	
		ECONOMIC SECTOR														
246	0215001001	FEDERAL MINISTRY OF AGRICULTURE	22,009,160.60	517,997.41	6,672,684.20	8,179,100.00	1,609,400.00	1,475,326.15	66,065,200.00	2,058,900.00	11,054,447.21	0.00	119,642,215.57	194,333,274.00	74,691,058.43	3,241,207,812.52
247	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	12,722,708.00	3,547,200.00	10,610,960.00	9,808,660.00	1,068,600.00	3,210,300.00	2,090,000.00	1,598,100.00	5,027,161.00	0.00	49,683,689.00	13,625,494.00	-36,058,195.00	7,946,750.34
248	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	14,375,427.13	5,203,748.80	3,391,840.64	3,351,859.20	3,882,829.15	16,869,326.77	1,987,959.00	5,177,538.00	6,600,697.00	0.00	60,841,225.69	43,917,096.00	-16,924,129.69	23,363,690.22
249	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION - ILORIN	9,291,435.60	2,397,480.00	1,633,276.86	35,049,222.94	4,586,850.00	10,929,840.00	1,764,690.00	4,151,845.00	30,475,636.32	0.00	100,280,276.72	32,904,382.00	-67,375,894.72	18,498,967.93
250	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	8,935,633.00	2,286,792.53	3,225,080.00	4,949,455.67	2,658,130.12	2,502,677.31	158,767.59	5,151,851.08	522,462.91	0.00	30,390,850.21	46,811,183.00	16,420,332.79	26,865,940.28
251	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	69,487,989.13	16,926,401.46	18,645,529.62	33,425,403.98	8,390,600.00	27,545,452.42	10,194,000.00	16,770,636.00	42,576,873.21	0.00	243,962,885.82	103,443,234.00	-140,519,651.82	336,521,457.29
252	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,919,000.00	18,341,273.77	885,000.00	7,784,559.14	0.00	8,419,131.72	0.00	2,903,000.00	1,630,000.00	0.00	41,881,964.63	64,167,728.00	22,285,763.37	35,740,138.91

253	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	5,076,417.65	6,707,578.06	5,296,869.00	4,096,929.98	1,721,138.50	4,908,605.88	3,840,335.00	6,057,285.00	0.00	0.00	37,705,159.07	55,758,654.00	18,053,494.93	31,598,452.26
254	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	4,726,595.28	96,000.00	891,690.00	5,586,137.91	1,547,280.00	0.00	136,200.00	1,252,417.48	818,870.00	229,249,224.19	244,304,414.86	28,017,804.00	-216,286,610.86	16,476,512.88
255	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE-ZARIA	7,409,470.00	7,528,489.07	5,762,679.50	10,464,890.20	0.00	0.00	0.00	1,986,200.00	3,748,518.62	0.00	36,900,247.39	31,046,305.00	-5,853,942.39	17,927,269.62
256	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE-IBADAN	2,813,100.00	2,271,960.20	1,907,990.00	725,085.00	1,798,482.84	5,743,950.00	757,129.03	1,206,550.00	4,775,300.00	0.00	21,999,547.07	26,987,844.00	4,988,296.93	15,594,726.77
257	0215014001	COCOA RESEARCH INSTITUTE-IBADAN	0.00	4,122,598.08	7,113,502.00	9,145,567.02	852,305.00	610,000.00	4,560,284.00	1,631,920.00	10,711,523.00	0.00	38,747,699.10	30,445,486.00	-8,302,213.10	17,536,326.43
258	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING-IBADAN	6,885,434.00	2,803,862.50	954,169.98	1,451,996.67	3,349,194.99	0.00	1,942,280.03	1,525,380.00	3,188,146.99	0.00	22,100,465.16	20,933,356.00	-1,167,109.16	12,453,994.46
259	0215016001	RUBBER RESEARCH INSTITUTE-BENIN	10,262,974.00	2,870,844.00	1,070,700.00	1,192,230.00	0.00	5,540,000.00	0.00	2,855,280.00	920,000.00	0.00	24,712,028.00	37,800,000.00	13,087,972.00	21,348,444.98
260	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	7,276,200.00	2,512,544.93	218,200.00	2,606,875.00	0.00	6,435,000.00	0.00	2,834,337.05	0.00	0.00	21,883,156.98	38,601,676.00	16,718,519.02	22,305,419.75
261	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	5,180,187.07	1,191,570.00	8,007,968.00	8,010,527.00	39,446,574.46	83,000.00	7,380,750.00	4,948,994.43	62,472,829.23	0.00	136,722,400.19	39,137,280.00	-97,585,120.19	22,480,373.70
262	0215019001	VETERINARY COUNCIL OF NIGERIA	17,731,051.26	8,754,011.67	13,228,231.52	3,766,650.50	2,745,731.32	13,314,667.80	6,812,726.01	2,983,077.47	6,882,601.76	0.00	76,218,749.31	21,160,141.00	-55,058,608.31	12,191,810.38
263	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	21,156,924.14	4,686,300.00	36,553,148.29	12,201,022.97	0.00	10,737,359.71	3,178,142.87	3,252,855.00	33,075,861.67	0.00	124,841,614.65	38,026,735.00	-86,814,879.65	21,676,294.39
264	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	23,087,140.00	5,231,994.96	5,536,415.00	9,604,413.08	144,500.00	14,356,703.98	2,212,500.00	4,652,850.00	25,614,140.39	0.00	90,440,657.41	36,651,704.00	-53,788,953.41	14,871,868.40
265	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	21,061,056.19	6,376,981.16	9,239,750.00	2,014,850.00	588,000.00	0.00	60,000.00	1,463,700.00	13,118,355.23	0.00	53,922,692.58	36,503,631.00	-17,419,061.58	59,073,821.95
266	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	19,080,300.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,080,300.63	36,387,026.00	17,306,725.37	11,426,918.14
267	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	4,357,900.00	2,120,983.20	388,000.00	326,200.00	0.00	3,727,673.60	0.00	3,625.00	543,740.00	0.00	11,468,121.80	19,363,325.00	7,895,203.20	11,060,955.78
268	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	9,571,790.34	1,881,091.75	1,914,626.51	3,626,600.00	4,545,397.16	5,345,419.58	753,862.50	1,086,530.00	9,121,750.28	0.00	37,847,068.12	30,279,000.00	-7,568,068.12	17,560,775.02
269	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	9,571,790.34	1,881,091.75	1,914,626.51	3,626,600.00	4,545,397.16	5,345,419.58	753,862.50	1,086,530.00	9,121,750.28	0.00	37,847,068.12	28,009,049.00	-9,838,019.12	16,695,290.35

270	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	326,536.24	767,950.00	348,700.00	0.00	2,775,900.00	1,400,000.00	442,775.00	703,950.00	50,074,000.00	56,839,811.24	26,239,289.00	-30,600,522.24	16,000,840.88
271	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	27,285,458.00	16,186,140.00	39,005,930.80	9,611,360.00	1,235,350.00	12,789,084.12	5,257,000.00	3,397,200.00	40,589,418.02	0.00	155,356,940.94	24,731,843.00	-130,625,097.94	14,327,474.21
272	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	3,528,430.00	0.00	4,088,859.99	0.00	0.00	0.00	0.00	7,617,289.99	10,278,604.00	2,661,314.01	6,214,360.00
273	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	1,286,500.00	1,431,029.60	16,460,239.00	4,314,590.15	0.00	6,636,638.21	40,000.00	3,696,380.22	4,866,350.00	0.00	38,731,727.18	10,278,658.00	-28,453,069.18	6,081,241.98
274	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	2,503,000.00	1,014,000.00	1,360,000.00	580,000.00	0.00	545,000.00	0.00	537,000.00	0.00	0.00	6,539,000.00	10,278,656.00	3,739,656.00	6,005,382.40
275	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	8,673,979.00	830,500.00	4,220,210.00	11,514,072.57	0.00	3,643,900.00	390,600.00	6,425,955.00	1,665,500.00	0.00	37,364,716.57	26,331,895.00	-11,032,821.57	15,382,793.00
276	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	4,138,000.00	596,000.00	3,527,000.00	3,218,000.00	320,000.00	4,259,000.00	1,074,000.00	70,000.00	1,472,000.00	0.00	18,674,000.00	16,119,719.00	-2,554,281.00	13,428,845.00
277	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	3,913,716.40	200,000.00	6,265,419.29	11,879,097.00	1,392,000.00	5,878,750.00	218,790.00	5,387,375.00	2,924,900.00	0.00	38,060,047.69	26,886,940.00	-11,173,107.69	15,984,158.80
278	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	195,945,977.40	7,799,819.57	25,634,213.03	43,943,508.49	104,164,700.43	40,464,660.91	8,921,999.72	0.00	787,576,191.79	0.00	1,214,451,071.34	-	-1,214,451,071.34	3,221,376.00
279	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	52,546,487.21	5,539,389.88	17,155,272.92	8,660,634.48	2,221,547.47	3,274,057.00	987,399.99	9,055,512.55	16,215,969.16	0.00	115,656,270.66	48,364,425.00	-67,291,845.66	27,106,784.66
280	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	6,716,392.00	5,395,000.00	2,842,000.00	8,000,000.00	0.00	0.00	5,000,000.00	13,201,400.00	0.00	41,154,792.00	50,000,000.00	8,845,208.00	
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	15,147,277.20	1,283,500.00	829,015.00	8,012,176.50	3,131,662.57	12,807,823.72	3,533,702.41	5,566,442.66	13,501,161.00	0.00	63,812,761.06	66,616,130.00	2,803,368.94	40,826,709.63
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	13,278,611.48	150,000.00	1,718,100.00	1,253,350.00	10,325,750.00	9,659,350.00	2,409,450.00	3,443,450.00	1,147,500.00	0.00	43,385,561.48	34,230,182.00	-9,155,379.48	18,973,947.47
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	107,385,238.82	6,521,504.60	21,426,115.00	19,691,179.62	10,852,981.26	33,371,433.70	2,431,699.99	12,064,459.99	14,782,840.00	0.00	228,527,452.98	56,390,913.00	-172,136,539.98	33,219,526.53
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	7,421,744.60	6,836,547.29	3,239,800.00	1,567,900.00	1,278,720.00	8,183,569.99	300,000.00	1,620,500.00	6,955,550.00	0.00	37,404,331.88	61,859,402.00	24,455,070.12	33,075,926.83
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,209,411.00	28,209,411.00	
286	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	5,312,304.76	3,146,737.61	1,001,000.00	991,500.00	97,997.58	5,949,800.00	1,002,835.72	764,000.00	3,070,550.00	0.00	21,336,725.67	23,019,684.00	1,682,958.33	11,133,237.78
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	14,182,340.67	3,707,789.17	3,175,886.56	18,345,260.93	0.00	0.00	4,175,105.14	801,900.00	14,255,832.16	0.00	58,644,114.63	48,434,606.00	-10,209,508.63	28,570,682.99

288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	370,854,466.77	107,015,672.43	100,498,580.00	182,380,541.61	176,561,528.26	78,466,529.60	72,333,070.26	98,022,661.09	677,073,976.07	0.00	1,863,207,026.09	1,370,881,528.00	-492,325,498.09	1,790,923,596.03
289	0220002001	DEBT MANAGEMENT OFFICE	16,046,235.73	2,761,000.00	5,667,405.51	5,994,886.84	10,174,526.32	180,000.00	4,647,600.00	3,842,640.78	14,705,086.07	0.00	64,019,381.25	2,203,946,248,704.00	2,203,882,229,322.75	58,688,077.41
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	226,569,604.27	17,939,070.74	32,060,018.16	20,344,025.15	20,999,260.82	107,965,345.59	9,454,214.38	17,042,125.12	91,209,867.86	0.00	543,583,532.09	133,106,114.00	-410,477,418.09	64,491,355.87
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	139,412,685.88	50,241,086.03	57,259,601.84	23,566,171.47	18,965,123.59	50,500,006.06	10,290,897.37	6,491,321.12	117,736,908,208.04	0.00	118,093,635,101.40	654,551,030.00	-117,439,084,071.40	4,724,489,408.28
292		CONSOLIDATED REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
293	022000700200	FPO ABAKALIKI	220,000.00	40,000.00	200,000.00	200,000.00	0.00	80,000.00	0.00	160,000.00	0.00	0.00	900,000.00	2,160,000.00	1,260,000.00	180,420.00
294	022000700300	FPO ABEOKUTA	4,204,864.00	2,512,131.00	649,140,558.38	7,850,791.10	0.00	2,471,406.00	0.00	2,646,048.40	703,271.02	0.00	669,529,069.90	2,160,000.00	-667,369,069.90	
295	022000700400	FPO ADO-EKITI	84,000.00	44,600.00	187,000.00	81,300.00	0.00	220,300.00	0.00	78,200.00	19,000.00	0.00	714,400.00	2,160,000.00	1,445,600.00	180,420.00
296	022000700500	FPO AKURE	126,000.00	84,000.00	254,500.00	210,000.00	0.00	219,000.00	0.00	134,000.00	7,800.00	0.00	1,035,300.00	2,160,000.00	1,124,700.00	
297	022000700600	FPO ASABA	256,300.00	134,000.00	76,000.00	109,000.00	0.00	134,000.00	0.00	8,000.00	24,000.00	0.00	741,300.00	2,160,000.00	1,418,700.00	170,630.00
298	022000700700	FPO AWKA	100,000.00	103,000.00	50,000.00	225,000.00	0.00	235,000.00	0.00	5,000.00	0.00	0.00	718,000.00	2,160,000.00	1,442,000.00	105.00
299	022000700800	FPO BAUCHI	30,000.00	30,000.00	300,000.00	66,000.00	0.00	174,000.00	0.00	120,000.00	0.00	0.00	720,000.00	2,160,000.00	1,440,000.00	
300	022000700900	FPO BENIN	0.00	0.00	360,000.00	0.00	0.00	180,000.00	0.00	180,000.00	0.00	0.00	720,000.00	2,160,000.00	1,440,000.00	180,210.00
301	022000701000	FPO BIRNI-KEBI	156,000.00	30,000.00	126,185.00	40,000.00	0.00	204,500.00	0.00	162,100.00	0.00	0.00	718,785.00	2,160,000.00	1,441,215.00	
302	022000701100	FPO CALABAR	240,000.00	24,927.70	92,306.64	68,388.55	0.00	245,844.05	0.00	36,000.00	8,876.50	0.00	716,343.44	2,160,000.00	1,443,656.56	180,525.00
303	022000701200	FPO DAMATURU	21,000.00	139,000.00	89,000.00	219,500.00	0.00	0.00	0.00	196,500.00	55,000.00	0.00	720,000.00	2,160,000.00	1,440,000.00	
304	022000701300	FPO DUTSE	188,000.00	10,000.00	20,000.00	0.00	0.00	395,000.00	0.00	100,000.00	5,000.00	0.00	718,000.00	2,160,000.00	1,442,000.00	180,525.00
305	022000701400	FPO ENUGU	98,000.00	68,000.00	160,000.00	176,000.00	0.00	145,000.00	0.00	62,905.00	5,000.00	0.00	714,905.00	2,160,000.00	1,445,095.00	182,670.00
306	022000701500	FPO GOMBE	92,000.00	44,000.00	130,000.00	134,000.00	0.00	199,000.00	0.00	76,000.00	42,000.00	0.00	717,000.00	2,160,000.00	1,443,000.00	180,945.00
307	022000701600	FPO GUSUA	85,457.00	58,619.60	162,311.64	167,479.80	0.00	142,025.64	0.00	74,666.60	22,188.80	0.00	712,749.08	2,160,000.00	1,447,250.92	181,995.00
308	022000701700	FPO IBADAN	190,084.25	50,535.17	124,429.67	240,530.58	0.00	140,216.41	0.00	134,666.67	12,637.25	0.00	893,100.00	2,160,000.00	1,266,900.00	315.00
309	022000701800	FPO ILORIN	85,457.00	58,619.64	165,901.64	167,530.20	0.00	145,625.64	0.00	74,666.64	22,188.96	0.00	719,989.72	2,160,000.00	1,440,010.28	
310	022000701900	FPO JALINGO	256,000.00	108,000.00	355,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	719,000.00	2,160,000.00	1,441,000.00	180,315.00
311	022000702000	FPO JOS	153,000.00	25,000.00	0.00	0.00	0.00	360,000.00	0.00	181,000.00	0.00	0.00	719,000.00	2,160,000.00	1,441,000.00	180,630.00

312	022000702100	FPO KADUNA	71,000.00	51,900.00	198,900.00	30,000.00	0.00	289,800.00	0.00	72,300.00	2,500.00	0.00	716,400.00	2,160,000.00	1,443,600.00	181,955.00
313	022000702200	FPO KANO	102,000.00	48,200.00	217,800.00	28,000.00	0.00	285,000.00	0.00	29,000.00	8,000.00	0.00	718,000.00	2,160,000.00	1,442,000.00	
314	022000702300	FPO KATSINA	54,000.00	0.00	0.00	253,000.00	0.00	410,000.00	0.00	0.00	0.00	0.00	717,000.00	2,160,000.00	1,443,000.00	
315	022000702400	FPO LAFIA	85,000.00	34,000.00	332,000.00	91,000.00	0.00	156,000.00	0.00	6,000.00	13,000.00	0.00	717,000.00	2,160,000.00	1,443,000.00	
316	022000702500	FPO LAGOS I	591,000.00	299,000.00	658,000.00	6,108,800.00	0.00	820,000.00	0.00	7,107,510.00	700,000.00	0.00	16,284,310.00	2,160,000.00	-14,124,310.00	177,525.00
317	022000702600	FPO LAGOS II	5,816,685.00	1,207,000.00	706,000.00	1,671,500.00	0.00	2,441,000.00	40,000.00	772,700.00	33,800.00	0.00	12,688,685.00	2,160,000.00	-10,528,685.00	180,525.00
318	022000702700	FPO LOKOJA	85,457.00	58,360.00	165,870.00	167,050.00	0.00	145,624.00	0.00	74,560.00	21,930.00	0.00	718,851.00	2,160,000.00	1,441,149.00	105.00
319	022000702800	FPO MAIDUGURI	0.00	0.00	0.00	320,000.00	0.00	180,000.00	0.00	216,000.00	0.00	0.00	716,000.00	2,160,000.00	1,444,000.00	180,315.00
320	022000702900	FPO MAKURDI	85,428.50	56,284.84	154,832.50	163,183.16	0.00	145,606.42	0.00	73,333.34	20,164.50	0.00	698,833.26	2,160,000.00	1,461,166.74	51,830.00
321	022000703000	FPO MINNA	4,293,500.00	995,000.00	298,557,348.00	4,067,240.00	0.00	869,000.00	0.00	1,779,240.00	477,000.00	0.00	311,038,328.00	2,160,000.00	-308,878,328.00	179,630.00
322	022000703100	FPO OSOGBO	194,000.00	55,000.00	122,000.00	153,000.00	0.00	103,000.00	0.00	139,100.00	0.00	0.00	766,100.00	2,160,000.00	1,393,900.00	180,315.00
323	022000703200	FPO OWERRI	240,000.00	45,000.00	204,800.00	57,300.00	0.00	75,000.00	0.00	45,000.00	50,000.00	0.00	717,100.00	2,160,000.00	1,442,900.00	210.00
324	022000703300	FPO PORT-HARCOURT	0.00	66,800.00	0.00	60,500.00	0.00	370,000.00	0.00	200,960.00	20,000.00	0.00	718,260.00	2,160,000.00	1,441,740.00	180,315.00
325	022000703400	FPO SOKOTO	89,957.00	58,619.64	165,911.66	167,530.24	0.00	141,125.66	0.00	74,666.64	22,188.96	0.00	719,999.80	2,160,000.00	1,440,000.20	181,995.00
326	022000703500	FPO UMUAHIA	85,456.25	58,282.00	165,908.00	166,854.00	0.00	145,624.00	0.00	75,330.00	22,184.00	0.00	719,638.25	2,160,000.00	1,440,361.75	181,890.06
327	022000703600	FPO UYO	256,371.00	103,629.00	360,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	720,000.00	2,160,000.00	1,440,000.00	1,995.00
328	022000703700	FPO YENOGOA	140,000.00	80,000.00	64,000.00	176,000.00	0.00	92,000.00	0.00	148,000.00	20,000.00	0.00	720,000.00	2,160,000.00	1,440,000.00	180,315.00
329	022000703800	FPO YOLA	200,000.00	0.00	130,000.00	179,000.00	0.00	0.00	0.00	203,000.00	0.00	0.00	712,000.00	2,160,000.00	1,448,000.00	180,420.00
330	022000703900	SUB-TREASURER OF THE FEDERATION	60,500.00	60,000.00	365,000.00	36,000.00	0.00	84,000.00	0.00	68,500.00	47,000.00	0.00	721,000.00	2,160,000.00	1,439,000.00	840.00
331	0220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,240,000.00	3,240,000.00	
332	0220007041	ZONAL OFFICE ENUGU	130,000.00	69,000.00	145,000.00	170,000.00	0.00	161,000.00	0.00	57,000.00	6,000.00	0.00	738,000.00	2,160,000.00	1,422,000.00	
333	0220007042	ZONAL OFFICE IBADAN	139,457.00	51,620.68	175,910.68	194,030.32	0.00	188,125.64	0.00	112,666.68	26,564.00	0.00	888,375.00	2,160,000.00	1,271,625.00	315.00
334	0220007043	ZONAL OFFICE JOS	179,000.00	0.00	0.00	109,000.00	0.00	250,000.00	0.00	179,000.00	0.00	0.00	717,000.00	2,160,000.00	1,443,000.00	180,210.00
335	0220007044	ZONAL OFFICE KADUNA	242,500.00	28,000.00	75,900.00	48,400.00	0.00	55,000.00	0.00	71,500.00	16,200.00	0.00	537,500.00	2,160,000.00	1,622,500.00	420.00
336	0220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,160,000.00	2,160,000.00	175,525.00
337	0220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,160,000.00	2,160,000.00	180,210.00
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	307,493,839.90	13,421,198.00	101,724,001.29	33,882,606.38	70,877,615.00	148,593,940.90	34,289,729.69	10,362,300.00	235,719,378.46	0.00	956,364,609.62	1,033,493,567.00	77,128,957.38	2,143,157,150.42

339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	134,425,675.00	43,641,400.00	26,663,235.00	30,649,764.50	38,874,100.00	47,629,539.61	1,218,994.00	38,870,750.00	255,879,041.01	0.00	617,852,499.12	530,308,422.00	-87,544,077.12	873,415,445.28
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	835,199,526.81	22,592,660.86	284,710,243.27	517,534,410.32	482,787,887.74	303,427,544.09	682,899,759.91	117,762,940.86	1,582,138,308.71	0.00	4,829,053,282.57	179,464,504.00	-4,649,588,778.57	86,736,508.49
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,253,000.00	5,253,000.00	662,220.00
342	0222004001	NATIONAL AUTOMOTIVE COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	133,665.00
343	0222005001	INDUSTRIAL TRAINING FUND	9,494,775.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,494,775.00	96,250,000.00	86,755,225.00	4,333,350.00
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	1,193,387,131.37	59,114,360.85	239,713,690.60	51,438,975.61	59,372,347.22	202,367,314.93	23,966,530.37	28,731,007.00	630,520,436.75	0.00	2,488,611,794.70	31,358,198.00	-2,457,253,596.70	18,288,411.50
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302,065.00	0.00	302,065.00	100,000,000.00	99,697,935.00	
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	750,826,000.00	62,781,000.00	43,704,000.00	245,363,000.00	293,088,000.00	119,617,000.00	7,072,000.00	56,831,000.00	129,879,000.00	0.00	1,709,161,000.00	-	-1,709,161,000.00	1,390,708,549.16
347	0222009001	CONSUMER PROTECTION COUNCIL	58,592,242.63	9,910,167.37	21,146,645.16	14,747,963.87	22,118,048.00	27,523,170.29	19,808,270.00	12,756,254.70	73,403,928.00	0.00	260,006,690.02	344,335,761.00	84,329,070.98	443,460,722.93
348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	14,460,510.50	56,000.00	670,692.81	3,018,060.00	1,254,200.00	500,000.00	1,833,400.00	230,000.00	13,403,101.35	0.00	35,425,964.66	89,469,080.00	54,043,115.34	11,111,236.91
349	0222011001	FEDERAL PRODUCE INSPECTION	16,444,920.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,444,920.00	50,000,000.00	33,555,080.00	-
350	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,145,728.00	45,145,728.00	
351	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	4,920,000.00	5,911,770.00	16,229,250.00	0.00	10,850,000.00	2,900,000.00	9,586,100.00	0.00	0.00	50,397,120.00	91,264,216.00	40,867,096.00	53,010,268.77
352	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	24,499,327.50	6,990,071.80	1,464,300.00	3,884,985.00	7,568,300.00	11,932,349.70	1,170,000.00	3,710,699.99	28,876,210.00	0.00	90,096,243.99	63,064,645.00	-27,031,598.99	62,117,098.16
353	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	3,659,680.00	2,895,265.98	441,400.00	1,338,050.00	903,920.00	1,334,246.11	1,044,037.10	5,788,187.92	3,035,799.00	0.00	20,440,586.11	31,606,036.00	11,165,449.89	24,447,999.99
354	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,284,236.00	8,284,236.00	-
355	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,660,506.00	10,660,506.00	731,039,961.54
356	0222027001	SMEDAN - H/QTRS	43,180,963.08	8,203,309.83	1,585,000.00	4,608,319.00	3,574,000.00	16,630,612.50	2,468,025.00	5,493,060.44	24,750,545.76	0.00	110,493,835.61	193,904,009.00	83,410,173.39	92,317,508.83
357	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	272,064,778.06	39,258,837.69	31,775,034.00	153,070,381.31	93,907,041.00	14,823,764.73	17,098,047.60	13,020,550.00	597,257,283.47	0.00	1,232,275,717.86	194,636,257.00	-1,037,639,460.86	52,565,426.12
358	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	67,636,646.10	22,130,448.80	20,440,604.68	13,645,809.88	13,734,240.00	8,690,880.00	1,581,400.00	482,500.00	24,176,437.04	0.00	172,518,966.50	100,000,001.00	-72,518,965.50	
359	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	120,161,033.75	277,000.00	29,986,195.00	36,041,074.50	31,031,580.00	40,082,448.00	8,255,200.00	13,039,486.70	68,801,658.80	0.00	347,675,676.75	693,787,747.00	346,112,070.25	322,165,130.83
360	0227002001	INDUSTRIAL ARBITRATION PANEL	8,824,300.00	735,500.00	3,913,200.00	4,538,437.02	4,852,900.00	0.00	1,441,700.00	2,132,684.81	5,607,751.15	0.00	32,046,472.98	55,209,075.00	23,162,602.02	146,287,999.82
361	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	14,861,311.50	2,054,400.00	7,458,714.10	11,565,493.66	17,793,004.00	5,282,178.55	4,452,400.02	8,095,100.00	16,303,556.20	0.00	87,866,158.03	92,792,900.00	4,926,741.97	45,826,406.02

362	0227004001	NATIONAL PRODUCTIVITY CENTRE	12,061,976.53	4,862,033.00	6,176,490.01	2,801,050.00	3,495,719.00	8,978,900.00	5,504,580.00	1,404,600.00	28,514,288.73	0.00	73,799,637.27	135,011,020.00	61,211,382.73	51,527,381.72
363	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	29,668,478.61	3,953,085.44	8,717,661.42	24,414,896.26	6,208,590.00	29,646,040.38	9,345,276.19	12,574,542.27	35,783,395.23	0.00	160,311,965.80	261,069,199.00	100,757,233.20	116,629,794.07
364	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,000,000.00	119,000,000.00	
365	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	21,811,757.10	150,000.00	13,626,050.00	14,603,938.00	6,977,402.00	1,600,000.00	1,270,400.00	4,373,650.00	46,486,071.90	0.00	110,899,269.00	215,665,240.00	104,765,971.00	114,459,406.63
366	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	4,556,689.46	5,957,000.00	4,687,644.75	3,310,264.60	2,378,000.00	15,772,636.25	2,413,500.00	6,016,620.01	34,568,348.68	216,150,632.63	295,811,336.38	83,170,429.00	-212,640,907.38	46,546,342.44
367	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	4,060,970.00	1,855,609.60	1,209,600.00	5,132,460.74	0.00	6,891,611.09	1,526,000.00	10,457,691.55	6,925,931.52	0.00	38,059,874.50	62,007,032.00	23,947,157.50	33,404,239.20
368	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	13,759,126.86	1,947,120.00	2,901,115.00	2,576,897.00	735,300.00	2,598,369.00	0.00	4,531,882.69	4,804,741.00	0.00	33,854,551.55	56,176,596.00	22,322,044.45	31,775,809.32
369	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	12,731,600.00	9,898,325.00	5,123,500.00	11,612,400.00	270,000.00	9,770,000.00	675,000.00	12,574,252.50	4,300,166.77	0.00	66,955,244.27	116,320,468.00	49,365,223.73	53,970,702.86
370	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	4,512,100.00	10,500.00	464,100.00	1,936,530.00	489,500.00	4,490,812.50	0.00	1,221,304.00	1,148,500.00	0.00	14,273,346.50	24,764,670.00	10,491,323.50	14,455,952.50
371	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	8,059,600.00	150,600.00	471,600.00	691,930.00	461,200.00	415,500.00	369,700.00	428,000.00	3,310,420.00	0.00	14,358,550.00	24,764,643.00	10,406,093.00	14,588,900.00
372	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	3,318,232.70	20,000.00	28,000.00	507,000.00	90,000.00	231,375.00	0.00	893,040.00	880,000.00	0.00	5,967,647.70	18,164,034.00	12,196,386.30	9,978,621.40
373	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	-
374	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	-
375	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
376	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
377	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	

378	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
379	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
380	0228006001	COOPERATIVE INFORMATION NETWORK	3,472,000.00	78,000.00	489,896.66	418,460.00	2,530,000.00	133,000.35	0.00	368,000.00	30,000.00	0.00	7,519,357.01	12,997,268.00	5,477,910.99	7,664,354.04
381	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,296,800.00	705,000.00	2,360,000.00	751,000.00	540,000.00	844,560.00	0.00	638,315.00	1,762,900.00	0.00	8,898,575.00	88,054,275.00	79,155,700.00	46,430,350.66
382	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	5,433,700.00	3,164,303.66	10,629,029.00	1,278,397.00	2,175,000.00	22,200,000.00	0.00	0.00	67,362,399.00	758,006,163.67	870,248,992.33	14,936,824.00	-855,312,168.33	8,828,540.00
383	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,243,000.00	368,000.00	1,617,000.00	329,800.00	553,900.00	555,000.00	0.00	285,000.00	155,000.00	0.00	5,106,700.00	8,912,820.00	3,806,120.00	5,210,230.00
384	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	3,353,180.22	693,000.00	4,289,726.06	230,225.00	833,700.00	1,769,875.00	0.00	400,000.00	0.00	0.00	11,569,706.28	18,323,919.00	6,754,212.72	11,154,041.95
385	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	3,097,400.00	111,000.00	4,135,500.00	410,000.00	0.00	2,418,000.00	0.00	390,000.00	101,400.00	0.00	10,663,300.00	18,823,915.00	8,160,615.00	10,979,255.00
386	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	2,854,388.00	1,222,500.00	3,406,100.00	2,006,000.00	1,876,790.00	1,887,300.00	0.00	2,507,000.00	1,517,050.00	0.00	17,277,128.00	23,596,408.00	6,319,280.00	14,000,380.56
387	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	1,607,948.00	681,750.00	4,114,060.00	1,179,840.00	714,666.00	2,630,258.00	670,633.00	620,800.00	169,700.00	0.00	12,389,655.00	17,696,670.00	5,307,015.00	10,340,229.00
388	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	2,791,262.17	712,380.88	2,853,365.28	473,258.67	518,386.20	1,772,034.45	0.00	489,443.97	55,471.79	0.00	9,665,603.41	16,921,824.00	7,256,220.59	9,926,172.37
389	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	275,107.94	49,523.36	151,024.69	202,226.29	0.00	160,987.65	0.00	211,503.00	41,975.31	0.00	1,092,348.24	1,800,200.00	707,851.76	1,065,635.00
390	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	96,000.00	100,500.00	65,000.00	84,500.00	233,800.00	126,000.00	0.00	134,000.00	55,500.00	0.00	895,300.00	1,799,999.00	904,699.00	1,064,010.00
391	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	947,714.80	343,818.98	1,171,837.27	138,369.76	406,070.64	504,057.68	106,766.00	367,597.74	495,841.52	0.00	4,482,074.39	6,924,884.00	2,442,809.61	4,052,339.50
392	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	550,000.00	124,000.00	675,000.00	700,000.00	250,000.00	0.00	0.00	300,000.00	533,000.00	0.00	3,132,000.00	5,412,827.00	2,280,827.00	3,566,795.00
393	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	1,328,930.00	594,000.00	670,200.00	299,500.00	569,000.00	415,000.00	0.00	155,000.00	235,000.00	0.00	4,266,630.00	6,995,711.00	2,729,081.00	4,032,605.00
394	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	1,195,200.00	110,000.00	594,000.00	241,400.00	663,000.00	502,000.00	0.00	106,000.00	784,600.00	0.00	4,196,200.00	7,246,967.00	3,050,767.00	4,227,726.01

395	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	320,000.00	330,000.00	1,320,000.00	820,000.00	160,000.00	290,000.00	0.00	100,000.00	400,000.00	0.00	3,740,000.00	5,566,021.00	1,826,021.00	3,580,320.00
396	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	929,560.00	611,290.00	1,404,810.00	555,910.00	649,540.00	1,060,365.00	0.00	291,050.00	646,540.00	0.00	6,149,065.00	7,291,182.00	1,142,117.00	4,342,155.00
397	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	701,800.00	690,000.00	607,800.00	484,000.00	499,600.00	414,000.00	0.00	513,000.00	236,000.00	0.00	4,146,200.00	6,775,980.00	2,629,780.00	4,025,290.00
398	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	905,400.00	336,700.00	1,270,475.00	182,400.00	324,600.00	795,380.00	0.00	526,730.00	559,000.00	0.00	4,900,685.00	5,082,699.00	182,014.00	2,947,495.00
399	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	1,311,400.00	264,000.00	1,287,550.00	27,000.00	310,600.00	754,090.00	0.00	410,450.00	695,000.00	0.00	5,060,090.00	7,661,076.00	2,600,986.00	4,577,290.00
400	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	577,240.00	140,000.00	371,320.00	20,280.00	225,960.00	741,820.00	0.00	326,255.00	551,120.00	0.00	2,953,995.00	5,514,900.00	2,560,905.00	2,611,260.00
401	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	642,000.00	317,800.00	1,109,200.00	1,120,000.00	642,000.00	1,147,000.00	0.00	435,000.00	609,000.00	0.00	6,022,000.00	7,843,135.00	1,821,135.00	4,780,320.94
402	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	733,155.80	222,510.00	510,160.00	104,110.00	107,070.00	254,498.00	0.00	123,530.00	354,870.00	0.00	2,409,903.80	4,210,432.00	1,800,528.20	2,389,870.00
403	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	1,071,000.00	340,000.00	825,500.00	83,000.00	173,250.00	810,000.00	0.00	482,000.00	500,000.00	0.00	4,284,750.00	7,259,349.00	2,974,599.00	4,261,310.00
404	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	2,389,500.00	200,500.00	769,500.00	44,400.00	180,000.00	625,000.00	0.00	176,100.00	408,000.00	0.00	4,793,000.00	7,212,635.00	2,419,635.00	4,212,205.33
405	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00	100,000,000.00	3,780.00
406	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
407	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
408	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
409	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,115,355.00	63,115,355.00	36,533,326.70
410	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
411	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
412	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	

413	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
414	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
415	0228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
416	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
417	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
418	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
419	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
420	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
421	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	1,402,000.00	838,500.00	1,525,500.00	502,740.00	901,560.00	262,000.00	480,000.00	182,715.00	878,040.00	0.00	6,973,055.00	12,262,509.00	5,289,454.00	7,126,032.79
422	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	1,232,400.00	846,550.00	873,867.50	503,976.13	798,400.00	974,750.00	296,300.00	184,072.50	592,000.00	0.00	6,302,316.13	9,707,761.00	3,405,444.87	5,663,099.58
423	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	1,313,681.90	885,680.00	1,522,818.00	564,400.00	741,300.00	94,300.00	424,560.00	130,400.00	1,044,760.00	0.00	6,721,899.90	9,999,224.00	3,277,324.10	5,832,345.29
424	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	999,400.00	1,033,000.00	1,258,434.00	358,700.00	379,300.00	300,900.00	85,800.00	281,300.00	943,850.00	0.00	5,640,684.00	9,592,236.00	3,951,552.00	5,788,969.32
425	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	1,006,200.00	574,453.75	588,000.00	522,220.00	646,200.00	262,885.00	549,980.00	251,000.00	845,250.00	0.00	5,246,188.75	7,467,247.00	2,221,058.25	4,360,974.00
426	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	929,950.07	812,049.95	3,965,457.18	1,521,280.00	534,600.00	125,015.00	330,001.87	90,000.54	1,544,000.00	0.00	9,852,354.61	7,416,892.00	-2,435,462.61	4,333,563.60
427	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	1,236,380.00	482,240.00	453,040.00	210,400.00	795,680.00	930,062.00	270,400.00	270,000.00	440,540.00	0.00	5,088,742.00	8,764,000.00	3,675,258.00	5,113,200.92
428	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	983,240.00	495,000.00	1,147,300.00	256,000.00	611,500.00	243,000.00	330,000.00	249,000.00	315,109.15	0.00	4,630,149.15	7,663,517.00	3,033,367.85	4,488,565.74
429	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	698,850.00	463,130.35	1,034,228.00	215,157.00	487,530.00	130,920.00	256,030.00	94,790.00	409,570.00	0.00	3,790,205.35	6,282,926.00	2,492,720.65	3,671,488.00

430	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	979,248.00	286,925.00	396,053.65	382,360.00	616,323.00	79,992.00	371,047.80	234,250.00	1,171,968.85	0.00	4,518,168.30	7,789,767.00	3,271,598.70	4,652,622.20
431	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	769,360.00	612,868.00	898,057.70	354,896.00	297,485.14	152,008.00	422,430.00	262,208.00	715,300.85	0.00	4,484,613.69	7,758,092.00	3,273,478.31	4,498,451.94
432	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	823,740.00	568,650.00	1,470,920.00	40,000.00	624,750.00	113,400.00	423,500.00	130,000.00	474,344.00	0.00	4,669,304.00	8,016,301.00	3,346,997.00	4,647,294.07
433	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	779,399.99	70,000.00	0.00	99,500.00	2,124,099.97	0.00	187,000.00	60,000.00	760,914.99	0.00	4,080,914.95	7,071,731.00	2,990,816.05	4,086,338.15
434	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	2,016,112.03	227,500.00	81,500.00	342,850.00	1,430,000.03	102,000.00	186,700.00	25,000.00	169,000.00	0.00	4,580,662.06	7,500,000.00	2,919,337.94	3,857,014.58
435	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	1,668,745.00	255,000.00	40,000.00	232,915.00	619,450.00	1,259,370.00	0.00	150,000.00	129,000.00	0.00	4,354,480.00	7,670,000.00	3,315,520.00	4,461,033.29
436	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	1,129,458.00	0.00	75,000.00	70,000.00	829,800.00	61,000.00	210,000.00	25,000.00	3,093,659.15	0.00	5,493,917.15	8,514,270.00	3,020,352.85	4,995,457.79
437	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	1,861,092.00	0.00	44,572.50	52,000.00	901,429.98	629,999.98	50,000.00	0.00	510,000.00	0.00	4,049,094.46	6,548,980.00	2,499,885.54	3,820,236.15
438	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	2,848,588.84	84,411.16	0.00	0.00	811,000.00	64,000.00	981,100.00	0.00	2,575,900.00	0.00	7,365,000.00	12,780,706.00	5,415,706.00	7,434,499.87
439	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	2,132,750.00	32,000.00	50,000.00	10,000.00	1,059,515.50	0.00	558,933.35	25,000.00	1,066,050.00	0.00	4,934,248.85	8,008,370.00	3,074,121.15	4,676,494.70
440	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	2,044,530.00	98,120.00	100,000.00	93,000.00	719,540.00	4,482,681.78	911,150.00	0.00	877,480.00	0.00	9,326,501.78	8,430,400.00	-896,101.78	4,911,076.77
441	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	1,917,080.00	113,000.00	140,000.00	98,500.00	423,500.00	20,000.00	368,200.00	30,500.00	3,214,358.00	0.00	6,325,138.00	10,514,340.00	4,189,202.00	6,116,545.62
442	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	7,267,080.33	695,350.00	459,700.00	3,266,555.00	473,500.00	0.00	500,000.00	1,939,550.00	12,964,904.79	8,997,230.00	36,563,870.12	20,516,000.00	-16,047,870.12	17,245,172.28

443	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	7,339,600.00	750,000.00	566,820.00	577,790.00	224,080.00	5,051,169.26	0.00	1,930,000.00	3,569,320.52	0.00	20,008,779.78	31,253,386.00	11,244,606.22	18,951,187.25
444	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	7,298,684.98	779,800.00	9,734,800.00	3,948,890.00	636,000.00	9,233,905.78	315,400.00	938,150.00	7,911,543.00	58,391,742.11	99,188,915.87	60,051,249.00	-39,137,666.87	23,711,799.72
445	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	2,908,443.00	70,000.00	45,800.00	286,200.00	36,200.00	1,586,460.00	1,332,800.00	697,200.00	6,634,160.00	0.00	13,597,263.00	24,446,517.00	10,849,254.00	14,261,610.00
446	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,020,551.00	31,020,551.00	17,608,653.38
447	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	3,189,890.00	0.00	122,000.00	52,000.00	200,000.00	135,000.00	0.00	637,600.00	151,110.00	0.00	4,487,600.00	-	-4,487,600.00	10,675,150.00
448	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	6,675,010.00	3,318,175.00	2,118,200.00	2,643,835.01	10,146,700.00	2,306,800.00	0.00	612,500.00	2,344,907.93	0.00	30,166,127.94	50,324,113.00	20,157,985.06	29,548,630.75
449	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	14,984,500.00	361,000.00	788,000.00	2,020,850.00	1,818,684.07	5,779,735.57	0.00	2,576,400.00	489,800.00	0.00	28,818,969.64	50,026,613.00	21,207,643.36	16,872,478.45
450	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	7,430,200.00	614,600.00	107,200.00	264,400.00	0.00	16,630.00	50,000.00	534,400.00	115,000.00	0.00	9,132,430.00	27,929,768.00	18,797,338.00	16,315,875.00
451	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	2,891,200.00	592,000.00	289,800.00	599,920.00	1,081,000.00	2,079,250.00	70,600.00	210,000.00	809,353.50	0.00	8,623,123.50	27,840,306.00	19,217,182.50	16,239,097.00
452	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	7,981,538.95	457,518.08	827,750.00	3,054,090.34	5,241,520.00	4,232,500.90	1,827,690.68	5,690,207.82	18,031,501.73	0.00	47,344,318.50	81,008,310.00	33,663,991.50	47,562,998.82
453	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	7,403,860.00	5,012,219.95	1,050,009.50	1,430,250.00	0.00	19,528,027.45	605,400.00	1,928,890.77	10,841,230.27	0.00	47,799,887.94	77,652,464.00	29,852,576.06	45,343,010.96
454	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	72,403,168.28	8,378,867.92	8,824,665.00	8,998,336.59	75,495,210.00	10,436,255.66	3,251,600.00	13,423,007.61	59,518,949.54	0.00	260,730,060.60	45,235,338.00	-215,494,722.60	24,956,403.81
455	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY - ZARIA	6,949,679.75	11,064,713.20	1,783,925.00	3,271,775.00	559,200.00	5,668,700.00	2,682,634.94	447,060.00	4,106,474.25	0.00	36,534,162.14	59,703,701.00	23,169,538.86	34,891,539.73

456	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	26,531,472.49	1,247,116.58	1,144,700.00	796,640.00	1,931,310.00	5,232,349.80	100,000.00	1,367,031.12	5,698,415.97	0.00	44,049,035.96	73,193,866.00	29,144,830.04	43,002,345.04
457	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	19,092,177.25	14,908,278.88	3,277,100.00	11,843,750.00	9,475,000.00	11,791,500.00	3,070,000.00	7,441,214.40	26,368,609.53	0.00	107,267,630.06	201,889,810.00	94,622,179.94	89,398,405.46
458	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,995,562.92	4,995,562.92	-	-4,995,562.92	
459	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - WEST ZONAL OFFICE -KANO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
460	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - JIMETA, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
461	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - LANGTANG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
462	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
463	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
464	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH EAST ZONAL - ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
465	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-ENUGU	30,364,427.00	3,731,420.58	75,084,500.86	16,375,960.00	9,259,101.04	6,788,189.54	2,446,377.19	14,496,230.00	28,488,717.39	0.00	187,034,923.60	118,227,718.00	-68,807,205.60	63,825,265.04
466	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	5,868,846.00	703,000.00	402,500.00	1,089,700.00	710,299.00	3,876,199.98	1,393,740.00	633,500.00	2,111,000.01	0.00	16,788,784.99	28,861,125.00	12,072,340.01	16,835,700.00
467	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	6,585,479.25	2,327,975.08	114,700.00	691,200.00	0.00	2,472,744.30	211,910.76	1,220,932.18	1,135,896.70	0.00	14,760,838.27	25,413,722.00	10,652,883.73	14,934,156.22
468	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	950,000.00	3,187,756.94	1,706,000.00	5,295,480.00	1,875,104.00	13,333,465.94	1,000,000.00	0.00	4,463,000.00	0.00	31,810,806.88	43,701,740.00	11,890,933.12	26,044,824.13

469	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	274,665.00	299,950.00	0.00	35,000.00	0.00	416,050.00	0.00	0.00	7,406,100.45	17,714,845.88	26,146,611.33	1,800,000.00	-24,346,611.33	1,053,225.00
470	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	721,910.00	166,500.00	0.00	0.00	0.00	254,810.00	0.00	0.00	0.00	4,426,221.15	5,569,441.15	2,000,000.00	-3,569,441.15	1,197,620.00
471	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	413,950.00	140,000.00	0.00	70,500.00	0.00	507,640.00	0.00	0.00	0.00	154,950,121.01	156,082,211.01	2,000,000.00	-154,082,211.01	1,192,714.98
472	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	413,040.00	295,920.00	69,000.00	15,150.00	0.00	343,700.00	0.00	0.00	0.00	4,818,029.85	5,954,839.85	2,000,000.00	-3,954,839.85	1,201,362.00
473	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
474	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
475	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
476	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	33,950,972.81	6,350,988.53	7,237,579.20	9,290,988.95	0.00	7,046,855.00	0.00	9,412,429.50	28,116,484.39	0.00	101,406,298.38	40,201,424.00	-61,204,874.38	23,909,222.01
477	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	70,000.00	0.00	592,499.39	0.00	3,822,072.71	0.00	704,000.00	0.00	0.00	5,188,572.10	8,737,543.00	3,548,970.90	5,208,609.54
478	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	5,877,894.00	100,000.00	406,912.62	300,000.00	0.00	1,135,000.00	0.00	444,000.00	308,148.27	0.00	8,571,954.89	35,338,027.00	26,766,072.11	20,983,344.89
479	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	6,671,684.90	2,743,967.12	1,148,690.00	11,567,109.02	4,002,190.50	4,952,127.43	1,132,960.00	1,895,454.42	3,070,602.50	0.00	37,184,785.89	41,808,360.00	4,623,574.11	24,473,837.45
480	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	380,160.00	3,256,760.90	356,519.99	251,199.97	398,000.00	187,825.01	156,000.00	83,600.00	1,037,700.00	0.00	6,107,765.87	9,364,722.00	3,256,956.13	5,419,265.00
481	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	1,478,680.00	2,864,609.01	1,259,490.99	1,187,354.99	384,640.00	210,000.00	170,000.00	0.00	404,500.00	0.00	7,959,274.99	9,752,455.00	1,793,180.01	5,682,682.73

482	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	1,723,395.00	742,000.00	363,000.00	200,500.00	148,000.00	901,600.00	355,000.00	120,000.00	1,008,000.00	0.00	5,561,495.00	9,634,937.00	4,073,442.00	5,420,407.82
483	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	884,905.00	65,000.00	626,120.00	580,350.00	378,320.00	2,147,165.00	898,965.05	150,000.00	383,000.00	0.00	6,113,825.05	9,552,062.00	3,438,236.95	4,717,810.82
484	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	1,664,100.00	177,000.00	314,000.00	920,540.00	70,000.00	173,500.00	388,920.00	379,650.00	812,930.00	0.00	4,900,640.00	9,407,786.00	4,507,146.00	5,502,725.00
485	0228066001	SOKOTO ENERGY RESEARCH	3,188,671.00	105,500.00	433,300.01	1,362,547.00	1,560,602.04	2,356,273.14	0.00	381,000.00	703,207.99	0.00	10,091,101.18	16,414,417.00	6,323,315.82	9,659,003.74
486	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	3,663,180.00	379,330.00	1,464,050.00	1,148,900.00	1,168,720.00	773,100.00	0.00	355,200.00	764,100.00	0.00	9,716,580.00	16,685,758.00	6,969,178.00	15,554,335.00
487	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE, UNIVERSITY OF LAGOS.	2,921,594.00	276,090.00	1,290,068.00	2,034,845.00	690,600.00	90,340.00	420,000.00	528,100.00	2,734,272.10	29,788,990.50	40,774,899.60	19,492,670.00	-21,282,229.60	11,323,466.60
488	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT , UNIVERSITY OF ILORIN	5,215,200.00	1,223,400.00	782,500.00	5,081,621.34	1,216,500.00	1,664,000.02	1,102,500.00	356,000.00	1,503,437.25	148,352,529.02	166,497,687.63	22,176,991.00	-144,320,696.63	12,860,678.00
489	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT , UNIVERSITY OF BENIN	2,713,648.00	530,250.00	2,047,709.00	2,555,726.72	842,868.00	1,363,552.52	0.00	423,441.38	1,445,961.38	112,292,654.71	124,215,811.71	19,556,439.00	-104,659,372.71	11,389,606.56
490	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	1,322,841.00	393,900.00	1,649,191.99	382,211.00	838,347.00	300,000.00	362,800.00	290,000.00	451,700.00	0.00	5,990,990.99	10,297,212.00	4,306,221.01	5,992,113.93
491	0228073001	ENERGY COMMISSION OF NIGERIA	17,154,600.80	11,196,255.88	4,085,105.00	5,571,257.82	15,944,906.96	22,174,519.60	824,999.98	11,446,750.00	24,932,713.20	0.00	113,331,109.24	224,281,559.00	110,950,449.76	99,879,303.61
492	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	5,866,880.00	143,150.00	27,326,061.38	2,472,250.00	1,734,480.00	440,000.00	0.00	805,400.00	1,440,660.80	116,213,477.48	156,442,359.66	25,575,110.00	-130,867,249.66	10,673,629.00
493	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	1,305,847.50	376,342.50	640,370.00	728,365.00	856,925.00	478,722.50	396,982.50	348,685.00	1,132,855.00	0.00	6,265,095.00	10,545,527.00	4,280,432.00	6,190,323.15
494	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	1,913,915.00	526,000.00	306,200.00	585,200.00	491,200.00	239,200.00	176,000.00	433,000.00	702,100.00	0.00	5,372,815.00	9,291,026.00	3,918,211.00	5,374,641.07

495	0229001001	FEDERAL MINISTRY OF TRANSPORTATIO N - HQTRS	411,023,847.34	101,178,264.43	51,652,909.58	47,802,232.20	39,216,174.87	98,636,312.54	19,980,562.39	9,703,202.50	53,814,673.06	0.00	833,008,178.91	508,800,000.00	-324,208,178.91	252,134,712.90
496	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	48,617,750.00	18,824,818.79	6,165,290.90	6,615,673.47	3,508,505.00	7,809,300.00	0.00	7,020,003.49	5,356,290.00	0.00	103,917,631.65	99,400,000.00	-4,517,631.65	50,591,326.19
497	0229003001	NIGERIAN RAILWAY CORPORATION	168,919,429.05	91,085,738.36	51,455,180.02	579,421,999.76	9,705,058.84	234,352,396.95	87,447,385.49	1,155,571,617.82	185,905,637.50	0.00	2,563,864,443.79	105,400,000.00	-2,458,464,443.79	19,352,599.61
498	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	259,111,519.57	26,448,820.38	37,350,440.00	62,737,041.04	47,196,651.90	128,609,154.40	28,097,957.00	66,929,170.00	250,523,901.00	55,022,800.00	962,027,455.29	59,400,000.00	-902,627,455.29	19,254,358.70
499	0229005001	MARITIME ACADEMY, ORON	485,447,975.00	24,668,592.09	340,223,312.96	308,509,629.69	499,859,698.65	140,935,412.04	41,297,507.71	119,591,284.14	302,124,583.12	4,899,997.96	2,267,557,993.36	81,400,000.00	-2,186,157,993.36	2,529,059,446.40
500	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	4,234,025.00	1,719,118.20	579,860.00	2,179,730.00	2,511,204.99	1,595,400.00	2,483,892.00	1,807,100.01	2,333,880.00	0.00	19,444,210.20	33,400,000.00	13,955,789.80	14,730,105.02
501	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	428,153,806.17	144,526,752.21	462,043,002.74	296,376,009.78	127,044,628.47	68,422,794.95	10,972,956.71	43,176,482.87	118,304,002.77	0.00	1,699,020,436.67	243,400,000.00	-1,455,620,436.67	136,200,244.63
502	0229031004	NIGERIAN METEOROLOGIC AL AGENCY	771,669,245.89	62,200,644.12	171,840,436.00	428,649,435.61	69,841,929.84	558,046,619.58	155,877,979.50	61,594,851.00	291,906,365.62	0.00	2,571,627,507.16	159,400,000.00	-2,412,227,507.16	79,259,878.24
503		FEDERAL INLAND REVENUE SERVICES	5,882,274,281.49	966,707,534.29	3,575,895,389.22	2,708,032,145.30	3,775,218,967.57	3,280,402,044.46	2,310,819,885.64	1,832,073,796.84	8,186,390,255.68	0.00	32,517,814,300.49	-	- 32,517,814,300.49	29,382,459,125.50
504	0229031006	ACCIDENT INVESTIGATION BUREAU	1,081,562,938.62	12,743,538.97	321,206,331.18	66,383,175.03	118,423,456.86	48,265,174.38	21,108,228.58	31,137,625.48	110,032,732.22	0.00	1,810,863,201.32	159,400,003.00	-1,651,463,198.32	80,086,255.96
505	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	40,740.00
506	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	43,623,297.69	32,856,374.35	149,997,989.55	108,041,351.88	15,560,983.35	63,222,061.02	71,172,409.51	42,565,370.46	166,825,105.72	0.00	693,864,943.53	777,001,196.00	83,136,252.47	468,367,117.49
507	0231003001	NATIONAL RURAL ELECTRIFICATIO N AGENCY	9,952,346.80	3,881,180.05	2,902,898.00	3,717,700.00	6,552,925.00	11,684,442.75	1,368,200.01	4,078,750.00	10,915,573.45	0.00	55,054,016.06	92,027,162.00	36,973,145.94	53,974,993.60

508	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	7,936,000.00	84,886,000.00	55,759,000.00	46,441,000.00	741,316,000.00	73,854,000.00	307,953,000.00	0.00	34,545,000.00	0.00	1,352,690,000.00	-	-1,352,690,000.00	103,695,663.89
509	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	89,913,466.00	9,695,256.00	43,677,177.02	13,958,266.62	13,223,100.00	154,437,743.00	9,839,531.00	12,325,812.02	58,698,263.84	0.00	405,768,615.50	432,241,935.00	26,473,319.50	77,237,425.61
510	0231010001	NATIONAL POWER TRAINING INSTITUTE	147,523,358.14	20,515,949.70	97,195,027.48	33,176,362.42	21,595,350.11	31,132,838.78	15,326,089.00	4,264,561.00	15,881,347.54	0.00	386,610,884.17	133,108,201.00	-253,502,683.17	29,603,099.19
511	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	64,008,428.17	7,782,799.99	27,547,318.53	15,873,523.66	33,036,886.11	12,854,270.00	13,483,815.00	11,563,021.02	51,458,963.65	0.00	237,609,026.13	257,000,000.00	19,390,973.87	582,750.00
512	0231020001	TRANSMISSION COMPANY OF NIGERIA	114,276,004.20	26,786,745.80	38,989,587.16	6,800,894,594.47	0.00	1,794,337,413.94	555,000.00	50,000,000.00	938,295,714.60	0.00	9,764,135,060.17	-	-9,764,135,060.17	25,095.00
513	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	63,169,360.29
514	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	32,746,470.00	10,130,533.95	11,178,425.00	15,518,518.48	0.00	5,616,200.00	1,247,000.00	9,475,600.00	20,677,343.54	0.00	106,590,090.97	225,000,000.00	118,409,909.03	15,754,565.00
515	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	594,000.00	3,024,082.79	1,577,874.94	4,068,448.64	0.00	0.00	0.00	0.00	5,584,516.64	0.00	14,848,923.01	25,839,417.00	10,990,493.99	9,237,022,624.90
516	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	21,633,730.00	6,147,593.76	10,879,262.00	11,061,216,653.41	12,686,740.00	33,644,389.96	27,039,449.99	3,057,625.00	77,350,487.45	0.00	11,253,655,931.57	12,484,468,075.00	1,230,812,143.43	5,313,720.47
517	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	320,116,736.70	27,923,223.58	150,903,216.90	38,841,216.96	42,393,155.18	23,105,711.58	6,396,294.52	19,556,032.54	295,862,747.22	0.00	925,098,335.18	9,098,770.00	-915,999,565.18	8,151,550.00
518	0231089006	SURVEY COUNCIL OF NIGERIA	4,207,244.63	2,927,099.92	0.00	0.00	0.00	0.00	0.00	1,180,381.60	0.00	0.00	8,314,726.15	14,055,224.00	5,740,497.85	11,865.00
519	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
520	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	35,033,172.25	0.00	22,971,711.01	10,847,900.00	39,723,340.00	0.00	0.00	6,060,000.00	253,728,388.92	119,118,366.63	487,482,878.81	311,255,077.00	-176,227,801.81	170,452,050.73

521	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	3,783,670,256.80	1,484,689,123.18	604,336,154.85	1,286,943,476.94	2,039,804,833.63	570,129,846.59	1,626,296,780.39	421,602,124.53	4,745,047,997.07	0.00	16,562,520,593.98	1,147,018,501.00	-15,415,502,092.98	304,520,047.92
522	0232003001	PETROLEUM TRAINING INSTITUTE	127,557,362.82	100,592,422.82	53,728,852.89	99,756,419.34	3,501,860.00	52,357,581.00	15,132,485.00	8,984,400.51	45,402,394.50	0.00	507,013,778.88	100,136,837.00	-406,876,941.88	54,714,395.99
523	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	3,580,612.59	12,620,000.00	922,125.00	0.00	0.00	0.00	0.00	0.00	4,750,712.10	0.00	21,873,449.69	-	-21,873,449.69	54,845,271.89
524	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	588,084,615.77	175,006,316.42	113,439,652.74	45,150,023.04	423,143,625.24	59,056,145.02	176,499,121.70	5,413,460.00	311,926,234.38	0.00	1,897,719,194.31	33,187,358.00	-1,864,531,836.31	17,451,222.52
525	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	146,292,915.90	19,341,700.16	18,358,747.00	35,334,951.48	47,690,789.03	98,707,353.76	9,600,000.00	22,929,278.29	55,877,704.92	0.00	454,133,440.54	88,826,808.00	-365,306,632.54	44,082,077.28
526	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	160,876,822.02	19,146,948.62	19,547,901.78	23,896,510.70	35,909,819.53	60,036,605.33	4,714,400.00	13,808,000.00	2,678,373,036.81	628,016,485.19	3,644,326,529.98	771,937,312.00	-2,872,389,217.98	806,130,050.04
527	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	1,342,600.00	924,300.00	396,500.00	344,500.00	335,890.00	7,027,663.72	0.00	551,000.00	2,705,203.00	0.00	13,627,656.72	23,224,838.00	9,597,181.28	12,486,200.00
528	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	132,008,432.53	11,648,496.96	4,843,950.00	15,600,464.87	4,229,765.75	30,539,277.46	389,543,904.46	20,852,090.26	22,287,911.00	0.00	631,554,293.29	236,115,716.00	-395,438,577.29	116,834,272.02
529	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	15,089,335.48	2,612,269.15	2,691,017.65	8,126,307.57	3,243,099.12	15,571,509.70	2,167,416.70	1,468,200.00	4,043,999.72	0.00	55,013,155.09	73,709,852.00	18,696,696.91	43,499,766.94
530	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	6,422,719.00	1,754,770.18	4,615,466.05	2,166,560.00	549,165.64	12,706,347.00	793,100.00	2,266,131.40	4,237,500.00	0.00	35,511,759.27	51,682,655.00	16,170,895.73	27,319,313.79
531	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	24,190,369.93	9,254,537.01	6,773,908.85	8,932,069.42	1,600,000.00	39,250,574.67	11,457,142.86	15,196,292.76	2,693,180.00	17,654,210.21	137,002,285.71	90,792,020.00	-46,210,265.71	49,276,071.93
532	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	9,963,350.00	7,802,083.54	995,300.00	1,087,470.00	959,300.00	14,545,000.00	846,500.00	2,740,000.00	450,000.00	0.00	39,389,003.54	62,626,986.00	23,237,982.46	25,591,882.80
533	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	29,548,189.40	5,937,186.65	415,000.00	4,866,320.00	2,721,209.00	9,397,300.00	8,031,900.65	0.00	7,668,445.12	0.00	68,585,550.82	72,519,901.00	3,934,350.18	39,377,675.66

534	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	24,575,702.20	6,836,668.00	30,181,416.00	13,790,937.30	3,385,875.00	13,381,600.05	4,409,999.95	0.00	17,227,525.73	0.00	113,789,724.23	195,270,604.00	81,480,879.77	98,367,253.98
535	0233011001	AJAOKUTA STEEL COMPANY LIMITED	6,528,400.00	6,384,961.25	6,131,410.00	9,107,554.00	3,586,950.00	23,053,521.40	13,170,750.00	12,181,880.00	11,885,400.00	0.00	92,030,826.65	175,270,150.00	83,239,323.35	30,434,607.45
536	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	35,555,067.50	1,381,255.00	8,466,700.00	10,421,570.00	4,774,000.00	5,639,299.37	0.00	2,795,295.00	6,392,300.00	0.00	75,425,486.87	73,269,822.00	-2,155,664.87	39,185,186.40
537	0238001001	BUDGET AND NATIONAL PLANNING	272,462,712.84	21,355,423.46	158,948,772.84	132,550,733.86	48,808,100.00	28,848,900.00	95,129,465.11	24,277,150.00	1,659,312,968.14	532,001,381.36	2,973,695,607.61	978,500,003.00	-1,995,195,604.61	
538	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	13,427,792.85	13,654,566.11	2,752,099.62	3,258,451.90	6,232,759.99	26,703,145.39	1,530,000.00	1,755,660.53	11,707,729.07	0.00	81,022,205.46	148,285,169.00	67,262,963.54	125,650,640.99
539	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	105,585,840.15	13,984,160.13	32,627,380.56	33,068,772.84	312,546,841.52	26,085,977.11	8,526,770.00	14,632,945.00	34,854,266.45	0.00	581,912,953.76	204,110,466.00	-377,802,487.76	68,712,367.74
540	0238004001	NATIONAL BUREAU OF STATISTICS	66,420,274.77	31,808,363.23	19,450,905.34	59,284,238.75	10,044,744.51	22,691,979.98	16,036,099.60	11,534,612.00	5,942,849.00	978,281,083.83	1,221,495,151.01	432,012,794.00	-789,482,357.01	114,027,373.41
541	0238005001	BUDGET OFFICE OF THE FEDERATION	66,912,596.04	40,565,514.36	57,738,838.14	21,192,619.00	92,177,500.00	13,681,635.50	0.00	35,296,535.00	421,052,508.20	0.00	748,617,746.24	859,765,346.00	111,147,599.76	346,918,535.47
551	0238005002	SERVICE WIDE VOTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	751,339,376,271.00	751,339,376,271.00	
542	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	11,609,393.78	63,000.00	11,476,587.21	3,159,774.93	7,109,299.91	3,547,946.00	0.00	1,961,650.00	18,589,137.29	0.00	57,516,789.12	93,981,274.00	36,464,484.88	55,175,481.36
543	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	169,398,279.73	31,189,395.62	43,643,053.92	29,954,102.12	13,839,276.09	66,091,184.25	72,488,730.86	41,800,977.61	71,625,724.42	0.00	540,030,724.62	344,762,287.00	-195,268,437.62	234,068,580.35
544	0250001001	FISCAL RESPONSILIBITY COMMISSION	24,263,458.00	3,348,564.61	9,478,502.70	6,856,594.85	6,615,757.91	39,456,978.36	2,014,800.00	7,268,000.00	15,762,710.90	0.00	115,065,367.33	181,767,615.00	66,702,247.67	114,244,848.87
545	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	323,279,073.78	18,669,154.37	23,016,851.36	1,745,910,509.95	893,744,469.37	78,808,296.14	34,318,943.69	26,220,991.83	821,536,656.50	0.00	3,965,504,946.99	278,665,581.00	-3,686,839,365.99	2,592,280,322.69
546	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	695,000.00	12,892,033.00	7,507,528.08	0.00	790,000.00	0.00	0.00	1,894,565.00	0.00	23,779,126.08	38,935,101.00	15,155,974.92	22,759,574.00

547	0252037001	ANAMBRA/ IMO RBDA	102,882,892.16	2,049,555.56	1,323,300.00	3,784,650.00	0.00	2,885,800.00	0.00	1,832,250.00	61,532,704.09	0.00	176,291,151.81	51,935,100.00	-124,356,051.81	22,690,082.92
548	0252038001	BENIN/ OWENA RBDA	7,077,942.86	621,480.30	52,900.00	6,668,214.04	0.00	12,306,750.00	400,000.00	290,525.00	492,000.00	0.00	27,909,812.20	40,605,255.00	12,695,442.80	18,005,933.28
549	0252039001	CHAD BASIN RBDA	1,466,650.00	132,500.00	2,816,676.66	3,792,287.92	1,594,915.00	1,504,543.73	676,500.00	585,592.13	6,911,897.76	0.00	19,481,563.20	45,576,963.00	26,095,399.80	20,809,764.56
550	0252040001	CROSS RIVER RBDA	2,029,980.00	4,365,571.77	1,322,199.00	1,915,970.00	574,240.00	7,193,350.10	5,851,000.00	270,850.00	1,642,100.00	0.00	25,165,260.87	43,388,663.00	18,223,402.13	22,503,623.12
551	0252041001	HADEJIA-JAMAÃ»ARE RBDA	6,235,794.63	428,965.64	503,357.50	11,978,588.23	2,193,550.00	7,003,237.50	3,071,953.00	2,757,112.37	708,004,650.90	21,163,240.62	763,340,450.39	45,285,000.00	-718,055,450.39	24,681,131.75
552	0252042001	LOWER BENUE RBDA	1,897,200.00	1,664,000.00	55,600.00	654,173,069.61	1,900,000.00	7,601,566.00	3,918,902.86	1,408,500.00	462,960,963.90	207,242,653.38	1,342,822,455.75	37,233,558.00	-1,305,588,897.75	15,837,068.00
553	0252043001	LOWER NIGER RBDA	4,494,000.00	275,167.64	660,100.00	165,800.00	0.00	9,308,300.01	3,300,000.00	780,500.00	578,016,405.53	5,377,007.76	602,377,280.94	37,127,744.00	-565,249,536.94	21,266,136.56
554	0252044001	NIGER DELTA RBDA	20,405,900.00	2,874,527.81	219,000.00	2,036,650.00	992,600.00	1,779,000.00	5,363,700.00	3,044,000.00	5,271,700.00	0.00	41,987,077.81	43,441,662.00	1,454,584.19	25,815,162.93
555	0252045001	OGUN/ OSUN RBDA	10,865,650.00	9,315,638.26	918,380.00	2,996,230.00	1,194,700.00	6,794,935.00	0.00	2,810,830.00	0.00	0.00	34,896,363.26	44,471,585.00	9,575,221.74	26,072,911.08
556	0252046001	SOKOTO RIMA RBDA	15,423,795.29	1,203,761.20	3,193,791.99	1,840,634.85	612,675.00	6,226,400.00	436,800.00	0.00	456,000.00	0.00	29,393,858.33	51,736,791.00	22,342,932.67	27,872,031.21
557	0252047001	UPPER BENUE RBDA	48,835,040.90	46,940,464.54	10,772,234.00	282,781,088.91	4,597,400.00	9,299,000.00	15,655,164.73	1,141,520.00	22,592,860.11	0.00	442,614,773.19	36,296,591.00	-406,318,182.19	16,104,922.39
558	0252048001	UPPER NIGER RBDA	3,860,400.00	3,087,884.98	1,190,694.00	686,330.00	384,742.00	8,209,063.00	285,000.00	530,150.00	1,053,200.00	0.00	19,287,463.98	35,902,342.00	16,614,878.02	15,126,952.50
559	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	11,555,911.60	4,019,094.26	557,148.65	679,597.75	682,560.00	9,666,765.61	3,050,000.00	801,254.25	10,038,126.34	0.00	41,050,458.46	37,657,000.00	-3,393,458.46	13,401,106.37
560	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	4,375,310.31	1,431,681.51	2,008,635.00	3,767,349.83	986,725.00	15,271,547.55	1,274,013.00	2,579,850.03	2,620,202.44	0.00	34,315,314.67	52,193,750.00	17,878,435.33	40,420,379.48
561	0252051001	GURARA WATER MANAGEMENT AUTHORITY	1,996,000.00	435,000.00	1,999,000.00	2,516,700.00	2,590,000.00	2,415,100.00	1,485,600.00	600,000.00	4,199,500.00	7,727,681.54	25,964,581.54	30,807,918.00	4,843,336.46	24,943,430.80
562		NIGERIA CUSTOMS SERVIVES	1,211,815,675.62	757,866,947.55	261,814,565.27	169,765,380.15	267,627,132.00	128,468,597.15	281,032,560.47	110,877,849.00	172,088,352.94	0.00	3,361,357,060.15	-	-3,361,357,060.15	
		LAW & JUSTICES SECTOR												-		
563	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	1,163,436,551.58	745,620,905.31	446,583,037.18	586,855,805.62	273,639,121.00	343,033,360.11	425,287,217.90	247,458,718.56	1,198,785,896.48	0.00	5,430,700,613.74	11,562,675,406.30	6,131,974,792.56	3,663,290,468.14
564	0318002001	SUPREME COURT OF NIGERIA	1,255,567,905.75	262,958,351.53	695,700,575.06	533,494,157.15	319,990,489.02	218,439,771.93	102,498,995.00	335,000,000.00	1,036,499,576.61	0.00	4,760,149,822.05	4,926,624,037.74	166,474,215.69	3,568,365,891.95
565	0318003001	COURT OF APPEAL	1,079,469,091.56	507,512,673.75	763,821,363.46	438,183,252.82	153,758,533.80	497,406,327.74	147,727,155.05	349,858,000.00	1,410,294,084.24	0.00	5,348,030,482.42	5,783,840,000.00	435,809,517.58	
566	0318004001	FEDERAL HIGH COURT-LAGOS	1,150,170,114.73	284,366,273.18	548,805,246.65	550,539,485.92	229,271,880.02	583,472,257.25	42,651,385.00	369,330,550.31	302,465,769.17	0.00	4,061,072,962.23	6,760,913,390.53	2,699,840,428.30	4,901,290,071.92
567	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	339,036,591.00	195,884,110.64	622,995,536.50	438,607,897.75	119,846,812.00	264,158,541.00	45,695,000.00	696,614,999.40	841,543,876.53	196,251,633.00	3,760,634,997.82	3,941,487,741.06	180,852,743.24	3,197,657,066.24
568	0318006001	SHARIA COURT OF APPEAL-ABUJA	223,290,129.75	43,498,076.00	137,889,050.00	103,942,600.00	78,247,460.00	111,815,601.47	17,000,000.00	107,768,500.00	197,013,268.86	0.00	1,020,464,686.08	1,186,839,600.84	166,374,914.76	
569	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	230,461,873.33	47,058,047.55	289,966,800.00	91,086,762.00	90,871,845.00	220,848,114.07	1,860,000.00	131,745,196.00	229,042,303.94	0.00	1,332,940,941.89	1,438,000,000.00	105,059,058.11	
570	0318008001	NATIONAL INDUSTRIAL COURT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,760,643,995.93	3,760,643,995.93	2,978,932,627.47

571	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	125,985,023.46	120,249,440.59	158,037,443.78	177,436,028.07	246,188,993.42	220,814,933.09	6,985,826.02	97,974,766.30	175,750,755.00	0.00	1,329,423,209.73	1,445,458,292.93	116,035,083.20	1,207,555,821.19
572	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	136,374,883.63	24,980,182.37	186,871,000.00	71,618,400.00	12,886,315.00	50,500,000.07	13,500,000.00	71,041,666.63	150,300,000.00	0.00	718,072,447.70	804,434,794.55	86,362,346.85	870,976,979.27
573	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	330,591,290.00	17,857,180.00	281,493,244.00	216,295,723.34	174,933,440.00	229,945,384.00	44,847,850.00	29,602,256.06	351,280,207.49	0.00	1,676,846,574.89	1,773,246,983.37	96,400,408.48	1,961,728,695.93
574	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	208,589,728.05	46,051,252.97	120,568,934.91	22,403,513.00	47,323,400.00	48,043,391.24	545,570,480.77	32,959,000.00	601,056,829.12	0.00	1,672,566,530.06	1,946,841,571.00	274,275,040.94	40,614,355.64
575	0326002001	NIGERIAN LAW REFORM COMMISSION	27,516,807.25	3,110,000.00	7,663,295.26	3,119,575.00	0.00	8,583,104.20	2,395,000.00	2,645,500.00	8,605,942.00	0.00	63,639,223.71	120,435,931.00	56,796,707.29	126,270,625.25
576	0326003001	LEGAL AID COUNCIL	104,502,116.93	2,228,105.94	9,011,825.00	7,915,909.00	2,623,410.00	1,281,352.00	220,000.00	2,758,500.00	11,211,835.00	0.00	141,753,053.87	231,018,495.00	89,265,441.13	32,230,828.15
577	0326004001	COUNCIL OF LEGAL EDUCATION	218,418,220.03	41,814,956.88	94,763,100.35	53,533,913.82	19,304,850.00	91,376,200.05	40,686,652.09	28,847,574.00	386,980,378.77	0.00	975,725,845.99	92,801,126.00	-882,924,719.99	46,533,669.13
578	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	104,956,915.83	6,305,313.64	16,562,564.74	6,401,281.74	22,064,715.95	8,071,196.00	10,792,409.09	2,885,000.00	119,284,076.19	0.00	297,323,473.18	86,674,416.00	-210,649,057.18	1,191,011,123.40
579	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	98,652,903.16	2,284,000.00	24,931,400.00	55,000.00	0.00	243,000.00	4,000,000.00	0.00	32,004,747.22	0.00	162,171,050.38	544,583,067.50	382,412,017.12	14,312,041.50
580	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	5,334,500.00	1,720,500.00	447,500.00	802,000.00	1,050,000.00	511,000.00	2,192,000.00	1,811,100.00	1,158,000.00	0.00	15,026,600.00	25,629,777.00	10,603,177.00	
581	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	34,600,832.50	3,013,536.74	4,608,450.00	6,496,635.00	4,478,600.00	199,393,004.93	2,112,000.00	3,736,450.00	4,301,690.00	0.00	262,741,199.17	393,973,302.00	131,232,102.83	301,427,277.71
582	0326010001	NIGERIAN COPYRIGHT COMMISSION	33,628,143.50	1,492,170.00	22,287,307.00	5,332,850.00	3,078,000.00	9,564,000.00	7,552,800.00	5,030,400.00	57,794,300.00	0.00	145,759,970.50	286,430,373.00	140,670,402.50	101,397,542.25
583	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	87,579,708.75	12,695,831.72	50,886,247.91	23,629,949.92	14,258,953.08	37,764,080.03	9,366,990.47	10,307,750.00	441,294,448.67	660,297,844.25	1,348,081,804.80	358,195,013.00	-989,886,791.80	268,274,232.46
584	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	416,400,017.57	33,552,773.39	52,241,644.80	66,800,019.52	15,670,220.00	111,781,904.98	12,786,160.04	37,902,215.00	211,866,692.71	0.00	959,001,648.01	1,312,886,013.00	353,884,364.99	766,306,706.40
585	0344001001	CODE OF CONDUCT BUREAU	88,236,803.21	4,788,600.00	38,419,900.00	36,065,068.73	15,176,200.00	40,020,291.90	2,790,500.00	10,852,775.10	28,996,487.00	0.00	265,346,625.94	435,616,600.00	170,269,974.06	318,126,293.48
		REGIONAL SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
586	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATIO N	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	103,530.00
587	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	138,303,747.53	8,364,462.00	19,117,587.58	29,429,649.40	39,656,029.00	85,446,269.63	24,386,120.10	11,206,058.65	475,118,636.48	17,943,816.41	848,972,376.78	877,089,124.00	28,116,747.22	379,146,568.66
588	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	
		SOCIAL SECTOR														
589		NATIONAL CENTER FOR WOMEN DEVELOPMENT	13,665,999.10	2,702,590.63	16,303,145.13	19,036,941.27	16,121,200.00	9,589,839.66	5,953,165.36	20,922,952.28	22,764,616.27	0.00	127,060,449.70	74,999,992.00	-52,060,457.70	38,420,810.82

590	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	24,964,776.44	15,585,187.61	11,932,790.10	6,513,189.55	5,813,128.04	60,629,992.67	2,595,899.90	4,802,190.00	18,466,802.79	0.00	151,303,957.10	200,000,000.00	48,696,042.90	42,532,923.20
591	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,656,283,650.25	98,490,696.48	7,923,701,536.69	667,061,807.37	0.00	694,779,657.02	18,245,463.54	14,011,400.00	5,218,759,478.64	0.00	16,291,333,689.99	13,708,911,575.00	-2,582,422,114.99	10,276,177,935.38
592	0513021002	NIGERIA FOOTBALL FEDERATION	100,853,406.98	7,052,680.00	12,568,100.00	7,348,900.01	6,986,515.00	6,559,000.00	29,374,200.02	8,094,000.00	6,218,503,392.46	0.00	6,397,340,194.47	905,695,006.00	-5,491,645,188.47	529,109,373.96
593	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	14,783,445.45	9,091,057.55	11,703,007.35	5,970,000.00	6,570,400.00	7,113,200.00	1,344,480.00	5,563,550.00	32,736,969.69	0.00	94,876,110.04	76,129,500.00	-18,746,610.04	44,554,175.37
594	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	74,690,812.00	0.00	99,338,286.02	14,727,971.80	6,165,000.00	1,111,105.00	723,200.00	8,326,495.00	55,003,009.43	0.00	260,085,879.25	425,000,009.00	164,914,129.75	183,876,685.88
595	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	32,290,423.00	4,973,300.00	35,131,741.69	26,747,867.89	13,213,082.50	19,782,589.98	10,849,200.00	5,005,500.00	5,757,115,158.31	0.00	5,905,108,863.37	2,216,326,673.00	-3,688,782,190.37	757,080,156.08
596	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	119,359,037.83	42,438,405.72	71,896,190.23	94,393,225.88	15,613,332.50	40,965,790.33	201,000.00	61,228,378.00	112,183,106.59	0.00	558,278,467.08	866,950,190.00	308,671,722.92	719,456,140.17
597	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	12,708,021,404.82
598	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	288,425.00	5,265,382.50	4,985,724.20	3,670,165.50	324,882.95	700,000.00	0.00	2,757,094.30	3,649,831.00	0.00	21,641,505.45	37,171,291.00	15,529,785.55	17,269,497.11
599	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	1,807,575.00
600	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	5,336,045.78	1,246,971.00	1,999,469.50	2,191,014.78	0.00	544,025.00	228,175.00	1,157,671.00	5,190,562.50	0.00	17,893,934.56	30,212,341.00	12,318,406.44	14,429,122.83
601	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	6,303,500.00	4,316,874.00	8,155,001.06	7,765,515.01	1,097,880.00	2,459,200.00	4,163,906.00	3,236,599.10	6,984,144.00	0.00	44,482,619.17	62,269,640.00	17,787,020.83	37,750,165.98
602	0517008001	NATIONAL LIBRARY OF NIGERIA	34,358,002.25	11,368,133.35	8,026,820.37	10,592,786.06	2,672,720.00	16,379,090.00	3,921,400.01	9,188,538.00	20,260,197.72	0.00	116,767,687.76	227,937,703.00	111,170,015.24	106,975,061.28
603	0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	159,126,030.00	159,126,030.00	82,885,433.82
604	0517010001	MASS LITERACY COUNCIL	8,787,399.65	6,905,111.40	75,136,922.85	3,011,450.00	17,224,747.87	10,150,143.99	908,400.00	769,894.00	87,818,512.25	295,151,705.69	505,864,287.70	59,843,673.00	-446,020,614.70	71,884,084.30
605	0517011001	NOMADIC EDUCATION COMMISSION	20,317,309.65	2,292,435.80	4,235,890.00	3,601,117.76	916,650.00	12,421,149.62	1,370,000.00	45,000.00	10,195,577.80	0.00	55,395,130.63	95,527,332.00	40,132,201.37	49,537,538.13
606	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	72,389,732.35	566,650.00	12,657,625.00	4,155,983.98	4,735,040.00	29,192,189.97	3,816,040.00	44,639,267.50	20,274,668.57	353,917,753.00	546,344,950.37	222,852,800.00	-323,492,150.37	138,196,482.03
607	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	405,152,870.68	12,086,093.26	499,889,290.82	24,233,926.63	16,300,033.34	101,813,104.56	4,232,410.00	17,581,867.60	83,624,273.35	0.00	1,164,913,870.24	91,247,626.00	-1,073,666,244.24	46,690,306.12
608	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	103,133,149.75	11,891,571.51	77,262,415.66	23,931,581.20	3,857,480.00	12,444,504.56	0.00	15,562,695.00	71,106,565.21	0.00	319,189,962.89	75,340,962.00	-243,849,000.89	39,102,672.91
609	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	9,153,540.00	13,817,208.22	3,090,275.00	9,509,479.77	1,115,960.00	1,065,193.73	45,848,060.00	5,338,250.00	23,248,466.42	0.00	112,186,433.14	20,177,852.00	-92,008,581.14	5,474,380.00
610	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	92,385,406.88	24,559,613.64	63,843,453.22	9,020,433.58	1,060,000.00	10,323,423.77	3,400,000.00	2,917,738.00	73,698,727.67	166,105,199.99	447,313,996.75	282,233,566.00	-165,080,430.75	93,194,226.75
611	0517017001	NATIONAL TEACHERS INSTITUTE	187,011,878.05	37,568,753.07	769,832,796.14	117,952,105.32	31,751,707.75	150,799,753.52	34,381,444.01	8,980,834.00	71,338,067.99	0.00	1,409,617,339.85	111,880,449.00	-1,297,736,890.85	7,679,375.00

612	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	25,425,204.15	63,668,308.23	76,308,284.72	32,271,060.18	74,109,719.02	119,318,571.17	26,552,283.07	23,022,479.40	106,014,618.71	0.00	546,690,528.65	99,266,863.00	-447,423,665.65	51,702,720.85
613	0517018002	FEDERAL POLYTECHNIC BAUCHI	12,702,237.60	14,696,414.23	61,546,393.69	11,830,787.23	154,451,795.02	47,981,219.12	8,387,674.60	23,785,077.50	96,761,971.83	0.00	432,143,570.82	86,276,379.00	-345,867,191.82	40,575,564.88
614	0517018003	FEDERAL POLYTECHNIC BIDA	34,081,743.68	96,482,508.90	139,743,772.46	80,821,882.90	203,021,425.63	55,054,293.80	19,979,177.50	37,193,996.77	226,868,360.30	0.00	893,247,161.94	137,496,530.00	-755,750,631.94	96,411,439.71
615	0517018004	FEDERAL POLYTECHNIC IDAH	49,222,737.82	9,143,168.56	155,945,853.44	120,622,452.68	134,052,577.92	66,882,479.07	27,259,188.30	78,738,000.00	197,530,501.37	0.00	839,396,959.16	144,905,265.00	-694,491,694.16	86,404,599.35
616	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	79,985,760.28	4,341,607.49	41,958,512.56	16,517,738.00	88,033,423.00	22,433,935.00	588,000.00	11,067,183.11	64,117,492.47	0.00	329,043,651.91	89,768,948.00	-239,274,703.91	306,478,796.07
617	0517018006	FEDERAL POLYTECHNIC MUBI	175,202,212.46	13,070,196.93	139,553,487.00	79,109,437.00	132,149,714.60	53,721,370.00	18,653,680.00	45,237,350.00	124,801,086.35	0.00	781,498,534.34	88,199,476.00	-693,299,058.34	47,053,362.47
618	0517018007	FEDERAL POLYTECHNIC NASARAWA	51,488,587.00	34,492,756.45	367,756,692.14	112,596,533.47	182,252,185.47	83,727,114.48	70,309,751.55	25,731,862.00	248,272,141.06	0.00	1,176,627,623.62	78,565,357.00	-1,098,062,266.62	484,512,336.93
619	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	115,120,129.59	1,268,048.68	121,196,333.77	37,539,601.25	41,122,950.00	71,398,975.00	5,925,000.00	85,403,489.49	118,037,256.64	0.00	597,011,784.42	87,348,646.00	-509,663,138.42	47,011,017.78
620	0517018009	FEDERAL POLYTECHNIC KADUNA	55,447,687.62	79,973,107.37	198,473,347.92	92,293,242.64	117,255,220.14	210,277,049.46	27,900,651.14	13,541,547.84	278,741,719.43	0.00	1,073,903,573.56	202,401,588.00	-871,501,985.56	1,127,749,306.41
621	0517018010	FEDERAL POLYTECHNIC OFFA	128,579,903.44	22,862,649.06	220,150,420.99	101,685,771.88	149,529,833.63	94,886,841.82	36,746,984.87	36,485,326.72	276,676,858.74	0.00	1,067,604,591.15	84,308,290.00	-983,296,301.15	45,198,249.17
622	0517018011	FEDERAL POLYTECHNIC EDE	68,746,974.40	23,121,602.04	25,764,045.87	131,898,522.97	50,947,763.39	24,048,510.00	21,702,886.14	40,212,792.16	131,764,380.51	0.00	518,207,477.48	63,474,791.00	-454,732,686.48	33,592,266.67
623	0517018012	FEDERAL POLYTECHNIC AUCHI	41,440,535.00	77,004,764.03	267,514,894.57	256,348,143.82	116,817,590.00	41,036,760.00	31,556,834.00	84,374,505.50	312,278,550.31	0.00	1,228,372,577.23	119,154,675.00	-1,109,217,902.23	25,944,783.44
624	0517018013	FEDERAL POLYTECHNIC NEKEDE	124,072,213.45	28,233,334.70	398,344,135.85	152,268,017.02	131,312,708.45	122,959,510.53	438,387,272.50	89,197,839.63	123,283,699.67	0.00	1,608,058,731.80	84,181,797.00	-1,523,876,934.80	597,270,401.86
625	0517018014	FEDERAL POLYTECHNIC OKO	187,885,581.00	21,609,107.64	165,491,876.70	219,939,483.77	99,557,276.63	159,427,298.35	55,174,500.00	74,252,581.36	88,861,162.61	0.00	1,072,198,868.06	120,417,276.00	-951,781,592.06	1,056,023,848.83
626	0517018015	FEDERAL POLYTECHNIC DAMATURU	13,160,875.00	13,496,255.99	91,644,878.00	14,194,384.00	98,726,025.00	1,101,000.00	8,386,231.00	6,046,209.99	31,860,578.95	0.00	278,616,437.93	53,374,187.00	-225,242,250.93	28,270,263.69
627	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	20,826,430.00	5,046,750.00	40,196,495.72	4,961,905.00	138,778,674.83	29,232,028.01	1,537,500.00	7,199,600.00	68,525,809.24	0.00	316,305,192.80	93,270,539.00	-223,034,653.80	58,591,710.22
628	0517018017	FEDERAL POLYTECHNIC GWANDU	10,241,702.31	9,426,129.13	5,018,150.00	2,976,530.00	0.00	1,692,200.00	6,985,000.00	8,527,468.50	5,893,758.54	0.00	50,760,938.48	84,175,180.00	33,414,241.52	45,428,535.30
629	0517018018	FEDERAL POLYTECHNIC ILARO	88,463,427.65	39,497,310.69	281,020,578.94	96,611,125.77	115,629,774.40	40,331,820.10	18,612,075.00	67,143,169.70	91,351,736.07	0.00	838,661,018.32	62,000,007.00	-776,661,011.32	566,598,133.05
630	0517018019	YABA COLLEGE OF TECHNOLOGY	216,542,412.52	171,316,678.95	125,585,881.41	115,671,480.82	595,600.00	183,464,070.74	39,318,005.40	47,869,378.00	745,566,145.73	0.00	1,645,929,653.57	174,967,784.00	-1,470,961,869.57	90,340,208.13
631	0517018020	FEDERAL POLYTECHNIC BALI	30,159,566.00	220,000.00	8,547,042.04	15,777,071.58	111,142,353.66	221,120.00	2,855,180.00	43,974,377.00	46,776,999.64	0.00	259,673,709.92	150,823,121.00	-108,850,588.92	75,009,762.33
632	0517018021	FEDERAL POLYTECHNIC EKOWE	19,884,984.01	25,115,345.94	107,051,681.48	24,550,864.70	36,994,086.00	2,580,294.00	54,672,715.14	8,854,961.01	12,934,815.37	0.00	292,639,747.65	100,868,103.00	-191,771,644.65	80,747,888.00
633	0517018022	FEDERAL POLYTECHNIC BONNY	15,682,282.00	6,312,893.25	13,410,111.75	3,175,927.25	4,966,900.00	27,903,820.40	9,484,400.00	336,800.00	9,553,122.59	0.00	90,826,257.24	151,353,967.00	60,527,709.76	80,373,987.68
634	0517018023	FEDERAL POLYTECHNIC UKANA	2,713,796.02	2,033,720.00	5,609,894.04	4,583,615.28	421,250.00	5,289,900.00	1,812,691.81	3,516,098.52	3,493,302.00	0.00	29,474,267.67	37,482,083.00	8,007,815.33	19,418,799.51
635	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,005,675.32	1,453,450.00	3,882,707.95	2,926,857.95	888,000.00	2,878,529.34	3,209,270.00	2,020,000.00	9,945,112.42	0.00	29,209,602.98	37,482,081.00	8,272,478.02	19,644,721.42
636	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	24,146,035.54	4,388,638.44	8,923,466.15	7,462,635.79	3,081,700.00	2,117,140.21	2,751,900.00	7,021,208.60	49,590,302.18	0.00	109,483,026.91	100,000,000.00	-9,483,026.91	40,263,461.01

637	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	37,953,002.08	38,232,374.96	46,242,512.36	14,531,186.71	47,370,800.00	49,853,911.13	11,330,159.47	4,466,300.00	57,873,670.33	0.00	307,853,917.04	61,628,282.00	-246,225,635.04	29,856,664.83
638	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	42,299,769.00	53,054,152.97	45,831,457.66	22,842,756.86	22,432,029.00	4,710,316.05	19,993,880.00	23,872,682.50	143,650,515.43	0.00	378,687,559.47	54,980,730.00	-323,706,829.47	28,900,106.20
639	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	25,513,397.00	41,474,029.82	13,816,290.00	123,333,568.10	203,465,085.88	11,735,763.91	9,155,763.89	6,015,825.00	32,883,311.00	0.00	467,393,034.60	77,935,550.00	-389,457,484.60	41,434,219.56
640	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	59,443,579.30	10,729,195.60	37,686,089.20	17,321,405.70	191,761,553.75	16,686,598.51	16,953,655.00	19,673,866.00	142,196,658.94	0.00	512,452,602.00	59,135,101.00	-453,317,501.00	25,614,424.66
641	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	32,734,323.25	19,264,738.00	77,691,695.28	15,869,160.00	124,130,931.09	2,365,000.00	2,437,277.00	27,302,240.00	107,547,160.88	0.00	409,342,525.50	52,192,019.00	-357,150,506.50	344,182,039.41
642	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	40,785,389.90	16,097,103.59	9,598,658.36	12,616,286.84	144,937,786.91	11,980,742.51	4,932,979.17	1,231,600.00	99,342,893.86	0.00	341,523,441.14	63,045,901.00	-278,477,540.14	32,587,952.26
643	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	3,520,150.00	14,565,759.29	184,746,930.37	88,642,486.99	196,127,019.22	17,794,938.11	348,500.00	29,788,651.83	55,039,482.62	0.00	590,573,918.43	73,120,100.00	-517,453,818.43	37,702,938.84
644	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	32,075,557.00	46,752,700.32	115,853,982.72	32,496,616.13	41,480,089.00	47,120,800.00	12,373,432.01	7,134,398.00	106,039,939.00	0.00	441,327,514.18	54,442,236.00	-386,885,278.18	20,195,925.29
645	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	33,301,597.93	28,387,196.47	92,722,349.96	18,269,992.23	164,033,500.40	30,551,661.00	52,468,404.92	5,778,535.00	64,437,793.00	0.00	489,951,030.91	54,100,000.00	-435,851,030.91	289,871,861.05
646	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	51,165,893.69	7,119,231.84	63,138,496.55	9,484,305.05	79,053,500.00	20,636,761.69	3,917,740.43	22,288,447.14	206,744,136.53	0.00	463,548,512.92	106,056,200.00	-357,492,312.92	58,113,893.61
647	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	41,923,100.00	60,633,055.39	127,618,803.87	84,331,608.29	101,284,922.00	39,310,231.00	107,130,879.59	14,336,155.00	58,279,137.95	0.00	634,847,893.09	108,596,145.00	-526,251,748.09	334,951,522.88
648	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	36,034,862.50	4,531,000.00	146,311,828.90	8,148,700.00	141,338,917.45	9,611,000.00	2,468,510.00	5,571,700.00	37,258,268.00	0.00	391,274,786.85	61,031,550.00	-330,243,236.85	32,347,739.13
649	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	32,972,100.50	92,174,156.32	31,217,244.73	46,019,746.34	167,874,275.92	107,918,945.98	7,569,190.00	46,227,965.38	225,972,469.78	0.00	757,946,094.95	97,948,596.00	-659,997,498.95	52,047,746.81

650	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	146,459,045.60	23,166,561.19	134,191,340.97	65,545,773.89	1,357,990.00	58,269,623.38	113,059,021.50	11,190,960.00	139,964,073.30	0.00	693,204,389.83	91,707,872.00	-601,496,517.83	47,884,671.14
651	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	42,386,653.79	8,058,234.28	65,067,795.66	33,410,321.00	979,350.00	25,913,150.00	3,303,040.00	13,272,985.25	60,362,098.02	0.00	252,753,628.00	89,960,277.00	-162,793,351.00	46,949,071.54
652	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	48,482,249.50	31,463,372.60	42,451,441.30	16,001,216.50	5,669,050.00	6,010,400.00	5,850,500.00	13,176,571.20	51,468,286.80	0.00	220,573,087.90	56,980,577.00	-163,592,510.90	23,612,653.76
653	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	106,311,020.55	4,505,322.90	47,934,826.79	95,561,855.97	185,552,810.10	9,630,897.34	14,975,028.25	23,424,987.90	131,514,839.05	0.00	619,411,588.85	71,843,447.00	-547,568,141.85	37,075,069.26
654	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	2,641,450.00	1,887,927.00	7,088,350.00	180,000.00	0.00	1,741,420.00	0.00	738,200.00	8,319,660.00	0.00	22,597,007.00	40,599,066.00	18,002,059.00	12,109,448.00
655	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	96,058,177.03	52,197,805.44	186,544,307.86	118,927,161.41	196,294,137.48	17,367,287.50	3,272,400.00	7,293,532.50	134,023,944.33	0.00	811,978,753.55	85,376,993.00	-726,601,760.55	862,301,097.58
656	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	9,516,553.00	11,895,609.32	129,340,521.91	23,519,188.97	88,881,730.00	10,031,330.37	3,083,565.00	4,281,140.00	37,228,284.13	0.00	317,777,922.70	51,948,248.00	-265,829,674.70	27,334,123.65
657	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	87,884,826.23	24,048,309.56	55,510,198.24	32,801,391.33	120,412,000.00	72,684,001.08	19,685,019.74	26,451,177.75	202,271,000.91	0.00	641,747,924.84	63,719,740.00	-578,028,184.84	32,806,102.47
658	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	2,903,062,130.59	35,370,043.30	85,932,880.96	60,625,533.36	26,483,432.05	28,524,580.70	46,581,216.43	17,025,418.00	2,771,739,519.66	0.00	5,975,344,755.05	737,540,850.00	-5,237,803,905.05	301,218,474.99
659	0517021001	UNIVERSITY OF IBADAN	416,199,955.15	784,670,505.50	459,300,781.40	604,623,836.43	109,216,057.16	288,616,841.31	10,898,520.45	87,210,231.49	1,509,567,323.48	0.00	4,270,304,052.37	172,364,149.00	-4,097,939,903.37	91,258,918.17
660	0517021002	UNIVERSITY OF LAGOS	869,509,371.80	815,349,606.35	2,356,580,890.22	1,951,396,649.62	172,172,296.16	239,307,184.50	51,513,561.20	90,234,238.14	5,216,257,116.67	0.00	11,762,320,914.66	115,108,767.00	-11,647,212,147.66	58,633,696.06
661	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	328,792,170.24	515,769,633.37	318,735,864.00	321,802,574.00	293,727,487.47	218,753,319.56	125,669,538.00	331,586,950.00	868,566,939.11	0.00	3,323,404,475.75	160,349,456.00	-3,163,055,019.75	84,993,385.71
662	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	408,245,806.63	828,808,151.33	907,086,483.79	334,331,027.70	0.00	17,216,535.87	70,231,700.00	111,758,762.00	430,774,711.62	0.00	3,108,453,178.94	160,581,979.00	-2,947,871,199.94	86,819,051.47

663	0517021005	OBAFEMI AWOLOWO UNIVERSITY	176,610,470.98	572,826,508.32	740,847,321.85	144,010,329.73	11,653,790.52	127,747,527.75	3,617,500.00	35,152,860.06	399,228,951.24	0.00	2,211,695,260.45	123,248,597.00	-2,088,446,663.45	63,673,626.90
664	0517021006	UNIVERSITY OF BENIN	615,677,768.10	336,035,657.50	285,897,609.49	717,509,324.86	345,510,750.26	352,569,397.19	83,616,965.04	263,521,311.25	557,077,457.75	0.00	3,557,416,241.44	121,850,101.00	-3,435,566,140.44	62,757,382.07
665	0517021007	UNIVERSITY OF JOS	271,954,781.20	196,878,644.31	221,477,013.70	687,221,573.16	266,389,502.08	157,532,428.95	108,506,895.03	12,282,924.19	499,703,636.68	0.00	2,421,947,399.30	129,884,468.00	-2,292,062,931.30	67,789,144.82
666	0517021008	UNIVERSITY OF CALABAR	242,254,234.00	103,489,107.97	286,617,339.00	299,541,542.04	71,597,580.00	111,103,905.00	42,864,611.05	193,897,925.91	131,210,790.38	0.00	1,482,577,035.35	148,797,669.00	-1,333,779,366.35	79,468,282.48
667	0517021009	UNIVERSITY OF ILORIN	321,975,674.83	523,128,286.35	170,108,673.06	362,684,207.38	55,252,419.88	52,317,683.00	132,621,129.72	20,932,032.23	662,625,582.47	0.00	2,301,645,688.92	127,757,804.00	-2,173,887,884.92	67,186,320.11
668	0517021010	UNIVERSITY OF ABUJA	108,721,405.89	121,085,649.27	312,657,819.22	207,432,785.61	280,757,008.67	140,937,618.87	82,917,109.86	273,675,280.00	477,821,801.06	0.00	2,006,006,478.45	92,262,219.00	-1,913,744,259.45	33,708,899.54
669	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	321,095.86	0.00	11,534,900.00	0.00	0.00	0.00	7,623,000.00	0.00	0.00	19,478,995.86	108,999,806.00	89,520,810.14	55,436,007.07
670	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	4,667,925.57	3,118,000.00	4,427,000.00	0.00	0.00	0.00	0.00	507,956.99	0.00	12,720,882.56	68,694,323.00	55,973,440.44	32,098,133.91
671	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	111,949,263.70	141,898,866.83	206,745,802.00	141,104,810.43	5,350,000.00	290,981,810.06	2,265,760.00	74,250,936.73	462,011,545.08	0.00	1,436,558,794.83	73,389,074.00	-1,363,169,720.83	31,718,129.79
672	0517021014	UNIVERSITY OF PORT HARCOURT	196,334,353.98	569,593,480.86	120,274,349.48	617,893,311.22	241,290,624.65	167,846,867.03	104,130,999.55	324,405,678.17	449,801,245.02	0.00	2,791,570,909.96	106,866,762.00	-2,684,704,147.96	54,851,865.00
673	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	98,773,584.97	195,956,065.76	465,919,194.10	129,559,941.42	270,311,932.92	50,464,796.17	5,854,800.00	18,001,660.14	198,629,634.96	0.00	1,433,471,610.44	78,704,778.00	-1,354,766,832.44	38,017,349.11
674	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	113,422,136.06	43,647,152.72	188,018,291.32	105,346,023.96	301,705,601.53	205,306,148.13	193,151,518.17	70,174,143.17	476,033,867.88	0.00	1,696,804,882.94	145,036,658.00	-1,551,768,224.94	77,886,181.71
675	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	71,626,363.60	165,770,235.41	104,996,528.09	61,573,837.60	36,332,318.42	106,046,039.45	21,121,917.37	17,109,417.86	218,703,427.54	0.00	803,280,085.34	122,248,738.00	-681,031,347.34	66,532,995.79

676	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	431,910,692.43	66,404,923.67	255,511,249.45	511,052,263.74	3,044,488.00	13,122,016.27	58,319,004.67	100,027,335.23	300,954,488.47	0.00	1,740,346,461.93	103,612,337.00	-1,636,734,124.93	52,533,029.14
677	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	49,273,149.00	176,460,371.07	253,522,209.74	110,264,974.07	71,080,585.33	54,349,763.00	49,112,721.19	55,503,035.00	101,150,474.00	0.00	920,717,282.40	64,109,143.00	-856,608,139.40	45,418,056.60
678	0517021020	UNIVERSITY OF UYO	211,918,209.28	186,675,453.76	246,171,927.94	199,446,220.70	49,683,604.08	188,014,161.72	46,732,607.88	201,622,734.27	574,202,748.24	0.00	1,904,467,667.87	102,354,973.00	-1,802,112,694.87	51,739,155.03
679	0517021021	UNIVERSITY OF MAIDUGURI	9,601,200.00	36,270,256.79	50,000.00	-80,555,174.19	221,659,711.25	0.00	0.00	0.00	51,113,914.90	0.00	238,139,908.75	136,354,328.00	-101,785,580.75	1,084,404,616.55
680	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	170,769,385.66	167,966,990.55	251,345,271.52	618,781,471.93	266,580,198.01	161,892,562.63	55,357,680.56	213,784,918.00	1,211,353,837.30	0.00	3,117,832,316.16	86,440,984.00	-3,031,391,332.16	(608,200.00)
681	0517021023	BAYERO UNIVERSITY, KANO	76,732,408.82	404,004,134.56	138,173,262.39	126,713,290.72	817,476,701.43	181,866,639.86	18,761,370.38	127,831,177.71	949,310,586.45	0.00	2,840,869,572.32	133,563,418.00	-2,707,306,154.32	69,916,571.35
682	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	305,769,360.34	171,228,691.77	214,361,846.22	121,086,781.30	49,297,684.75	21,341,179.66	9,498,572.38	113,154,275.60	168,813,073.17	0.00	1,174,551,465.19	96,545,200.00	-1,078,006,265.19	47,978,800.40
683	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	11,470,740.20	4,098,622.36	9,190,245.76	11,835,022.56	4,995,658.00	3,120,820.44	3,325,890.00	7,324,850.00	24,256,953.86	0.00	79,618,803.18	125,978,923.00	46,360,119.82	52,168,187.14
684	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	5,920,350.00	546,000.00	2,527,560.14	1,558,482.59	0.00	0.00	0.00	65,800.00	29,127,800.10	0.00	39,745,992.83	70,809,060.00	31,063,067.17	31,968,534.21
685	0517021027	ARABIC LANGUAGE VILLAGE BORNO	1,328,930.00	594,000.00	670,200.00	299,500.00	569,000.00	415,000.00	0.00	155,000.00	235,000.00	0.00	4,266,630.00	58,053,567.00	53,786,937.00	25,889,915.00
686	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	4,868,515.00	2,245,500.00	736,600.00	6,689,390.00	1,048,940.00	1,900,000.00	5,078,370.00	6,488,840.00	2,680,968.04	0.00	31,737,123.04	54,975,140.00	23,238,016.96	21,204,090.00
687	0517021029	FEDERAL UNIVERSITY OYE-EKITI	131,612,204.66	34,829,989.79	143,845,351.28	63,989,316.94	760,000.00	28,708,500.00	21,660,400.00	78,093,271.49	232,176,157.91	0.00	735,675,192.07	103,145,109.00	-632,530,083.07	52,716,741.67
688	0517021030	FEDERAL UNIVERSITY OTUOKE	115,365,753.54	15,330,786.05	62,177,615.07	126,436,103.53	170,423,150.50	46,068,255.40	7,480,293.48	37,190,889.43	486,477,231.29	0.00	1,066,950,078.29	98,572,504.00	-968,377,574.29	45,338,034.36

689	0517021031	FEDERAL UNIVERSITY DUTSE	68,353,842.00	31,750,211.34	101,577,311.59	40,488,896.87	258,975,113.63	17,038,102.55	1,691,904.71	29,583,903.50	169,523,641.07	0.00	718,982,927.26	104,521,036.00	-614,461,891.26	53,160,088.02
690	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	124,952,406.61	374,773,072.93	97,884,395.40	42,843,732.74	103,379,736.18	8,176,390.00	1,952,268.96	63,010,800.56	158,908,664.94	0.00	975,881,468.32	102,021,237.00	-873,860,231.32	50,619,849.63
691	0517021033	FEDERAL UNIVERSITY LAFIA	5,412,933.00	485,894.53	1,108,000.00	3,204,120.05	5,961,581.01	0.00	0.00	584,960.00	39,657,027.00	0.00	56,414,515.59	103,361,947.00	46,947,431.41	52,905,776.08
692	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	101,299,114.30	9,257,163.84	78,351,376.18	22,198,313.33	0.00	23,193,907.89	777,476.48	47,413,903.04	67,173,569.51	0.00	349,664,824.57	102,754,672.00	-246,910,152.57	42,892,013.51
693	0517021035	FEDERAL UNIVERSITY KASHERE	86,513,322.25	10,641,951.50	69,129,810.87	51,808,289.32	175,484,584.46	19,950,500.00	50,384,128.53	65,264,155.05	138,228,362.67	0.00	667,405,104.65	103,135,297.00	-564,269,807.65	52,340,118.91
694	0517021036	FEDERAL UNIVERSITY LOKOJA	77,387,141.72	25,532,022.78	37,400,593.95	16,332,643.59	0.00	11,364,513.40	27,716,287.25	1,895,447.00	49,484,893.12	0.00	247,113,542.81	129,599,481.00	-117,514,061.81	51,534,908.01
695	0517021037	FEDERAL UNIVERSITY WUKARI	166,647,788.79	25,899,544.90	123,068,281.35	49,656,092.05	133,567,358.01	36,601,328.98	26,385,780.33	23,197,620.10	124,482,542.83	0.00	709,506,337.34	141,491,837.00	-568,014,500.34	62,916,619.00
696	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	14,870,058.58	53,066,439.26	58,386,864.95	46,515,146.28	215,841,376.10	18,385,310.00	5,805,000.00	23,357,871.93	91,315,455.51	0.00	527,543,522.61	161,286,951.00	-366,256,571.61	88,696,017.58
697	0517021039	FEDERAL UNIVERSITYOF GASHUA	41,007,787.60	8,791,401.65	16,196,627.66	23,376,696.98	108,421,856.70	2,780,720.00	3,783,000.00	12,128,069.00	27,458,507.10	0.00	243,944,666.69	142,786,954.00	-101,157,712.69	76,396,275.94
698	0517021040	FEDERAL UNIVERSITYOF GUSAU	100,630,079.41	43,067,134.70	45,067,371.36	22,395,934.17	238,998,999.99	19,891,604.46	8,619,657.33	17,238,157.10	47,181,649.96	0.00	543,090,588.48	142,286,954.00	-400,803,634.48	76,621,179.75
699	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	184,600.00	354,150.98	12,970,906.45	1,572,460.00	0.00	0.00	0.00	0.00	58,297,356.22	0.00	73,379,473.65	103,177,173.00	29,797,699.35	53,924,861.07
700	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	117,835,193.45	32,001,566.68	29,526,435.38	33,174,397.49	117,286,411.63	52,851,163.00	460,000.00	21,603,551.76	126,138,344.92	0.00	530,877,064.31	101,010,574.00	-429,866,490.31	51,679,533.15
701	0517024001	NATIONAL OPEN UNIVERSITY	408,066,717.33	349,902,031.53	2,530,498,511.92	762,331,751.38	601,741,434.23	303,154,659.94	156,442,176.43	354,017,556.89	2,702,708,735.01	0.00	8,168,863,574.66	419,438,541.00	-7,749,425,033.66	233,923,798.41
702	0517026001	F.S.C. SOKOTO	4,438,273.49	3,873,104.97	26,630,126.46	5,677,127.32	232,881.60	412,164.32	414,012.34	2,817,661.10	2,757,844.08	0.00	47,253,195.68	161,865,784.00	114,612,588.32	25,094,236.68
703	0517026002	FGC AZARE	9,439,890.00	838,500.00	38,681,450.00	6,248,250.00	380,000.00	1,525,000.00	0.00	7,622,850.00	6,235,275.00	0.00	70,971,215.00	170,070,826.00	99,099,611.00	74,211,025.50
704	0517026003	FGC BUNI-YADI	420,000.00	874,000.00	1,404,000.00	1,877,000.00	430,000.00	0.00	0.00	1,218,000.00	1,547,000.00	0.00	7,770,000.00	84,803,732.00	77,033,732.00	9,022,229.30
705	0517026004	FGC BIRIN YAURI	450,000.00	1,166,000.00	13,508,684.00	2,735,200.00	0.00	200,000.00	200,000.00	970,000.00	1,200,000.00	0.00	20,429,884.00	210,278,045.00	189,848,161.00	15,593,335.39
706	0517026005	FGC DAURA	629,000.00	10,340,400.00	44,275,950.00	7,148,900.00	0.00	5,235,750.00	2,755,800.00	371,750.00	2,449,000.00	0.00	73,206,550.00	164,374,180.00	91,167,630.00	7,702,671.00
707	0517026006	FGC GANYE	5,627,940.00	876,800.00	20,082,520.00	4,000,080.00	2,011,500.00	952,900.00	0.00	1,627,796.00	7,942,500.72	0.00	43,122,036.72	144,788,402.00	101,666,365.28	44,409,822.00
708	0517026007	FGC GARKI	583,956.35	8,789,000.00	73,287,029.00	1,090,300.00	352,700.00	4,790,000.00	0.00	2,559,250.00	3,591,300.00	0.00	95,043,535.35	208,472,771.00	113,429,235.65	109,415,560.00
709	0517026008	FGC IJANIKIN	7,323,200.00	2,322,577.00	231,420,154.00	56,502,179.00	26,976,400.00	199,000.00	360,000.00	27,124,554.00	4,547,780.00	0.00	356,775,844.00	243,108,161.00	-113,667,683.00	9,212,715.80

710	0517026009	FGC IKET NISE	17,893,645.30	4,136,433.05	164,596,589.79	30,486,579.00	7,998,500.00	1,432,240.00	2,496,894.00	5,351,439.00	18,355,794.50	0.00	252,748,114.64	217,887,302.00	-34,860,812.64	217,621,617.00
711	0517026010	FGC IKET VANDAKYA	6,412,966.00	2,189,252.00	52,239,865.00	7,493,460.00	60,000.00	729,000.00	0.00	4,178,180.00	3,857,297.00	0.00	77,160,020.00	251,120,422.00	173,960,402.00	5,791,475.00
712	0517026011	FGC IKOM	10,726,486.21	3,058,201.60	178,212,422.40	7,704,300.00	0.00	0.00	227,005.55	5,151,900.00	2,497,941.25	0.00	207,578,257.01	171,478,963.00	-36,099,294.01	102,229,498.22
713	0517026012	FGC IKOT EKPENE	10,613,271.00	13,119,364.72	109,440,743.68	5,735,054.36	57,275.00	1,746,051.00	5,618,319.00	2,208,781.00	125,345,512.14	0.00	273,884,371.90	160,012,774.00	-113,871,597.90	139,693,917.44
714	0517026013	FGC IKURIN	674,000.00	6,680,000.00	113,964,709.33	2,762,436.99	0.00	2,762,436.99	10,500,000.00	680,000.00	18,819,350.00	0.00	156,842,933.31	190,129,086.00	33,286,152.69	9,725,720.00
715	0517026014	FGC JOS	11,180,711.57	5,599,942.85	237,693,856.40	16,379,825.00	903,529.00	1,467,700.00	9,406,000.00	6,344,833.16	8,517,767.04	0.00	297,494,165.02	214,085,911.00	-83,408,254.02	141,047,670.32
716	0517026015	FGC KADUNA	1,098,000.00	7,520,000.00	341,503,900.45	15,303,000.00	0.00	5,180,000.00	0.00	7,730,000.00	6,945,000.00	0.00	385,279,900.45	261,005,972.00	-124,273,928.45	185,117,479.76
717	0517026016	FGC KANO	7,742,872.00	16,002,721.10	256,252,121.12	10,435,917.67	15,999,275.00	1,601,048.00	218,000.00	7,017,800.00	9,366,540.00	0.00	324,636,294.89	245,235,366.00	-79,400,928.89	92,958,330.95
718	0517026017	FGC KEFFI	9,160,035.00	2,804,350.00	234,838,265.00	30,595,140.00	370,000.00	4,278,740.00	3,176,000.00	2,390,400.00	15,969,561.45	0.00	303,582,491.45	170,855,976.00	-132,726,515.45	176,398,932.34
719	0517026018	FGC KIYAWA	7,522,000.00	3,632,161.88	260,410,294.63	14,406,496.00	88,824.00	3,147,000.00	0.00	875,000.00	1,440,000.00	0.00	291,521,776.51	225,458,769.00	-66,063,007.51	88,907,394.00
720	0517026019	FGC KWALI	1,358,800.00	3,581,233.86	312,323,210.17	24,909,210.00	0.00	0.00	9,673,000.00	8,068,500.00	25,345,850.00	0.00	385,259,804.03	267,092,096.00	-118,167,708.03	129,174,505.16
721	0517026020	FGC MAIDUGURI	5,095,000.00	2,376,000.00	240,514,140.00	2,558,100.00	540,000.00	1,132,500.00	2,700,000.00	3,665,000.00	24,989,450.00	0.00	283,570,190.00	304,193,316.00	20,623,126.00	61,910,382.00
722	0517026021	FGC MINJIBIR	10,903,800.00	2,129,311.00	48,347,250.00	11,717,740.00	160,000.00	600,000.00	0.00	6,992,580.00	1,560,500.00	0.00	82,411,181.00	179,010,705.00	96,599,524.00	98,109,304.80
723	0517026022	FGC MINNA	12,961,452.00	23,298,400.00	84,078,113.62	17,076,550.00	0.00	925,000.00	0.00	5,603,397.00	5,429,471.00	0.00	149,372,383.62	218,800,850.00	69,428,466.38	131,601,183.00
724	0517026023	FGC ODIKOLOGUNA	11,821,880.00	595,271.08	55,704,850.77	14,273,621.00	40,000.00	494,000.00	3,680,000.00	2,187,800.00	3,285,316.08	0.00	92,082,738.93	109,799,137.00	17,716,398.07	75,544,998.30
725	0517026024	FGC ODOGBOLU	775,000.00	23,887,942.00	302,830,793.00	64,191,973.00	0.00	6,975,000.00	0.00	842,000.00	17,501,770.00	0.00	417,004,478.00	138,327,463.00	-278,677,015.00	5,779,517.00
726	0517026025	FGC OGBOMOSHMO	1,854,800.00	200,000.00	1,894,400.00	810,000.00	0.00	300,000.00	0.00	400,000.00	400,000.00	0.00	5,859,200.00	165,219,314.00	159,360,114.00	9,347,969.35
727	0517026026	FGC OGOJA	5,033,000.00	20,333,000.00	63,931,579.00	5,392,479.00	367,725.00	5,770,710.00	0.00	11,149,439.00	13,796,727.19	0.00	125,774,659.19	132,718,686.00	6,944,026.81	123,133,578.30
728	0517026027	FGC OHAFIA	8,854,755.00	13,122,983.00	107,678,291.00	5,678,668.00	244,869.00	1,543,793.00	21,667,421.00	1,303,481.00	10,820,930.00	0.00	170,915,191.00	141,139,310.00	-29,775,881.00	148,093,433.30
729	0517026028	FGC OKIGWE	14,486,837.81	21,634,195.00	163,484,431.00	34,569,842.20	2,331,000.00	1,919,090.00	5,178,000.00	17,114,370.00	8,443,554.70	0.00	269,161,320.71	307,758,740.00	38,597,419.29	297,142,888.75
730	0517026029	FGC OKPOSI	6,952,472.15	6,157,600.00	117,646,046.00	11,363,680.00	3,922,000.00	3,445,000.00	250,000.00	5,336,999.26	8,001,111.70	0.00	163,074,909.11	180,912,791.00	17,837,881.89	274,002,426.42
731	0517026030	FGC ONITSHA	10,818,200.00	4,843,834.00	158,969,878.87	23,359,372.78	7,045,506.08	6,520,089.74	7,599,222.70	20,351,983.75	17,453,191.00	0.00	256,961,278.92	171,122,994.00	-85,838,284.92	218,104,462.99
732	0517026031	FGC PORT HARCOURT	9,600,391.00	3,999,800.00	76,184,279.53	5,743,357.42	1,228,266.00	11,803,800.00	1,646,000.00	4,647,492.42	21,842,600.00	0.00	136,695,986.37	210,158,655.00	73,462,668.63	247,251,254.54
733	0517026032	FGC POTISKUM	7,622,100.00	1,937,000.00	17,133,520.00	12,846,510.00	655,300.00	5,233,000.00	375,000.00	1,594,300.00	7,283,170.00	0.00	54,679,900.00	125,940,927.00	71,261,027.00	57,541,021.00
734	0517026033	FGC RUBBOCHI	2,593,550.00	3,579,400.00	85,920,890.80	15,618,061.00	0.00	701,000.00	5,493,300.00	6,902,014.00	3,640,079.20	0.00	124,448,295.00	166,788,165.00	42,339,870.00	8,004,639.00
735	0517026034	FGC SOKOTO	14,104,809.99	8,754,461.68	28,913,711.74	6,259,424.55	3,349,413.77	1,462,908.76	4,436,425.71	2,114,019.88	7,512,504.90	0.00	76,907,680.98	257,618,756.00	180,711,075.02	77,807,571.14
736	0517026035	FGC UGWOLAWO	4,881,880.00	3,658,232.00	13,422,142.40	1,932,094.00	30,968,755.63	5,895,595.00	153,990.00	1,390,700.00	4,613,150.00	0.00	66,916,539.03	158,312,494.00	91,395,954.97	80,255,323.00

737	0517026036	FGC WARRI	8,135,346.15	36,402,282.00	255,528,130.93	30,304,515.00	7,598,480.95	3,537,500.00	0.00	15,519,887.10	15,227,022.65	0.00	372,253,164.78	189,601,789.00	-182,651,375.78	295,293,979.00
738	0517026037	FGC ZARIA	10,487,007.00	10,504,334.07	51,185,863.00	7,018,050.00	0.00	4,384,200.00	0.00	3,081,730.29	20,912,974.06	0.00	107,574,158.42	199,884,528.00	92,310,369.58	112,229,668.36
739	0517026038	FGC, BILLIRI	5,677,950.00	3,061,858.48	14,467,150.00	5,988,390.00	0.00	825,900.00	0.00	1,910,200.00	2,946,320.00	0.00	34,877,768.48	181,683,472.00	146,805,703.52	32,713,108.92
740	0517026039	FGC, IDO-ANI	6,736,000.00	3,528,449.00	25,248,625.47	18,852,664.00	0.00	764,000.00	8,270,300.00	12,979,850.00	7,275,591.00	0.00	83,655,479.47	153,130,424.00	69,474,944.53	7,575,805.00
741	0517026040	FGC, IKOLE	3,215,200.00	4,190,345.11	159,940,324.85	5,285,250.00	0.00	1,758,300.00	8,377,000.00	1,854,350.00	7,776,300.00	0.00	192,397,069.96	148,576,089.00	-43,820,980.96	6,957,045.00
742	0517026041	FGGC ABAJI	4,773,600.00	5,906,653.53	77,884,936.00	7,814,800.00	848,100.00	163,000.00	6,728,000.00	5,670,671.00	17,720,266.02	0.00	127,510,026.55	182,087,464.00	54,577,437.45	141,352,729.20
743	0517026042	FGGC ABULOMA	10,817,209.86	2,258,250.00	94,192,858.91	36,929,136.00	6,500,900.00	5,074,400.00	0.00	9,035,791.00	12,201,096.00	0.00	177,009,641.77	166,831,631.00	-10,178,010.77	199,778,806.60
744	0517026043	FGGC AKURE	408,000.00	6,773,000.00	132,785,369.75	1,816,000.00	200,000.00	8,929,000.00	28,900,306.00	1,055,000.00	17,129,500.03	0.00	197,996,175.78	155,349,932.00	-42,646,243.78	6,827,580.00
745	0517026044	FGGC ANKA	254,802.60	5,149,215.04	26,294,477.80	3,423,009.88	341,302.64	1,062,331.34	646,980.42	3,300,091.12	1,960,131.62	0.00	42,432,342.46	215,023,738.00	172,591,395.54	30,567,060.79
746	0517026045	FGGC BAJOGA	4,170,400.00	1,223,199.00	6,063,300.00	2,478,200.00	280,000.00	588,900.00	0.00	1,209,400.00	3,354,824.00	0.00	19,368,223.00	56,063,648.00	36,695,425.00	23,146,731.00
747	0517026046	FGGC BAKORI	0.00	6,150,000.00	48,849,717.00	8,468,846.00	916,000.00	2,250,000.00	0.00	2,912,100.00	820,000.00	0.00	70,366,663.00	258,331,772.00	187,965,109.00	109,100,086.67
748	0517026047	FGGC BAUCHI	3,036,553.65	1,630,000.00	41,647,138.00	41,647,138.00	2,955,200.00	2,378,000.00	544,000.00	4,612,000.00	3,728,190.00	0.00	102,178,219.65	258,898,241.00	156,720,021.35	72,643,467.15
749	0517026048	FGGC BENIN	7,031,100.00	38,116,921.00	146,325,566.00	9,814,200.00	210,000.00	2,125,000.00	0.00	2,577,529.50	4,510,900.00	0.00	210,711,216.50	202,840,575.00	-7,870,641.50	151,585,462.94
750	0517026049	FGGC BIDA	2,730,871.50	6,124,748.36	59,589,083.28	3,152,596.00	126,000.00	643,845.00	12,035,000.00	351,100.00	4,271,045.00	0.00	89,024,289.14	143,886,629.00	54,862,339.86	78,627,078.81
751	0517026050	FGGC BWARI	3,473,800.00	14,753,303.36	128,178,084.06	11,282,640.00	768,500.00	4,601,800.00	37,980,000.00	3,406,995.00	21,116,699.06	0.00	225,561,821.48	302,406,215.00	76,844,393.52	189,220,659.58
752	0517026051	FGGC CALABAR	23,010,192.20	7,129,188.06	57,203,663.15	14,275,877.89	876,733.30	4,779,131.22	9,614,700.00	6,834,729.74	22,972,466.43	0.00	146,696,681.99	168,561,929.00	21,865,247.01	132,924,759.91
753	0517026052	FGGC EFON ALAYE	920,000.00	940,000.00	1,840,000.00	1,950,000.00	250,000.00	800,000.00	200,000.00	1,180,000.00	960,000.00	0.00	9,040,000.00	101,511,655.00	92,471,655.00	8,171,795.00
754	0517026053	FGGC EFON IMNRINGI	8,022,356.24	6,813,670.00	36,472,239.50	6,231,446.00	736,263.28	2,523,600.00	0.00	4,107,047.53	6,268,475.00	0.00	71,175,097.55	115,781,831.00	44,606,733.45	75,084,680.38
755	0517026054	FGGC ENUGU	8,546,250.00	20,902,747.35	198,051,287.70	16,374,950.34	240,000.00	8,367,462.00	16,316,000.00	11,027,772.75	24,310,779.64	0.00	304,137,249.78	388,329,735.00	84,192,485.22	321,705,962.54
756	0517026055	FGGC EZZAMGBO ABAKALIKI	16,113,655.00	5,085,810.00	59,823,483.40	8,645,684.25	0.00	907,600.00	5,820,000.00	7,574,168.05	8,130,008.74	0.00	112,100,409.44	176,359,353.00	64,258,943.56	116,178,737.00
757	0517026056	FGGC GBOKO	1,185,800.00	6,479,950.00	80,147,887.30	2,518,000.00	100,000.00	1,997,500.00	6,235,900.00	7,680,000.00	13,309,927.70	0.00	119,654,965.00	175,186,023.00	55,531,058.00	137,235,610.00
758	0517026057	FGGC GUSAU	6,478,000.00	3,627,337.00	15,588,854.02	6,020,681.00	1,120,833.31	1,390,000.00	1,109,313.00	3,005,977.62	10,582,666.52	0.00	48,923,662.47	193,478,335.00	144,554,672.53	94,458,906.23
759	0517026058	FGGC GWANDU	1,582,885.94	2,487,086.79	29,220,025.27	7,969,217.00	390,000.00	2,356,000.00	200,000.00	1,865,000.00	10,306,770.00	0.00	56,376,985.00	218,055,625.00	161,678,640.00	172,907,200.30
760	0517026059	FGGC IBILLO	5,943,550.00	6,515,875.50	61,345,378.93	7,267,156.00	2,292,170.00	3,230,251.09	0.00	3,558,755.42	3,128,166.92	0.00	93,281,303.86	89,324,655.00	-3,956,648.86	69,046,582.00
761	0517026060	FGGC IBUSA	8,767,084.25	5,401,572.02	97,541,491.69	5,019,240.00	600,000.00	797,900.00	14,964,365.00	6,423,532.00	7,330,161.65	0.00	146,845,346.61	156,004,587.00	9,159,240.39	150,733,623.89
762	0517026061	FGGC IKOT-OBIO-ITONG	8,477,371.00	977,542.29	97,591,348.82	21,335,586.00	1,205,423.08	2,313,394.00	2,205,678.00	7,779,534.00	7,259,583.00	0.00	149,145,460.19	154,131,078.00	4,985,617.81	150,873,549.94
763	0517026062	FGGC ILORIN	255,712.00	12,434,000.00	111,478,739.02	6,297,833.00	271,576.00	9,797,514.00	3,395,100.00	4,646,541.67	13,773,303.00	0.00	162,350,318.69	199,727,169.00	37,376,850.31	169,675,345.00

764	0517026063	FGGC IPETUMODU	9,914,149.80	17,342,223.25	76,193,507.00	21,681,140.00	284,000.00	2,510,250.00	7,736,938.75	5,874,310.00	2,437,335.00	0.00	143,973,853.80	142,606,634.00	-1,367,219.80	6,406,925.60
765	0517026064	FGGC JALINGO	4,792,216.00	3,860,033.00	58,277,668.75	6,127,205.75	0.00	243,180.00	679,300.00	349,100.00	16,443,212.80	0.00	90,771,916.30	224,759,952.00	133,988,035.70	109,209,438.77
766	0517026065	FGGC KABBA	364,000.00	13,886,293.00	52,956,065.57	437,850.00	0.00	1,004,000.00	173,000.00	6,965,075.00	6,510,814.00	0.00	82,297,097.57	165,104,793.00	82,807,695.43	89,637,409.47
767	0517026066	FGGC KAZAURE	9,728,440.00	1,734,000.00	26,787,570.00	12,821,390.00	162,400.00	2,207,700.00	0.00	4,003,300.00	5,133,240.00	0.00	62,578,040.00	205,710,178.00	143,132,138.00	67,443,058.35
768	0517026067	FGGC KEANA	1,024,000.00	130,400.00	25,049,750.00	1,999,700.00	3,348,500.00	0.00	208,000.00	4,511,315.00	5,667,650.00	0.00	41,939,315.00	62,135,073.00	20,195,758.00	36,842,480.00
769	0517026068	FGGC LANGTANG	8,271,670.00	4,546,250.00	61,905,102.29	14,457,600.00	0.00	3,721,940.00	0.00	11,682,696.00	4,302,300.00	0.00	108,887,558.29	152,426,266.00	43,538,707.71	118,871,151.30
770	0517026069	FGGC LEJJA	8,540,040.00	4,509,886.23	119,760,718.00	19,529,050.00	4,066,800.00	1,269,000.00	8,260,000.00	8,539,760.00	18,661,105.00	0.00	193,136,359.23	159,068,303.00	-34,068,056.23	358,605,993.25
771	0517026070	FGGC MONGUNO	1,267,000.00	1,340,000.00	1,232,530.00	750,000.00	570,000.00	1,997,470.00	0.00	780,000.00	3,320,000.00	0.00	11,257,000.00	86,024,051.00	74,767,051.00	10,616,115.00
772	0517026071	FGGC NEW BUSA	460,400.00	3,845,600.00	39,053,435.20	1,923,900.00	0.00	1,357,000.00	152,000.00	1,230,000.00	15,754,501.80	0.00	63,776,837.00	73,845,052.00	10,068,215.00	58,355,720.98
773	0517026072	FGGC OMU-ARAN	9,953,560.00	9,111,680.00	29,600,151.00	3,260,840.00	254,980.00	0.00	0.00	7,669,812.00	17,294,670.00	0.00	77,145,693.00	116,306,777.00	39,161,084.00	108,046,752.73
774	0517026073	FGGC OWERRI	12,450,603.00	11,809,300.00	167,415,589.00	13,639,907.00	84,848,750.00	752,978.00	0.00	385,000.00	808,872.00	0.00	292,110,999.00	264,811,169.00	-27,299,830.00	268,831,215.31
775	0517026074	FGGC OYO	21,285,833.68	3,275,020.53	101,501,992.80	20,610,430.00	0.00	4,386,600.00	0.00	8,819,828.00	19,164,490.00	0.00	179,044,195.01	237,975,817.00	58,931,621.99	18,369,815.30
776	0517026075	FGGC SHAGAMU	18,711,681.26	8,152,586.00	133,556,508.00	14,907,815.00	930,200.00	1,716,000.00	36,950,000.00	10,552,940.00	6,926,400.00	0.00	232,404,130.26	174,387,522.00	-58,016,608.26	17,773,064.61
777	0517026076	FGGC GUMI TAMBAWAL	6,230,447.94	4,363,780.67	22,651,233.18	4,218,645.67	735,166.00	1,373,333.33	0.00	3,786,466.56	3,008,874.86	0.00	46,367,948.21	193,425,590.00	147,057,641.79	31,930,692.08
778	0517026077	FGGC UMUAHIA	13,269,460.00	6,427,736.72	165,503,797.44	12,373,959.00	69,732.00	1,556,676.00	54,771,763.78	4,668,847.00	12,510,526.00	0.00	271,152,497.94	232,012,910.00	-39,139,587.94	581,488,828.65
779	0517026078	FGGC WUKARI	3,590,000.00	3,015,750.00	45,246,640.00	4,610,000.00	1,852,000.00	923,000.00	2,738,200.00	2,077,750.00	5,394,189.75	0.00	69,447,529.75	172,896,923.00	103,449,393.25	58,164,307.10
780	0517026079	FGGC, YOLA	51,454,714.80	41,687,361.09	188,976,894.88	60,409,586.67	1,447,772.11	13,950,888.10	8,460,460.32	43,061,245.00	30,696,038.94	0.00	440,144,961.91	177,465,711.00	-262,679,250.91	65,706,421.16
781	0517026080	FSTC AHOADA	11,300,357.65	1,840,000.00	75,762,221.89	8,519,250.00	324,400.00	300,000.00	0.00	4,415,000.00	28,897,714.00	0.00	131,358,943.54	104,421,175.00	-26,937,768.54	141,566,475.43
782	0517026081	FSTC AWKA	13,907,014.00	2,998,211.27	150,162,570.85	12,952,185.94	7,898,850.00	358,400.00	2,524,000.00	1,715,775.00	9,678,612.00	0.00	202,195,619.06	216,950,034.00	14,754,414.94	185,012,783.15
783	0517026082	FSTC JUBU-IMUSHIN	1,404,121.20	180,000.00	127,578,500.00	10,845,441.60	294,700.00	9,545,500.00	0.00	1,510,057.67	30,302,768.00	0.00	181,661,088.47	156,992,657.00	-24,668,431.47	5,768,130.00
784	0517026083	FSTC MICHIKA	3,282,600.00	600,000.00	10,391,360.00	1,614,150.00	520,000.00	120,000.00	333,000.00	1,351,311.00	1,194,000.00	0.00	19,406,421.00	40,819,534.00	21,413,113.00	16,089,990.00
785	0517026084	FSTC TUNGBO - YENAGOA	3,651,410.00	5,289,080.00	40,760,562.00	6,120,922.00	80,000.00	2,456,650.00	0.00	7,336,100.00	4,012,510.00	0.00	69,707,234.00	114,450,825.00	44,743,591.00	71,734,539.26
786	0517026085	FSTC USI-EKITI	9,858,190.00	4,700,000.00	54,973,250.72	16,325,310.00	300,000.00	359,800.00	0.00	3,012,500.00	28,518,770.00	0.00	118,047,820.72	131,815,467.00	13,767,646.28	6,880,330.00
787	0517026086	FTC IKARE	4,329,200.00	7,299,352.44	56,729,034.00	5,930,380.00	246,000.00	6,375,860.00	180,000.00	5,074,885.00	4,168,950.00	0.00	90,333,661.44	107,100,791.00	16,767,129.56	7,931,620.00
788	0517026087	FTC ILESA	8,270,710.01	8,798,340.87	88,209,353.06	5,089,936.00	354,000.00	1,895,548.00	0.00	4,041,899.51	7,826,995.33	0.00	124,486,782.78	200,432,581.00	75,945,798.22	6,765,197.17
789	0517026088	FTC JALINGO	700,000.00	4,182,500.00	57,815,310.00	4,865,000.00	0.00	1,600,000.00	0.00	2,075,000.00	900,000.00	0.00	72,137,810.00	177,003,392.00	104,865,582.00	60,134,053.00
790	0517026089	FTC KAFANCHAN	1,116,000.00	4,100,000.00	48,581,293.77	7,790,002.71	65,000.00	1,787,500.00	3,340,500.00	2,953,914.00	5,563,804.00	143,000.00	75,441,014.48	164,514,484.00	89,073,469.52	11,443,837.00
791	0517026090	FTC LASSA	1,800,000.00	0.00	3,548,000.00	414,000.00	0.00	250,000.00	0.00	330,000.00	235,000.00	0.00	6,577,000.00	48,161,550.00	41,584,550.00	3,721,611.00

792	0517026091	FTC OHANSO	12,732,514.00	4,079,312.58	103,067,643.00	5,574,294.00	1,591.00	1,198,029.00	1,326.00	7,707,639.00	3,444,816.00	0.00	137,807,164.58	149,264,135.00	11,456,970.42	57,139,503.13
793	0517026092	FTC OROZO	13,174,231.85	10,176,220.53	119,077,999.64	8,799,591.57	6,642,900.00	491,000.00	4,099,500.00	11,145,511.75	22,715,889.50	0.00	196,322,844.84	187,193,122.00	-9,129,722.84	5,425,800.00
794	0517026093	FTC OTOBI	1,901,171.20	8,614,792.06	72,011,082.00	4,290,191.00	4,358,686.45	2,432,493.82	2,709,000.00	4,794,162.00	3,661,270.63	0.00	104,772,849.16	152,009,457.00	47,236,607.84	107,476,312.05
795	0517026094	FTC OTUPKO	19,760,780.00	18,298,600.00	115,833,536.00	13,658,650.00	281,000.00	761,000.00	0.00	2,181,503.00	8,966,000.00	8,000,000.00	187,741,069.00	132,977,033.00	-54,764,036.00	58,918,635.00
796	0517026095	FTC SHIRORO	540,000.00	9,245,500.00	85,399,500.00	16,039,150.00	0.00	4,044,340.00	0.00	74,510.00	15,620,026.00	0.00	130,963,026.00	205,164,729.00	74,201,703.00	122,656,699.00
797	0517026096	FTC UROMI	7,003,900.00	5,284,620.00	80,078,050.00	7,070,890.00	13,030,000.00	5,957,500.00	0.00	5,397,510.00	4,056,102.29	0.00	127,878,572.29	129,048,024.00	1,169,451.71	6,473,310.80
798	0517026097	FTC UYO	5,674,543.00	8,029,672.46	58,412,976.89	4,291,635.68	555,002.56	710,629.96	3,529,104.00	606,366.61	3,455,539.26	19,556,999.80	104,822,470.22	148,775,497.00	43,953,026.78	75,754,350.63
799	0517026098	FTC YABA	4,056,640.00	10,975,505.98	397,363,449.52	8,668,669.64	1,500,000.00	10,636,400.00	44,517,500.00	19,767,648.00	15,482,775.59	0.00	512,968,588.73	439,766,439.00	-73,202,149.73	14,195,755.00
800	0517026099	FTC ZURU	609,200.00	1,880,000.00	15,784,500.00	2,132,500.00	490,000.00	645,000.00	0.00	878,200.00	11,181,600.00	0.00	33,601,000.00	165,535,414.00	131,934,414.00	31,711,167.56
801	0517026100	KING'S COLLEGE	9,805,965.00	11,180,337.36	251,043,943.62	35,042,686.00	0.00	1,182,300.00	0.00	12,901,500.00	16,587,750.00	0.00	337,744,481.98	309,657,859.00	-28,086,622.98	13,847,780.00
802	0517026101	QUEEN'S COLLEGE LAGOS	9,037,670.00	3,364,048.55	322,440,534.90	40,350,169.75	108,000.00	5,560,933.00	74,302,206.00	21,305,402.48	19,640,347.30	0.00	496,109,311.98	282,793,593.00	-213,315,718.98	13,900,300.00
803	0517026102	SULEJA ACADEMY	8,499,477.00	500,000.00	23,886,316.00	12,726,559.00	0.00	7,991,840.00	0.00	2,723,425.00	1,053,950.00	0.00	57,381,567.00	283,402,231.00	226,020,664.00	28,406,953.85
804	0517026103	FSTC,DOMA	9,012,866.00	821,034.97	21,678,147.00	6,315,450.00	0.00	341,200.00	0.00	3,212,600.00	11,309,118.00	0.00	52,690,415.97	132,897,036.00	80,206,620.03	75,739,597.00
805	0517026104	FSTC DAYI	6,796,294.05	305,000.00	36,083,843.00	2,590,915.37	180,000.00	2,095,534.00	670,000.00	1,454,000.00	420,000.00	0.00	50,595,586.42	132,319,796.00	81,724,209.58	81,364,012.94
806	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	870,000.00	0.00	4,810,850.87	1,071,494.62	671,885.74	3,501,800.00	3,176,183.26	270,000.00	10,797,134.05	6,433,600.00	31,602,948.54	19,331,342.00	-12,271,606.54	10,535,031.58
807	0517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192,626,303.00	192,626,303.00	-
808	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	58,846,446.78	28,502,125.86	17,992,102.42	27,320,843.49	32,803,362.80	55,670,568.33	10,778,455.02	4,629,683.25	236,964,793.29	20,800.00	473,529,181.24	265,817,725.00	-207,711,456.24	128,179,069.83
809	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	13,634,603.00	2,253,704.29	14,765,657.95	15,962,580.00	1,165,000.00	5,830,500.01	1,765,000.00	772,750.00	24,342,885.00	27,192,363.02	107,685,043.27	200,000,000.00	92,314,956.73	29,105,601.48
810	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	55,583,441.12	22,053,490.00	29,810,683.00	68,994,841.00	26,339,783.00	10,484,886.00	18,477,711.00	24,121,900.00	18,439,800.00	0.00	274,306,535.12	476,513,638.00	202,207,102.88	10,535,031.58
811	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,225,000.00	3,225,000.00	-	-3,225,000.00	-
812	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,156,382,659.66	76,258,016.09	79,431,015.21	18,206,788.00	86,896,635.71	23,439,859.57	463,269,846.54	48,631,131.00	21,050,610.63	0.00	1,973,566,562.41	209,330,979.00	-1,764,235,583.41	128,179,069.83
813	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	550,000.00	0.00	100,000.00	120,000.00	0.00	0.00	0.00	152,000.00	0.00	19,305,457.50	20,227,457.50	1,647,534.00	-18,579,923.50	29,105,601.48
814	0521006001	RADIOGRAPHERS REGISTRATION BOARD	16,644,460.00	5,939,581.22	13,336,497.50	22,291,995.76	1,912,304.00	7,405,000.00	11,776,000.00	1,836,700.00	56,287,520.57	0.00	137,430,059.05	3,950,354.00	-133,479,705.05	1,007,633,392.62
815	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	14,840,971.82	1,091,920.00	2,140,550.00	3,329,823.00	2,490,225.00	3,392,146.00	3,010,000.00	1,686,486.61	9,494,000.00	-1,611,694.50	39,864,427.93	1,430,412.00	-38,434,015.93	9,345.00

816	0521008001	HEALTH RECORDS REGISTRATION BOARD	106,579,277.34	4,888,867.24	34,325,824.44	6,034,523.75	7,382,880.80	23,533,059.36	73,135,324.62	4,164,520.00	40,419,026.39	0.00	300,463,303.94	1,541,580.00	-298,921,723.94	848,230,913.97
817	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	29,296,071.00	2,593,292.00	8,147,510.00	3,916,790.00	10,232,100.00	8,924,850.00	1,918,000.00	4,243,630.00	12,788,131.29	0.00	82,060,374.29	1,559,546.00	-80,500,828.29	926,905.00
818	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,765,931.00	1,765,931.00	2,228,745.00
819	0521011001	NURSING AND MIDWIFERY COUNCIL	150,549,456.03	2,212,155.60	227,905,679.57	0.00	0.00	157,969,045.24	0.00	0.00	109,367,484.53	0.00	648,003,820.97	3,132,062.00	-644,871,758.97	816,125.00
820	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	378,408,560.65	42,427,994.05	56,962,098.29	51,367,327.33	24,791,309.08	64,724,195.29	50,450,667.36	40,886,856.01	114,186,007.54	0.00	824,205,015.60	8,551,565.00	-815,653,450.60	892,744.83
821	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	245,625,406.85	20,627,332.79	68,414,523.68	16,972,324.50	75,665,552.39	24,134,430.45	12,247,688.32	17,077,662.50	184,662,865.74	0.00	665,427,787.22	50,325,369.00	-615,102,418.22	876,860.00
822	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATIO N AND CONTROL	0.00	0.00	1,926,332.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,926,332.00	7,568,033.00	5,641,701.00	49,245.00
823	0521015001	MEDICAL REHABILITATION THERAPY BOARD	22,653,591.50	1,004,500.00	5,181,190.00	12,277,809.30	3,619,300.76	8,690,493.99	510,000.00	4,061,993.20	19,594,846.32	0.00	77,593,725.07	30,874,671.00	-46,719,054.07	184,170.00
824	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	8,281,730.00	4,767,062.00	1,893,100.00	3,899,300.00	68,000.00	700,000.00	309,994.00	497,900.00	5,799,752.00	0.00	26,216,838.00	44,000,000.00	17,783,162.00	4,654,825.00
825	0521017001	ENVIRONMENTA L HEALTH OFFICERS TUTORS-IBADAN	2,461,630.00	69,600.00	166,350.00	132,500.00	1,368,710.00	0.00	0.00	15,000.00	4,069,290.00	0.00	8,283,080.00	8,888,263.00	605,183.00	4,419,595.53
826	0521018001	NURSE TUTOR TRAINING - ENUGU	200,000.00	120,000.00	22,000.00	45,000.00	0.00	0.00	0.00	151,001.00	0.00	0.00	538,001.00	1,651,498.00	1,113,497.00	4,384,778.30
827	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	863,343.51	90,000.00	176,000.00	93,800.00	0.00	0.00	0.00	0.00	0.00	0.00	1,223,143.51	2,105,001.00	881,857.49	21,000,173.66
828	0521020001	NURSE TUTOR TRAINNING KADUNA	258,000.00	70,100.00	144,800.00	269,600.00	0.00	29,850.00	0.00	236,500.00	108,000.00	0.00	1,116,850.00	2,034,656.00	917,806.00	26,429,172.00
829	0521021001	NURSE TUTOR TRAINNING IBADAN	2,424,445.00	303,320.00	802,650.00	720,287.00	334,900.00	0.00	0.00	27,060.00	3,411,794.40	0.00	8,024,456.40	1,651,494.00	-6,372,962.40	5,070,155.00
830	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,845,390.00	63,000.00	704,800.00	3,313,200.00	494,010.00	87,400.00	625,000.01	1,130,000.00	0.00	0.00	9,262,800.01	16,626,390.00	7,363,589.99	278,485.00
831	0521023004	NHETC, ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	6,350,850.30
832	0521024001	PHC TUTORS PROGRAMME,'U CH-IBADAN	2,667,550.00	168,700.00	428,500.00	222,850.00	184,000.00	0.00	0.00	2,300.00	2,561,305.00	0.00	6,235,205.00	1,535,053.00	-4,700,152.00	888,945.00
833	0521024002	PHC TUTORS PROGRAMME,KA DUNA POLYTECHNIC	748,600.00	59,000.00	289,050.00	103,580.00	0.00	270,000.00	0.00	27,300.00	0.00	0.00	1,497,530.00	2,577,362.00	1,079,832.00	1,448,097.00
834	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	2,318,165.00	739,050.00	470,450.00	422,850.00	212,400.00	0.00	0.00	107,200.00	3,583,010.00	0.00	7,853,125.00	1,695,207.00	-6,157,918.00	961,770.00

835	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	93,325,607.80	318,003,942.44	1,471,154,843.33	171,440,048.59	46,577,942.00	101,991,745.69	73,233,231.84	106,738,856.75	199,158,934.70	0.00	2,581,625,153.14	104,701,272.00	-2,476,923,881.14	55,105,215.00
836	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	79,295,715.00	88,345,010.44	145,100,794.02	69,292,986.21	31,154,946.00	75,525,690.35	28,941,740.45	25,854,134.00	286,870,452.27	0.00	830,381,468.74	100,301,959.00	-730,079,509.74	52,467,820.55
837	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	270,427,420.59	45,659,602.46	640,189,167.10	40,672,609.90	489,424.00	152,950,653.87	8,619,100.93	13,495,849.06	48,758,996.79	0.00	1,221,262,824.70	76,711,932.00	-1,144,550,892.70	42,164,638.13
838	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	73,835,400.53	21,339,550.86	445,731,987.82	18,008,774.27	2,338,094.00	17,654,282.00	4,663,775.00	9,786,900.00	192,819,846.36	0.00	786,178,610.84	67,203,564.00	-718,975,046.84	44,017,712.06
839	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	311,330,719.03	152,219,742.09	544,829,905.00	752,680,505.27	114,388,142.33	412,450,784.15	26,184,268.00	162,049,367.00	218,354,453.88	0.00	2,694,487,886.75	54,204,869.00	-2,640,283,017.75	36,054,827.00
840	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	64,187,133.81	93,284,439.86	363,186,922.11	93,890,766.27	99,505,280.40	41,055,646.74	23,662,867.00	80,096,623.47	77,370,287.93	0.00	936,239,967.59	87,216,093.00	-849,023,874.59	53,170,366.15
841	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	43,795,612.51	693,596,113.51	147,817,339.41	43,845,665.00	191,745,982.46	11,939,472.99	104,529,214.90	100,954,982.68	0.00	1,338,224,383.46	54,885,939.00	-1,283,338,444.46	34,014,900.30
842	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	11,899,603.80	72,110,519.82	198,496,939.27	19,085,768.30	29,300,609.00	5,416,557.65	6,267,010.77	25,807,911.97	669,069,033.56	0.00	1,037,453,954.14	66,253,910.00	-971,200,044.14	40,955,882.25
843	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	100,662,086.44	41,835,044.80	311,484,949.25	213,657,056.89	2,120,000.00	100,987,035.00	25,179,600.00	258,977,286.59	716,874,708.12	0.00	1,771,777,767.09	64,505,000.00	-1,707,272,767.09	39,467,790.45
844	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	142,571,143.00	37,017,434.07	144,561,235.00	75,619,779.00	10,542,310.00	7,925,000.00	12,576,201.00	68,788,712.69	344,353,909.44	0.00	843,955,724.20	98,863,376.00	-745,092,348.20	52,073,136.91
845	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	107,749,753.13	38,249,010.20	208,347,173.16	79,550,461.27	588,992.00	8,611,581.06	5,628,830.00	155,469,555.35	652,196,996.70	0.00	1,256,392,352.87	97,946,535.00	-1,158,445,817.87	49,026,987.37
846	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	23,712,873.55	64,502,696.33	373,281,943.63	56,230,274.11	2,984,324.69	26,334,890.27	3,698,754.00	18,856,375.77	21,600,172.89	0.00	591,202,305.24	98,422,516.00	-492,779,789.24	53,403,303.67
847	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	44,032,063.22	221,620,053.46	1,516,734,746.06	87,873,689.03	26,828,280.77	196,400,841.56	7,541,326.46	79,493,255.12	89,181,150.38	0.00	2,269,705,406.06	273,838,480.00	-1,995,866,926.06	39,232,357.88
848	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	83,110,006.91	29,703,690.02	689,582,395.31	95,663,478.15	33,630,335.00	119,604,237.77	5,142,284.76	79,630,828.57	28,278,133.06	0.00	1,164,345,389.55	54,303,506.00	-1,110,041,883.55	34,425,379.98
849	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	11,431,057.00	60,437,700.35	659,267,843.00	11,365,265.11	17,150,290.00	2,099,250.00	11,876,006.00	94,176,430.00	248,241,724.14	0.00	1,116,045,565.60	72,739,081.00	-1,043,306,484.60	34,677,472.00
850	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	4,610,910.00	14,190,213.00	4,910,556.00	12,369,896.03	0.00	1,367,207.80	2,248,972.16	23,068,217.00	204,108,078.11	0.00	266,874,050.10	61,669,021.00	-205,205,029.10	32,879,767.21
851	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	53,205,933.62	54,319,737.53	232,950,694.70	33,722,945.03	14,518,815.58	61,814,714.18	36,826,780.38	69,730,964.03	253,888,521.26	0.00	810,979,106.31	45,209,154.00	-765,769,952.31	24,632,355.79
852	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	97,582,456.78	6,529,873.50	187,796,088.82	37,787,776.00	2,489,000.00	45,465,080.00	15,782,446.95	91,230,640.93	180,901,158.07	0.00	665,564,521.05	45,397,449.00	-620,167,072.05	33,259,577.50
853	0521027003	FEDERAL STAFF HOSPITAL - ABUJA	355,600.00	621,500.00	6,032,601.00	1,841,200.00	985,600.00	70,500.00	0.00	253,500.00	4,132,999.00	0.00	14,293,500.00	28,312,745.00	14,019,245.00	11,237,916.74

854	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	10,785,603.00	8,362,510.50	8,200,317.50	5,653,336.90	6,343,313.47	9,094,028.23	432,000.00	5,153,617.00	9,722,100.00	0.00	63,746,826.60	40,565,491.00	-23,181,335.60	29,661,891.25
855	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,294,573.00	35,294,573.00	21,535,138.73
856	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	15,586,435.00	2,736,713.44	46,771,992.45	5,700,310.00	0.00	1,356,000.00	1,198,125.00	5,563,800.00	9,410,728.25	0.00	88,324,104.14	47,625,228.00	-40,698,876.14	49,060,087.63
857	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	88,463,427.65	39,497,310.69	281,020,578.94	96,611,125.77	115,629,774.40	40,331,820.10	18,612,075.00	67,143,169.70	91,351,736.07	0.00	838,661,018.32	40,673,518.00	-797,987,500.32	28,759,966.00
858	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	3,579,640.00	0.00	10,000.00	1,654,113.42	1,527,500.00	0.00	0.00	341,000.00	346,800.00	0.00	7,459,053.42	33,535,475.00	26,076,421.58	21,030,746.59
859	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	26,012,310.00	49,623,755.44	394,912,223.28	24,316,979.46	10,438,070.00	20,222,690.07	2,213,548.41	17,178,090.01	31,991,110.19	0.00	576,908,776.86	42,050,113.00	-534,858,663.86	24,496,092.37
860	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	11,145,628.50	10,725,024.92	67,502,219.87	17,765,703.25	8,318,013.50	38,553,865.34	730,000.00	56,100,021.74	25,668,332.55	0.00	236,508,809.67	33,414,568.00	-203,094,241.67	20,657,136.30
861	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	681,795.00	0.00	3,226,650.00	0.00	0.00	10,074,265.00	0.00	0.00	0.00	0.00	13,982,710.00	23,988,688.00	10,005,978.00	8,896,095.00
862	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	46,454,345.00	11,950,470.47	118,274,038.68	7,941,445.54	5,350,800.00	20,011,400.51	12,525,950.55	11,409,819.87	33,500,819.96	0.00	267,419,090.58	48,057,943.00	-219,361,147.58	26,448,720.27
863	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	38,910,687.29	68,471,052.36	514,991,724.64	86,847,904.55	26,777,721.44	78,563,293.41	19,327,224.83	36,028,730.45	96,826,173.92	0.00	966,744,512.89	44,497,650.00	-922,246,862.89	15,351,874.68
864	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	62,387,406.92	24,886,197.40	301,402,203.57	79,835,349.27	233,000.00	38,621,907.20	618,480.00	40,888,047.67	40,531,575.87	0.00	589,404,167.90	135,574,618.00	-453,829,549.90	23,585,123.14
865	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	41,695,555.50	22,266,491.50	248,340,915.15	32,494,093.00	8,258,659.00	65,014,682.34	10,278,639.04	36,734,960.00	21,825,614.19	0.00	486,909,609.72	38,749,029.00	-448,160,580.72	20,440,105.34
866	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	3,426,207.40	10,319,070.69	13,373,796.00	4,299,950.00	10,209,500.00	6,750,428.90	0.00	11,384,900.00	848,000.00	0.00	60,611,852.99	116,753,313.00	56,141,460.01	48,902,721.95
867	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	107,221,185.00	66,631,900.00	66,159,210.00	67,416,863.00	0.00	33,069,580.00	35,609,848.00	31,220,780.56	181,029,028.00	0.00	588,358,394.56	40,151,626.00	-548,206,768.56	30,357,928.44
868	0521027018	FEDERAL MEDICAL CENTRE, OWO	5,189,129.50	14,447,108.90	132,816,094.40	15,215,146.29	0.00	23,629,469.14	13,764,225.00	24,715,857.48	37,731,768.27	0.00	267,508,798.98	46,789,361.00	-220,719,437.98	28,127,878.00
869	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	112,003,540.38	28,376,558.64	241,081,246.27	47,341,579.15	14,350,622.00	69,960,140.13	2,273,750.00	73,097,518.00	64,426,505.91	0.00	652,911,460.48	29,513,031.00	-623,398,429.48	14,567,667.51
870	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	63,742,239.17	44,845,554.24	429,175,178.67	110,434,312.47	0.00	119,470,967.21	8,662,233.34	117,422,483.56	134,534,949.07	0.00	1,028,287,917.73	31,231,258.00	-997,056,659.73	16,549,353.00
871	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	62,366,145.00	17,798,905.94	132,152,111.00	20,130,958.30	2,393,160.00	10,704,674.25	10,868,024.54	22,749,591.68	602,776,780.00	0.00	881,940,350.71	30,081,103.00	-851,859,247.71	28,941,112.85
872	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	5,966,652.13	0.00	166,800.00	0.00	0.00	0.00	11,552,049.05	0.00	0.00	17,685,501.18	34,594,000.00	16,908,498.82	17,296,467.08
873	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,612,801.00	27,612,801.00	17,178,400.30

874	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	31,254,041.00	4,618,528.73	137,267,505.75	11,786,156.06	0.00	1,600,000.00	5,175,295.92	24,030,519.13	17,950,694.89	10,737,548.81	244,420,290.29	27,945,610.00	-216,474,680.29	17,761,426.10
875	0521027025	FEDERAL MEDICAL CENTRE, ASABA	89,251,565.45	50,419,009.64	419,154,434.95	98,166,485.08	13,078,884.72	73,687,632.74	9,309,747.00	97,746,700.00	47,601,444.47	0.00	898,415,904.05	33,102,494.00	-865,313,410.05	30,747,645.00
876	0521027026	FEDERAL MEDICAL CENTRE, BIDA	21,539,500.91	34,446,404.12	142,926,214.78	19,310,313.22	2,945,800.00	42,324,997.49	944,000.00	41,126,853.17	19,740,551.32	98,743,428.08	424,048,063.09	64,003,894.00	-360,044,169.09	18,579,607.24
877	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	26,684,500.00	23,813,097.54	180,370,205.71	52,908,473.34	0.00	21,894,791.05	2,000,000.00	16,341,800.00	64,051,379.56	0.00	388,064,247.20	33,303,198.00	-354,761,049.20	401,374,088.89
878	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	51,454,714.80	41,687,361.09	188,976,894.88	60,409,586.67	1,447,772.11	13,950,888.10	8,460,460.32	43,061,245.00	30,696,038.94	0.00	440,144,961.91	33,973,413.00	-406,171,548.91	423,414,061.49
879	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,211,177.00	53,211,177.00	23,262,429.05
880	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,539,862.00	31,539,862.00	19,666,645.00
881	0521027031	FEDERAL MEDICAL CENTRE, KOGI	47,221,128.00	26,567,886.34	281,415,501.09	50,696,110.67	0.00	31,542,087.96	7,600,727.39	29,640,322.28	52,827,851.37	0.00	527,511,615.10	39,646,445.00	-487,865,170.10	541,364,018.68
882	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	15,820,388.00	36,274,119.82	515,727,618.81	33,695,953.50	0.00	319,700.00	500,000.00	23,061,547.91	7,552,093.73	118,095,477.08	751,046,898.85	25,226,866.00	-725,820,032.85	15,732,137.15
883	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	35,000.00	8,884,455.74	0.00	518,850.00	0.00	0.00	0.00	9,868,532.64	0.00	0.00	19,306,838.38	34,554,956.00	15,248,117.62	16,063,394.30
884	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	51,649,850.00	25,086,679.83	287,203,467.91	53,464,300.88	0.00	6,771,975.00	1,563,080.00	60,621,400.00	26,059,250.00	49,937,825.71	562,357,829.33	32,054,510.00	-530,303,319.33	14,957,546.13
885	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	7,630,800.00	4,784,234.99	29,309,031.72	10,081,250.00	0.00	1,413,476.00	1,830,190.00	34,102,037.78	18,295,120.00	0.00	107,446,140.49	34,257,201.00	-73,188,939.49	74,837,046.19
886	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	2,400,000.00	0.00	321,304,218.07	459,440.00	2,519,623.80	315,000.00	7,196,617.95	28,225,290.32	9,265,965.00	0.00	371,686,155.14	49,148,033.00	-322,538,122.14	28,374,878.50
887	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	92,110,480.20	3,910,265.48	114,283,371.32	68,862,960.64	7,187,775.00	27,601,682.80	595,000.00	49,701,298.89	61,804,157.20	0.00	426,056,991.53	44,147,566.00	-381,909,425.53	469,032,566.65
888	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	48,772,201.51	16,347,556.22	353,716,207.20	41,074,873.37	15,343,384.00	19,991,974.00	15,567,415.00	112,638,469.35	49,883,624.61	0.00	673,335,705.26	30,569,991.00	-642,765,714.26	16,620,326.88
889	0521027039	NATIONAL EYE CENTRE KADUNA	19,249,349.46	6,918,164.00	56,983,846.60	18,380,147.24	7,933,990.00	19,373,714.00	1,891,379.50	12,634,540.00	11,332,229.80	8,861,290.00	163,558,650.60	41,483,853.00	-122,074,797.60	18,645,422.11
890	0521027040	NATIONAL EAR CARE CENTRE KADUNA	19,249,349.46	6,918,164.00	56,983,846.60	18,380,147.24	7,933,990.00	19,373,714.00	1,891,379.50	12,634,540.00	11,332,229.80	8,861,290.00	163,558,650.60	134,515,544.00	-29,043,106.60	24,000,991.91
891	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	5,775,818.58	145,100.00	1,465,950.00	1,387,590.00	6,494,328.15	2,528,870.67	0.00	131,500.00	3,420,120.67	0.00	21,349,278.07	32,823,376.00	11,474,097.93	6,848,626.46
892	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	10,521,631.54	1,627,991.85	19,406,893.48	19,833,537.03	0.00	13,197,593.53	20,611,115.70	385,134.60	2,518,641.25	0.00	88,102,538.98	107,490,354.00	19,387,815.02	72,399,709.36
893	0521027043	ONCHO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	4,340,404.21

894	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	512,636.00	50,000.00	797,320.00	650,850.00	0.00	0.00	0.00	0.00	369,342,624.11	0.00	371,353,430.11	3,774,265.00	-367,579,165.11	1,549,388.00
895	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	800,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800,000.00	2,064,000.00	1,264,000.00	1,199,050.00
896	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	57,000.00	0.00	2,582,850.00	538,000.00	10,000.00	133,750.00	0.00	10,000.00	323,700.00	0.00	3,655,300.00	2,362,500.00	-1,292,800.00	1,224,420.00
897	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	869,000.00	392,500.00	0.00	305,000.00	0.00	0.00	56,550.00	0.00	1,623,050.00	2,362,500.00	739,450.00	3,055,630.00
898	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	5,080,800.00	360,000.00	0.00	241,000.00	0.00	30,000.00	75,000.00	0.00	5,786,800.00	2,362,500.00	-3,424,300.00	
899	0521029001	PHS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,446.00	1,674,446.00	398,755.00
900	0521029002	PHS, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,446.00	1,674,446.00	395,630.00
901	0521029003	PHS, JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,446.00	1,674,446.00	394,621.00
902	0521029004	PHS, MAIDUGURI	555,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	555,000.00	1,674,446.00	1,119,446.00	394,320.00
903	0521029005	PHS, DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,446.00	1,674,446.00	396,945.00
904	0521029006	PHS, KANO	399,200.00	335,000.00	38,000.00	20,000.00	0.00	181,400.00	0.00	0.00	0.00	0.00	973,600.00	1,674,446.00	700,846.00	965,305.40
905	0521029007	PHS, KASTINA	475,000.00	278,000.00	215,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	968,000.00	1,674,446.00	706,446.00	949,465.00
906	0521029008	PHS, DUTSE	551,920.00	231,000.00	0.00	42,000.00	0.00	140,000.00	0.00	0.00	0.00	0.00	964,920.00	1,674,446.00	709,526.00	667,315.00
907	0521029009	PHS, ILORIN	507,350.00	298,762.50	45,000.00	0.00	0.00	63,900.00	0.00	118,650.00	0.00	0.00	1,033,662.50	1,674,446.00	640,783.50	951,220.00
908	0521029010	PHS, SOKOTO	415,014.04	231,368.59	80,310.64	0.00	0.00	167,888.55	0.00	79,946.86	0.00	0.00	974,528.68	1,674,446.00	699,917.32	664,771.84
909	0521029011	PHS, IBADAN	475,000.00	237,000.00	0.00	0.00	0.00	93,000.00	0.00	69,000.00	54,500.00	0.00	928,500.00	1,860,496.00	931,996.00	1,062,090.00
910	0521029012	PHS, ABEOKUTA	395,000.00	251,100.00	0.00	0.00	0.00	77,000.00	0.00	0.00	0.00	0.00	723,100.00	1,224,446.00	501,346.00	837,410.00
911	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	684,290.00	14,000.00	28,100.00	133,000.00	0.00	120,000.00	0.00	0.00	0.00	0.00	979,390.00	1,674,446.00	695,056.00	646,152.40
912	0521029014	PHS, CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,674,446.00	1,674,446.00	402,420.00
913	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	345,500.00	628,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	973,900.00	1,674,446.00	700,546.00	529,940.00
914	0521029016	PHS, WARRI	395,000.00	277,000.00	140,000.00	0.00	0.00	130,000.00	0.00	32,000.00	0.00	0.00	974,000.00	1,674,446.00	700,446.00	809,175.00
915	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	-
916	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	497,622.00	0.00	0.00	90,200.00	201,078.00	0.00	0.00	0.00	0.00	0.00	788,900.00	1,356,810.00	567,910.00	18,615,573.51
917	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	24,216,140.00	2,268,867.13	1,176,150.00	30,335,158.51	0.00	1,689,400.00	416,147.72	5,407,212.50	8,041,670.21	0.00	73,550,746.07	34,836,278.00	-38,714,468.07	6,193,371.00
918	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	67,196,539.71	38,502,481.56	131,335,099.42	68,187,757.66	71,337,234.99	37,059,507.57	4,128,192.81	10,867,234.59	102,885,418.26	0.00	531,499,466.57	32,241,641.00	-499,257,825.57	15,062,205.39

919	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	364,000.00	13,886,293.00	52,956,065.57	437,850.00	0.00	1,004,000.00	173,000.00	6,965,075.00	6,510,814.00	0.00	82,297,097.57	8,891,645.00	-73,405,452.57	4,452,452.33
920	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	197,445,734.53	20,297,201.80	67,094,133.92	54,083,463.87	1,148,250.00	42,747,000.00	12,442,000.00	17,301,870.00	234,069,948.46	0.00	646,629,602.58	9,138,665.00	-637,490,937.58	9,349,850.00
921	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	4,393,420.00	797,700.00	1,017,253.34	5,928,913.46	0.00	857,800.00	320,000.00	297,250.00	2,826,083.72	0.00	16,438,420.52	7,839,045.00	-8,599,375.52	4,174,130.59
922	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	1,284,000.00	0.00	4,315,000.00	1,293,500.00	0.00	0.00	0.00	2,394,000.00	0.00	0.00	9,286,500.00	15,889,695.00	6,603,195.00	7,856,029.00
923	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	1,647,800.00	343,800.00	676,550.00	1,054,100.00	655,675.00	297,000.00	0.00	353,090.00	560,000.00	0.00	5,588,015.00	7,496,603.00	1,908,588.00	6,215,880.35
924	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	6,720,800.00	320,000.00	804,000.00	3,239,000.00	0.00	377,600.00	0.00	4,650,400.00	0.00	0.00	16,111,800.00	13,824,084.00	-2,287,716.00	630.00
925	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	31,628,039.15	2,839,955.80	4,567,945.92	12,338,947.80	3,927,000.00	694,600.00	3,100,000.00	4,355,200.00	43,295,230.14	0.00	106,746,918.81	11,065,168.00	-95,681,750.81	
926	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	1,284,050.00	38,500.00	3,360,197.58	21,600.00	472,000.00	0.00	0.00	0.00	3,420,300.00	0.00	8,596,647.58	-	-8,596,647.58	
927	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	7,119,781.00	3,322,291.19	9,426,844.16	2,465,670.00	220,000.00	0.00	100,000.01	2,690,742.87	6,149,991.64	0.00	31,495,320.87	33,182,987.00	1,687,666.13	19,782,289.83
928	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	2,905,110.00	2,304,100.00	5,458,149.00	0.00	1,098,970.00	2,442,738.00	0.00	4,198,549.94	1,606,850.00	0.00	20,014,466.94	36,182,987.00	16,168,520.06	21,176,358.40
929	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	8,632,350.00	2,515,350.00	2,120,567.00	4,445,493.00	0.00	0.00	898,400.00	3,735,300.00	3,668,420.00	0.00	26,015,880.00	45,999,976.00	19,984,096.00	19,770,677.20
930	0521049001	NATIONAL HOSPITAL	26,118,445.36	16,431,459.65	2,712,992,785.71	38,644,665.21	0.00	76,005,844.67	21,428,940.00	19,463,701.00	5,404,282.00	0.00	2,916,490,123.60	156,444,164.00	-2,760,045,959.60	72,691,926.92
931	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	449,134,563.16	63,574,506.67	27,685,880.00	48,875,850.00	96,437,151.28	51,257,250.38	42,332,636.15	24,523,100.03	60,378,310.57	0.00	864,199,248.24	568,562,422.00	-295,636,826.24	724,374,939.46
932	0535002001	NATIONAL PARK HEADQUARTERS	7,847,200.00	3,842,255.28	2,187,225.00	5,779,949.99	840,000.00	250,000.00	909,300.00	5,459,300.00	9,939,184.18	0.00	37,054,414.45	54,447,671.00	17,393,256.55	30,319,224.17
933	0535003001	KAINJI NATIONAL PARK	1,927,240.00	827,979.96	6,160,280.00	10,424,710.00	1,238,138.00	167,500.00	1,083,380.01	6,973,445.00	1,917,550.00	0.00	30,720,222.97	53,198,837.00	22,478,614.03	31,238,337.34
934	0535004001	OYO NATIONAL PARK	6,446,461.67	333,900.70	2,043,210.00	10,459,717.00	444,200.00	121,970.00	438,825.01	5,612,700.00	6,469,333.20	0.00	32,370,317.58	50,590,121.00	18,219,803.43	31,195,222.11
935	0535005001	CHAD BASIN NATIONAL PARK	3,273,000.00	1,033,180.00	2,442,300.00	6,998,350.00	1,912,380.00	117,000.00	625,500.00	5,076,250.00	2,543,661.38	0.00	24,021,621.38	40,539,138.00	16,517,516.62	25,009,695.54
936	0535006001	GASHAKA GUMTI NATIONAL PARK	3,748,945.58	310,000.00	6,170,940.00	8,445,760.00	1,135,780.00	10,800.00	1,232,500.00	4,967,080.00	3,184,108.32	0.00	29,205,913.90	50,105,537.00	20,899,623.10	32,124,043.16
937	0535007001	CROSS RIVER NATIONAL PARK	5,012,983.65	847,365.09	4,726,700.00	5,636,850.00	1,886,800.00	420,000.00	0.00	4,569,990.00	6,495,120.00	0.00	29,595,808.74	50,563,970.00	20,968,161.26	28,180,520.58
938	0535008001	KAMUKU NATIONAL PARK	2,230,920.00	1,104,425.37	2,223,900.00	7,104,425.00	763,600.00	164,750.00	380,000.00	5,361,670.00	3,054,800.00	0.00	22,388,490.37	38,796,289.00	16,407,798.63	23,830,245.11
939	0535009001	OKUMU NATIONAL PARK	3,563,451.88	588,700.00	2,523,810.00	5,471,840.00	907,100.00	105,000.00	352,000.00	4,089,930.00	3,042,561.19	0.00	20,644,393.07	33,847,716.00	13,203,322.93	19,737,543.00
940	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	11,561,500.00	5,527,000.00	6,633,425.00	21,046,076.50	4,305,440.00	7,857,500.00	1,467,000.08	6,578,300.00	7,441,327.55	0.00	72,417,569.13	60,000,001.00	-12,417,568.13	31,909,625.70

941	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	4,764,330.00	2,264,280.00	11,212,375.00	16,068,530.00	0.00	10,113,400.00	1,192,500.00	10,528,539.73	11,859,255.00	0.00	68,003,209.73	70,000,000.00	1,996,790.27	38,702,327.72
942	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	14,187,010.00	10,476,194.73	29,630,135.00	20,205,843.89	0.00	24,854,650.38	11,993,568.23	6,099,294.30	8,838,316.45	0.00	126,285,012.98	62,000,000.00	-64,285,012.98	35,634,871.55
943	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	21,843,775.00	2,854,350.00	6,859,676.05	22,168,199.92	4,568,675.40	35,210,700.00	2,630,802.83	4,633,700.00	12,254,157.75	0.00	113,024,036.95	170,791,532.00	57,767,495.05	94,441,931.38
944	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	1,576,645.89	6,101,645.43	15,511,658.45	10,812,939.00	0.00	10,489,147.94	1,216,040.00	3,261,562.50	3,249,915.00	0.00	52,219,554.21	47,999,998.00	-4,219,556.21	24,334,251.70
945	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	39,044,744.39	2,156,352.61	748,535.00	3,178,826.00	3,063,300.00	33,669,247.55	200,000.00	3,423,000.00	3,757,029.90	82,412,223.78	171,653,259.23	160,909,523.00	-10,743,736.23	89,094,681.31
946	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	102,218,342.29	5,586,859.25	11,906,250.00	72,932,329.25	14,457,350.00	80,124,389.92	4,000,000.00	7,690,292.00	129,342,905.40	0.00	428,258,718.11	160,075,955.00	-268,182,763.11	86,244,613.48
947	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	45,587,297.65	2,043,963.29	42,063,265.00	13,953,215.00	71,696,930.00	47,349,258.00	1,545,000.00	4,979,207.37	30,815,139.00	0.00	260,033,275.31	110,020,000.00	-150,013,275.31	194,562,509.45
948	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	20,547,546.55	6,257,255.00	8,811,196.03	10,756,414.13	4,180,000.00	23,329,218.54	3,814,000.00	12,099,321.42	31,374,806.97	0.00	121,169,758.64	64,739,100.00	-56,430,658.64	39,761,490.75
949	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	16,597,619.86	4,359,596.49	5,187,003.94	3,181,806.63	5,504,581.22	1,336,700.00	1,716,400.00	1,306,309.00	29,457,685.33	0.00	68,647,702.47	50,070,000.00	-18,577,702.47	29,134,502.82
950	0543001001	NATIONAL POPULATION COMMISSION	70,971,119.13	11,645,355.60	12,092,789.75	36,928,670.50	34,117,110.13	32,503,003.00	5,760,500.00	7,790,000.10	12,132,556.86	94,559,450.00	318,500,555.07	415,073,952.00	96,573,396.93	186,172,065.68
		SERVICE WIDE VOTE														49,798,428,227.47
		GRAND-TOTAL	**95,682,372,500.42**	**30,981,302,493.10**	**126,370,277,898.98**	**73,602,823,085.99**	**49,285,113,003.25**	**100,731,974,742.98**	**28,182,830,322.13**	**33,410,036,760.57**	**402,150,025,775.87**	**6,793,459,362.27**	**947,190,215,945.55**	**3,360,448,478,119.45**	**2,413,258,262,173.90**	**428,464,857,926.73**

(442,981,865.61)

NOTE 14:
GRANTS & CONTRIBUTION

S/N	ADMIN. CODE	MDA	GRANTS & CONTRIBUTION. 220401 - 220402
			₦
		ADMINISTRATIVE SECTOR	
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	90,629,975.00
	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	731,324,779.05
	0112008001	GENERAL SERVICE	251,016,225.00
	0119009028	FOREIGN MISSION: CANBERRA	121,951.22
	0119009078	FOREIGN MISSION: NNJC - NIAMEY	631,102,043.00
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	752,380.96
	0123011008	NATIONAL GALLERY OF ART	3,860,800.00
	0123011017	NATIONAL ORIENTATION AGENCY	27,531,500.00
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	50,000.00
	0156006001	NIPOST	18,000.00
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	98,533,220.00
	0161007001	FEDERAL ROAD SAFETY COMMISSION	17,061,885.00
	0161016001	NATIONAL LOTTERY TRUST FUND	29,540,000.00
		TERTIARY EDUCATION TRUST FUND	133,226,095,864.30
		ECONOMIC SECTOR	
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	7,589,988.00
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES-ZARIA	112,580.00
	0215019001	VETERINARY COUNCIL OF NIGERIA	300,000.00
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	24,810,000.00
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	22,025,000.00
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	3,850,000.00
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	10,256,789,254.94
	022000703000	FPO MINNA	15,138,500.00
	0222002001	STANDARD ORGANIZATION OF NIGERIA	100,000.00

	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	83,920,000.00
	0222027001	SMEDAN - H/QTRS	245,000.00
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	41,576,303.00
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	7,640,666.00
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	18,070,878.84
	0229005001	MARITIME ACADEMY, ORON	35,269,750.00
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	250,000.00
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	39,551,866.00
		FEDERAL INLAND REVENUE SERVICES	2,056,457,943.74
		LAW & JUSTICE SEC TOR	
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	587,443,602.20
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	7,050,630.00
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	6,300,000.00
	0252037001	ANAMBRA/ IMO RBDA	300,000.00
		NIGERIA CUSTOMS SERVIVES	3,630,000.00
		LAW & JUSTICES SECTOR	
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	7,819,831.00
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	64,294,321.24
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	600,000.00
		SOCIAL SECTOR	
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	330,402,976.01
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	300,000.00
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	72,628,268.92
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	4,122,000.00
	0517018003	FEDERAL POLYTECHNIC BIDA	3,959,000.00
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	8,456,330.00
	0517018009	FEDERAL POLYTECHNIC KADUNA	1,282,280.95
	0517018010	FEDERAL POLYTECHNIC OFFA	150,000.00
	0517018011	FEDERAL POLYTECHNIC EDE	5,825,100.00
	0517018018	FEDERAL POLYTECHNIC ILARO	15,313,297.50

	0517018019	YABA COLLEGE OF TECHNOLOGY	1,150,000.00
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	100,000.00
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	3,350,000.00
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	3,359,300.00
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,000,000.00
	0517021006	UNIVERSITY OF BENIN	103,080,500.00
	0517021009	UNIVERSITY OF ILORIN	1,861,769.00
	0517021014	UNIVERSITY OF PORT HARCOURT	129,408,866.66
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	11,524,200.00
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	875,000.00
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	10,875,000.00
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	250,000.00
	0517026007	FGC GARKI	3,738,000.00
	0517026010	FGC IKET VANDAKYA	8,197,850.00
	0517026017	FGC KEFFI	11,524,900.00
	0517026033	FGC RUBBOCHI	5,925,500.00
	0517026045	FGGC BAJOGA	1,033,150.00
	0517026047	FGGC BAUCHI	754,850.00
	0517026051	FGGC CALABAR	7,179,400.00
	0517026054	FGGC ENUGU	21,592,500.00
	0517026055	FGGC EZZAMGBO ABAKALIKI	5,554,450.00
	0517026056	FGGC GBOKO	6,438,500.00
	0517026069	FGGC LEJJA	12,974,000.00
	0517026077	FGGC UMUAHIA	22,947,395.00
	0517026081	FSTC AWKA	1,572,450.00
	0517026092	FTC OROZO	25,662,460.01
	0517026097	FTC UYO	6,176,450.00
	0517026098	FTC YABA	36,443,210.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	14,916,363.72
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	746,000.00

	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	2,000,000.00
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	1,360,000.00
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	510,000.00
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	15,313,297.50
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	615,000.00
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	1,545,500.00
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,103,601,600.00
	0535002001	NATIONAL PARK HEADQUARTERS	225,281,480.72
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	550,000.00
		GRAND-TOTAL	**150,653,202,934.48**

NOTE 15:
SUBSIDIES

S/N	ADMIN. CODE	MDA	Subsidies
			220501 & 220502
			₦
		ADMINISTRATIVE SECTOR	
		TERTIARY EDUCATION TRUST FUND	214,292,388.86
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	261,974,300.00
		ECONOMIC SECTOR	**0.00**
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	613,220.00
		SOCIAL SECTOR	
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	113,054,360.00
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	6,311,522.90
	0517018018	FEDERAL POLYTECHNIC ILARO	236,000.00
	0517021014	UNIVERSITY OF PORT HARCOURT	8,353,500.00
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	80,000.00

	0517026001	F.S.C. SOKOTO	124,961,654.19
	0517026002	FGC AZARE	129,288,000.00
	0517026003	FGC BUNI-YADI	53,064,297.00
	0517026004	FGC BIRIN YAURI	174,599,687.22
	0517026005	FGC DAURA	119,642,215.88
	0517026006	FGC GANYE	105,031,300.00
	0517026007	FGC GARKI	140,540,495.50
	0517026008	FGC IJANIKIN	173,945,041.74
	0517026009	FGC IKET NISE	163,746,330.76
	0517026010	FGC IKET VANDAKYA	193,124,500.00
	0517026013	FGC IKURIN	132,194,357.06
	0517026021	FGC MINJIBIR	125,610,000.00
	0517026022	FGC MINNA	181,678,859.14
	0517026023	FGC ODIKOLOGUNA	75,661,614.10
	0517026024	FGC ODOGBOLU	96,217,333.91
	0517026025	FGC OGBOMOSHMO	120,343,372.32
	0517026026	FGC OGOJA	89,895,318.25
	0517026027	FGC OHAFIA	98,584,321.11
	0517026028	FGC OKIGWE	198,497,609.88
	0517026029	FGC OKPOSI	136,322,081.44
	0517026030	FGC ONITSHA	123,807,831.87
	0517026031	FGC PORT HARCOURT	141,606,311.11
	0517026032	FGC POTISKUM	74,156,954.00
	0517026033	FGC RUBBOCHI	106,886,640.00
	0517026034	FGC SOKOTO	170,461,794.48
	0517026035	FGC UGWOLAWO	116,243,005.35
	0517026036	FGC WARRI	146,058,584.61
	0517026037	FGC ZARIA	134,622,690.00
	0517026038	FGC, BILLIRI	133,404,652.00

	0517026039	FGC, IDO-ANI	177,502,456.48
	0517026041	FGGC ABAJI	124,592,280.00
	0517026042	FGGC ABULOMA	126,537,666.08
	0517026043	FGGC AKURE	114,325,000.00
	0517026044	FGGC ANKA	161,966,076.18
	0517026045	FGGC BAJOGA	28,879,408.79
	0517026046	FGGC BAKORI	194,506,374.93
	0517026047	FGGC BAUCHI	174,755,000.00
	0517026048	FGGC BENIN	143,590,000.00
	0517026049	FGGC BIDA	132,555,017.06
	0517026050	FGGC BWARI	205,396,197.75
	0517026051	FGGC CALABAR	139,258,218.09
	0517026052	FGGC EFON ALAYE	59,640,586.00
	0517026053	FGGC EFON IMNRINGI	88,147,930.81
	0517026054	FGGC ENUGU	277,373,093.86
	0517026055	FGGC EZZAMGBO ABAKALIKI	117,673,337.44
	0517026056	FGGC GBOKO	134,030,280.00
	0517026057	FGGC GUSAU	151,677,099.60
	0517026058	FGGC GWANDU	148,614,000.00
	0517026059	FGGC IBILLO	62,503,626.36
	0517026060	FGGC IBUSA	145,754,431.00
	0517026061	FGGC IKOT-OBIO-ITONG	102,465,938.63
	0517026062	FGGC ILORIN	138,588,001.26
	0517026063	FGGC IPETUMODU	104,495,183.26
	0517026064	FGGC JALINGO	142,024,467.52
	0517026065	FGGC KABBA	113,054,360.00
	0517026066	FGGC KAZAURE	139,079,421.16
	0517026067	FGGC KEANA	35,358,000.00
	0517026068	FGGC LANGTANG	109,461,910.00
	0517026069	FGGC LEJJA	103,059,320.00

	0517026070	FGGC MONGUNO	58,620,000.00
	0517026071	FGGC NEW BUSA	43,194,930.00
	0517026072	FGGC OMU-ARAN	99,307,750.00
	0517026073	FGGC OWERRI	189,851,103.10
	0517026074	FGGC OYO	162,983,643.92
	0517026075	FGGC SHAGAMU	110,630,547.00
	0517026076	FGGC GUMI TAMBAWAL	131,848,062.08
	0517026077	FGGC UMUAHIA	186,336,062.00
	0517026078	FGGC WUKARI	104,275,000.00
	0517026080	FSTC AHOADA	71,370,750.00
	0517026081	FSTC AWKA	151,006,500.00
	0517026082	FSTC JUBU-IMUSHIN	107,901,200.60
	0517026083	FSTC MICHIKA	23,291,152.08
	0517026084	FSTC TUNGBO - YENAGOA	69,039,261.66
	0517026085	FSTC USI-EKITI	95,255,000.00
	0517026086	FTC IKARE	71,312,120.00
	0517026087	FTC ILESA	126,715,426.81
	0517026088	FTC JALINGO	113,707,220.00
	0517026089	FTC KAFANCHAN	103,106,044.00
	0517026090	FTC LASSA	29,422,000.00
	0517026091	FTC OHANSO	118,500,211.06
	0517026092	FTC OROZO	131,642,528.00
	0517026093	FTC OTOBI	106,825,370.00
	0517026094	FTC OTUPKO	103,217,000.00
	0517026095	FTC SHIRORO	134,365,168.00
	0517026096	FTC UROMI	89,237,700.00
	0517026097	FTC UYO	118,892,652.83

	0517026098	FTC YABA	317,396,000.00
	0517026099	FTC ZURU	129,408,000.00
	0517026100	KING'S COLLEGE	210,202,471.00
	0517026102	SULEJA ACADEMY	186,195,426.45
	0517026103	FSTC,DOMA	95,434,993.48
	0517026104	FSTC DAYI	94,205,183.00
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	41,429,867.00
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	236,000.00
		GRAND-TOTAL	**12,208,339,171.01**

NOTE 16:
DEPRECIATION

S/N	ADMIN. CODE	MDA	DEPRECIAITION 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	DEPRECIATIO N 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
			240101	240102	240103	240104	240105	240106	240107	240108	240109	240201		
		ADMINISTRATIVE SECTOR												
	0111001001	STATE HOUSE - HQTRS	41,994,958.53	10,161,157.76	23,882,388.91	123,422,907.44	9,100,269.50	8,497,980.38	0.00	0.00	24,816,496.89	71,882,672.61	0.00	313,758,832.02
	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	2,541,430.00	0.00	0.00	0.00	0.00	0.00	0.00	2,541,430.00
	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	1,103,063.50	0.00	0.00	1,403,063.50
	0111001006	STATE HOUSE MEDICAL CENTRE	3,493,607.03	0.00	8,775,341.83	0.00	0.00	0.00	0.00	0.00	44,311,987.12	0.00	0.00	56,580,935.98
	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	4,384,907.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,384,907.57
	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	145,806,695.83	219,989,144.02	85,351,252.95	240,425,076.48	56,416,249.94	5,293,172.33	0.00	0.00	0.00	0.00	0.00	753,281,591.55
	0111006001	NIPSS, KURU	4,881,677.96	4,608.66	5,510,050.00	23,550,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,946,336.62
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	0.00	1,430,813.14	0.00	0.00	0.00	0.00	0.00	1,430,813.14
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	1,620,038.99	0.00	6,600.00	0.00	3,855,041.51	0.00	0.00	0.00	0.00	0.00	0.00	5,481,680.50
	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	106,213,934.07	5,226,050.73	29,528,953.62	260,287,228.44	403,036,192.00	100,898,103.70	0.00	0.00	0.00	1,082,558.99	0.00	906,273,021.56
	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	258,930.00	47,200.00	4,081,810.68	1,200,209.00	0.00	0.00	0.00	0.00	0.00	5,588,149.68
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	2,140,243.16	0.00	0.00	18,685,685.34	253,943.75	6,985,683.10	0.00	0.00	0.00	96,127.50	0.00	28,161,682.86
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	970,081.00	8,606,350.00	4,079,225.00	2,246,965.93	0.00	0.00	0.00	0.00	0.00	15,902,621.93
	0111048001	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	0.00	0.00	0.00	0.00	0.00	93,754,759.86

	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	3,627,096.43	1,661,967.59	0.00	0.00	0.00	0.00	0.00	5,289,064.01
	0112001001	NASS MANAGEMENT	2,722,742.72	12,279,328.58	9,450,092.81	81,355,360.00	59,380,846.90	17,804,656.50	0.00	0.00	0.00	0.00	0.00	182,993,027.50
	0112002001	SENATE	0.00	146,199,122.20	1,445,394.78	1,580,628,561.55	680,065,588.98	97,528,219.65	0.00	0.00	1,558,647.79	0.00	0.00	2,507,425,534.95
	0112003001	HOUSE OF REPRESENTATIVES	0.00	44,221,653.45	0.00	1,551,523,352.07	460,000,138.13	137,068,009.16	0.00	0.00	0.00	0.00	0.00	2,192,813,152.80
	0112004001	NATIONAL ASSEMBLY COMMISSION	9,978,838.84	77,900,912.14	23,339,731.38	349,129,097.99	125,024,387.85	47,387,447.97	0.00	0.00	21,987,366.50	0.00	0.00	654,747,782.67
	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	55,102,355.00	6,955,198.88	0.00	0.00	0.00	0.00	0.00	62,057,553.88
	0112008001	GENERAL SERVICE	18,011,137.45	15,405,240.17	12,673,110.30	243,102,098.94	47,819,141.27	22,518,550.90	0.00	0.00	0.00	0.00	0.00	359,529,279.03
	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	35,732,578.83	0.00	1,019,253.67	208,239,834.83	10,046,983.28	43,373,098.53	0.00	0.00	0.00	0.00	0.00	298,411,749.14
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	1,844,355,977.61	662,700.00	4,242,391.99	110,497,395.23	255,720,454.61	18,764,897.09	0.00	0.00	79,956,795.33	660,000.00	980,214,422.96	3,295,075,034.81
	0116002001	DEFENCE HEADQURTERS	10,219,185.75	0.00	2,278,080.00	253,525,768.12	0.00	81,755,540.63	0.00	0.00	0.00	2,352,202.97	7,000,000.00	357,130,777.47
	0116003001	NIGERIAN ARMY	155,258,414.92	0.00	0.00	1,256,378,640.24	444,838,881.51	1,534,302,598.30	0.00	0.00	1,842,034,402.05	0.00	27,130,668,956.47	32,363,481,893.48
	116003002	NIGERIA ARMY UNIVERSITY, BIU	3,522,238.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,522,238.80
	0116004001	NIGERIAN NAVY	0.00	0.00	0.00	800,000,000.00	0.00	0.00	0.00	0.00	841,866,105.88	0.00	1,983,000,000.00	3,624,866,105.88
	0116005001	NIGERIAN AIRFORCE	1,166,137.38	0.00	0.00	0.00	-0.01	0.00	0.00	0.00	3,073,612,153.06	0.00	2,130,548,606.09	5,205,326,896.51
	0116006001	NIGERIANACADEMY DEFENCE(NDA)	6,000,000.00	0.00	182,012,922.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000,000.00	588,012,922.59
	0116007001	NIGERIANCOLLEGE DEFENCE	53,030,421.73	10,009,346.88	11,156,501.42	119,393,773.74	0.00	9,473,845.44	0.00	0.00	3,762,000.57	0.00	931,479,645.05	1,138,305,534.83
	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	134,069,897.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134,069,897.17
	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	38,212,063.57	1,196,100.00	37,187,194.07	940,000.00	4,343,508.75	54,642,662.67	0.00	0.00	8,680,861.18	0.00	0.00	145,202,390.24
	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	58,589,577.50	0.00	37,500.00	32,023,521.60	0.00	0.00	0.00	0.00	439,644,365.24	530,294,964.34
	0116011001	DEFENCE SCHOOL INTELLIGENCE	5,747,719.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,747,719.08

	0116012001	DEFENCE AGENCY INTELLIGENCE	71,419,918.99	412,522,021.34	67,190,866.75	254,898,740.86	0.00	183,160,622.87	0.00	0.00	404,343.60	0.00	1,896,399,223.00	2,885,995,737.40
	0116015017	DEFENCE MISSIONS	73,644,929.08	0.00	1,419,634.32	15,364,510.74	7,695,801.66	13,617,325.78	0.00	0.00	101,442,909.33	0.00	305,593,290.89	518,778,401.81
	116018002	DEFENCE SPACE ADMINISTRATION	8,429,568.16	11,834,718.99	0.00	0.00	7,219,275.00	988,516.72	0.00	0.00	54,076,914.23	0.00	0.00	82,548,993.09
	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	12,030,859.07	3,490,826.74	0.00	14,955,587.40	29,558,006.22	2,885,030.00	0.00	0.00	0.00	0.00	0.00	62,920,309.42
	0119002001	TECHNICAL AIDS CORPS	1,656,246.79	195,750.00	0.00	0.00	1,612,500.00	0.00	0.00	0.00	0.00	0.00	0.00	3,464,496.79
	0119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	3,573,325.40	0.00	1,196,081.25	898,800.00	0.00	0.00	0.00	0.00	0.00	5,668,206.65
	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	109,875.15	0.00	148,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	258,775.15
	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	117,180.21	373,176.22	0.00	0.00	1,734,913.76	0.00	0.00	0.00	0.00	0.00	0.00	2,225,270.19
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	377,465.76	0.00	190,528.58	5,650,000.00	5,126,293.85	525,132.47	0.00	0.00	0.00	0.00	0.00	11,869,420.66
	0119009001	FOREIGN MISSION: ABIDJAN	71,198.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,198.31
	0119009003	FOREIGN MISSION: ADDIS ABABA	1,950,494.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,950,494.35
	0119009009	FOREIGN MISSION: BAMAKO	46,952.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,952.08
	0119009010	FOREIGN MISSION: BANGKOK	4,700,002.27	0.00	0.00	0.00	0.00	16,063.48	0.00	0.00	0.00	0.00	0.00	4,716,065.75
	0119009012	FOREIGN MISSION: BANJUL	971,535.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	971,535.58
	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	228,848.39	4,872,133.33	0.00	0.00	0.00	0.00	0.00	5,100,981.72
	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	14,418.61	273,563.37	0.00	0.00	0.00	0.00	0.00	287,981.98
	0119009055	FOREIGN MISSION: KINSHASA	1,079,367.49	0.00	16,156.86	0.00	7,352.94	0.00	0.00	0.00	0.00	0.00	0.00	1,102,877.29
	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	62,936.03	4,222,447.06	0.00	0.00	0.00	0.00	0.00	4,285,383.09
	0119009076	FOREIGN MISSION: NEW YORK (PM)	4,936,197.92	1,517,028.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,453,226.55
	0119009082	FOREIGN MISSION: PARIS	296,202.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296,202.47
	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	1,864,408.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,864,408.60
	0119009112	FOREIGN MISSION BELGRADE, SERBIA	669,159.96	0.00	0.00	0.00	0.00	7,351,494.90	0.00	0.00	0.00	0.00	0.00	8,020,654.86

	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	254,980.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254,980.02
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	1,677,893.85	17,636,018.00	10,792,760.20	27,957,820.00	9,613,038.75	29,601,354.88	0.00	0.00	0.00	0.00	2,037,526,155.27	2,134,805,040.94
	0123003001	NIGERIAN TELEVISION AUTHORITY	271,936,213.30	737,545.20	846,525,440.76	328,332,655.57	71,516,186.36	179,691,397.52	0.00	0.00	0.00	0.00	0.00	1,698,739,438.71
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	46,197,891.93	175,840.02	752,959.39	1,354,535.37	0.00	0.00	0.00	0.00	0.00	48,481,226.71
	0123005001	NEWS AGENCY OF NIGERIA	41,173,811.14	968,351.45	81,358,621.35	41,484,838.40	82,259,988.47	32,846,646.94	0.00	0.00	0.00	0.00	0.00	280,092,257.75
	0123006001	VOICE OF NIGERIA	1,990,622.54	29,599,088.33	20,680,717.88	0.00	56,289,559.13	3,355,257.06	0.00	0.00	0.00	0.00	0.00	111,915,244.94
	0123007001	NIGERIAN FILM CORPORATION	2,763,162.08	448,421.50	0.00	0.00	0.00	8,000.00	0.00	0.00	0.00	1,152,211.77	440,976,178.00	445,347,973.35
	0123008001	NATIONAL BROADCASTING COMMISION	446,478.00	0.00	12,500,578.64	0.00	860,852.72	6,046,780.30	0.00	0.00	0.00	0.00	0.00	19,854,689.65
	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	18,830,884.10	6,409,098.37	1,598,725.00	0.00	0.00	0.00	0.00	0.00	26,838,707.47
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	200,000.00	0.00	0.00	0.00	5,000.00	1,896,350.00	0.00	0.00	0.00	0.00	0.00	2,101,350.00
	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	518,700.00	1,037,531.25	0.00	0.00	0.00	0.00	0.00	0.00	1,556,231.25
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	19,517,672.83	0.00	6,316,275.00	2,119,032.50	606,400.00	0.00	0.00	0.00	0.00	0.00	28,559,380.32
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	686,461.50	1,032,190.00	0.00	17,110,395.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,829,046.50
	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	2,192,654.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,192,654.13
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	46,028.41	230,142.05	5,459,851.65	0.00	545,965.84	0.00	0.00	0.00	0.00	0.00	0.00	6,281,987.94
	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	0.00	446,926.25	803,880.00	0.00	0.00	0.00	0.00	0.00	1,250,806.25
	0123011007	NATIONAL THEATRE	677,060.75	2,194,022.48	2,610,211.88	0.00	0.00	3,513,453.75	0.00	0.00	0.00	0.00	0.00	8,994,748.85
	0123011008	NATIONAL GALLERY OF ART	518,838.00	60,000.00	399,950.00	10,799,500.00	1,999,425.70	2,718,124.00	0.00	0.00	0.00	0.00	0.00	16,495,837.70
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	181,000.00	0.00	0.00	1,013,818.00	0.00	0.00	0.00	0.00	0.00	0.00	1,194,818.00
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	2,447,500.00	1,634,146.40	0.00	939,330.00	2,787,304.30	0.00	0.00	0.00	0.00	0.00	7,808,280.70

	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	0.00	437,500.00	1,837,000.00	0.00	0.00	0.00	0.00	8,323,575.00	10,598,075.00
	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	232,900.00	0.00	0.00	581,400.00	0.00	0.00	0.00	0.00	0.00	0.00	814,300.00
	0123011017	NATIONAL ORIENTATION AGENCY	7,189,496.24	26,371,283.20	7,343,836.00	143,043,082.00	29,169,466.25	52,182,881.00	0.00	0.00	0.00	0.00	0.00	265,300,044.69
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	12,996,728.63	17,933,001.79	3,419,999.74	0.00	58,484,305.75	0.00	0.00	0.00	0.00	0.00	0.00	92,834,035.91
	0124002001	NIGERIAN PRISON SERVICE	207,021,639.41	19,638,145.40	0.00	732,198,982.37	0.00	34,580,000.00	0.00	0.00	0.00	0.00	0.00	993,438,767.18
	0124003001	NIGERIA IMMIGRATION SERVICE	86,405,654.74	63,189.00	20,736,978.57	537,258,944.79	162,946,554.61	35,805,884.08	0.00	0.00	35,885,370.21	0.00	3,182,177,232.70	4,061,279,808.70
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	5,525,483.02	0.00	109,116,299.98	342,424,775.47	24,725,000.00	200,781,689.54	0.00	0.00	219,962,509.21	0.00	2,154,227,244.83	3,056,763,002.05
	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	1,640.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,640.00
	0124007001	FEDERAL FIRE SERVICE	8,772,887.41	49,744,186.74	706,067,940.24	35,686,510.00	0.00	16,692,663.79	0.00	0.00	0.00	0.00	0.00	816,964,188.18
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	17,783,873.57	11,859,407.44	8,149,580.62	2,068,750.00	44,500.00	7,672,806.22	0.00	0.00	349,940.94	0.00	0.00	47,928,858.78
	0124012001	POLICE FORMATION & COMMAND HQTRS	77,819,739.95	112,373,630.27	79,997,561.28	972,731,528.85	5,860,000.00	0.00	0.00	0.00	0.00	922,180.59	5,030,910,610.46	6,280,615,251.40
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	6,661,994.73	9,653,547.25	3,008,980.02	35,676,195.37	9,813,099.32	3,905,740.70	0.00	0.00	0.00	0.00	0.00	68,719,557.39
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	39,985,317.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,985,317.51
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	200,000.00	893,368.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	146,734.35	0.00	1,240,103.10
	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	0.00	541,571.42	0.00	0.00	0.00	0.00	0.00	541,571.42
	0125005003	FEDERAL TRAINING CENTRE,ILORIN	150,349.25	225,654.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	376,004.10
	0125005004	FEDERAL TRAINING CENTRE,KADUNA	165,480.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,480.17
	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	90,261.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,261.90
	0125005007	FEDERAL TRAINING CENTRE,CALABAR	735,653.10	214,786.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	950,439.95

	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	1,572,056.04	1,411,586.15	6,225,095.90	4,200,000.00	3,715,510.00	1,080,030.00	0.00	0.00	0.00	7,396,028.06	0.00	25,600,306.15
	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	675,000.00	0.00	12,615,680.00	9,669,814.00	11,063,136.80	0.00	0.00	0.00	0.00	0.00	34,023,630.80
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	528,717.00	3,491,406.21	3,135,600.00	0.00	36,161,311.36	0.00	0.00	0.00	0.00	0.00	0.00	43,317,034.57
	0145001001	PUBLIC COMPLAINTS COMMISSION	1,229,907.83	4,122,713.85	0.00	0.00	16,550,900.00	0.00	0.00	0.00	0.00	0.00	0.00	21,903,521.68
	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	75,000.00	6,985.00	69,440.00	3,868,465.00	0.00	0.00	0.00	0.00	0.00	0.00	4,019,890.00
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	46,900,096.26	423,000.00	48,661,239.81	283,135,440.00	523,504,480.65	202,514,389.63	0.00	0.00	0.00	0.00	0.00	1,105,138,646.35
	0149001001	FEDERAL CHARACTER COMMISSION	38,382,012.55	0.00	0.00	35,286,920.00	16,704,772.50	187,034,565.20	0.00	0.00	0.00	0.00	45,080,632.65	322,488,902.90
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	86,251,796.37	13,150,942.06	26,771,594.32	0.00	4,397,028.70	0.00	0.00	0.00	0.00	0.00	0.00	130,571,361.44
	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	74,989,329.81	0.00	0.00	8,315,940.68	2,528,159.07	0.00	0.00	0.00	0.00	0.00	85,833,429.55
	0156006001	NIPOST	3,822,420.54	0.00	1,342,951.10	17,336,540.00	14,430,673.67	3,399,270.00	0.00	0.00	0.00	0.00	0.00	40,331,855.30
	0157001001	NATIONAL SECURITY ADVISER	20,300,000.00	318,977,000.00	0.00	5,320,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	344,597,000.00
	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	24,898,590.00	0.00	73,715,050.00	169,054,934.52	0.00	0.00	0.00	0.00	390,395,983.60	0.00	0.00	658,064,558.12
	0157003001	NATIONAL INTELLIGENT AGENCY	5,230,000.00	1,792,000.00	133,267,939.00	70,944,000.00	280,000.00	0.00	0.00	0.00	0.00	0.00	0.00	211,513,939.00
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	9,670,107.20	1,792,000.00	137,917,403.00	70,944,000.00	280,000.00	450,000.00	0.00	0.00	0.00	0.00	3,109,736,000.00	3,330,789,510.20
	0158001001	CODE OF CONDUCT TRIBUNAL	14,003,611.66	0.00	0.00	0.00	0.00	1,140,552.00	0.00	0.00	0.00	78,400.00	0.00	15,222,563.66
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	3,408,300.00	2,040,250.04	0.00	0.00	0.00	0.00	0.00	0.00	5,448,550.04
	0160001001	POLICE SERVICE COMMISSION HQTRS	1,608,956.42	0.00	2,379,178.75	7,300,217.81	5,698,218.75	0.00	0.00	0.00	0.00	0.00	0.00	16,986,571.74
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	3,678,073.78	2,578,923,517.98	4,954,735.00	125,849,465.27	12,900,700.00	3,228,311.40	0.00	0.00	917,643.95	0.00	81,480,000.00	2,811,932,447.38
	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	0.00	2,232,951.25	0.00	0.00	0.00	0.00	0.00	0.00	2,232,951.25
	0161003001	NATIONAL COMMISSION FOR REFUGEES	14,444,070.01	73,627,320.90	2,509,514.34	66,145,000.00	2,853,917.50	8,359,126.00	0.00	0.00	749,220.00	0.00	4,787,200.00	173,475,368.75
	0161004001	LAGOS LIAISON OFFICE	3,068,675.06	1,432,914.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,521,589.06

	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	1,776,328.52	171,411,512.56	34,708,396.61	0.00	512,500.00	729,500.00	0.00	0.00	0.00	0.00	0.00	209,138,237.69
	0161006001	NATIONAL MERIT AWARD	1,163,243.20	765,145.01	716,997.00	0.00	5,622,571.25	3,961,000.00	0.00	0.00	0.00	0.00	0.00	12,228,956.46
	0161007001	FEDERAL ROAD SAFETY COMMISSION	22,493,096.62	10,732,944.39	1,689,680.00	179,034,818.54	3,750,000.00	11,684,548.07	0.00	0.00	0.00	0.00	0.00	229,385,087.62
	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	960,250.31	3,839,765.00	1,427,159.57	3,784,999.13	2,831,106.87	4,635,891.80	0.00	0.00	0.00	0.00	0.00	17,479,172.68
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	3,472,347.00	0.00	3,862,879.79	0.00	0.00	0.00	249,500.00	0.00	1,915,991,727.12	1,923,576,453.91
	0161013001	NATIONAL PENSION COMMISSION	308,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	308,000.00
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,176,843.79	424,037.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600,881.29
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	149,784.66	101,500.00	0.00	7,525,503.00	5,705,087.48	6,022,568.00	0.00	0.00	0.00	0.00	0.00	19,504,443.14
	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	865,718.99	0.00	0.00	21,235,550.00	452,800.00	0.00	0.00	17,416,821.25	0.00	0.00	39,970,890.24
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	45,956.94	0.00	0.00	10,006,535.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,052,491.94
	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	576,970.65	993,586.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,570,557.35
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	14,088,500.25	0.00	2,659,699.72	55,802,600.00	5,477,675.00	5,762,990.00	0.00	0.00	0.00	396,319.22	0.00	84,187,784.20
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	25,058,926.49	76,573,924.91	15,474,484.03	12,906,951.75	541,215.00	93,500.00	0.00	0.00	955,132.48	4,624,825.62	0.00	136,228,960.29
	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	51,346,766.77	0.00	5,600,000.00	1,503,651.43	0.00	0.00	0.00	0.00	0.00	0.00	58,450,418.20
		TERTIARY EDUCATION TRUST FUND	22,007,329.72	0.00	24,748,750.00	22,683,399.02	82,697,977.02	30,945,060.86	0.00	0.00	858,264.36	0.00	0.00	183,940,780.98
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	148,304,252.46	805,034,515.84	5,025,369,898.21	59,373,451.25	44,026,350.25	1,758,440.00	0.00	0.00	1,002,903,310.00	4,205,963.40	4,536,299,841.82	11,627,276,023.23
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	830,690.30	0.00	14,350.00	1,927,444.44	163,330.25	346,560.00	0.00	0.00	186,121.00	0.00	0.00	3,468,495.99
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	12,242,982.95	4,794,308.78	25,829,399.97	27,246,180.08	30,970,860.51	37,168,368.00	0.00	0.00	0.00	2,839,303.60	314,965,830.71	456,057,234.59
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	6,513,583.35	4,127,128.97	16,297,921.93	6,416,550.00	11,341,625.38	10,152,899.20	0.00	0.00	0.00	19,415,148.00	0.00	74,264,856.83
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	275,183.00	9,288,730.22	380,180.03	0.00	9,587,778.33	6,177,005.60	0.00	0.00	0.00	0.00	0.00	25,708,877.17

	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	975.00	24,000.00	8,081,334.80	57,875.00	144,400.00	0.00	0.00	0.00	0.00	0.00	8,308,584.80
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,691,104.97	3,552,273.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,243,378.87
	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	18,000.00	525,568.77	315,000.00	1,491,090.73	0.00	142,215.00	0.00	0.00	0.00	0.00	0.00	2,491,874.50
	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	2,211,001.25	2,763,807.50	0.00	0.00	690,975.00	4,186,246.50	0.00	0.00	743,137.50	0.00	0.00	10,595,167.75
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,519,298.87	956,536.75	114,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,590,335.62
	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,323,306.58	424,037.50	6,710,172.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,457,516.87
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	278,567.91	2,945,483.63	3,100.00	378,626.50	1,247,649.13	0.00	0.00	0.00	0.00	2,135,915.59	0.00	6,989,342.76
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,228,633.32	4,273,739.64	25,137,842.31	14,285,918.75	1,659,536.11	1,076,933.40	0.00	0.00	3,703,109.47	0.00	0.00	51,365,713.00
	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	286,066.30	1,690,229.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,976,295.52
	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	4,750,090.60	2,926,411.64	343,927.50	0.00	0.00	1,932,170.00	0.00	0.00	0.00	0.00	0.00	9,952,599.73
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,260,925.31	333,183.11	0.00	1,640,000.00	0.00	0.00	0.00	0.00	0.00	588,286.54	0.00	3,822,394.97
	0215019001	VETERINARY COUNCIL OF NIGERIA	403,605.77	466,909.60	0.00	0.00	0.00	6,847,794.33	0.00	0.00	472,185.00	0.00	0.00	8,190,494.70
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	3,587,851.38	1,590,662.98	517,975.39	13,596,579.20	494,165.36	20,958,741.48	0.00	0.00	20,659,479.80	2,785,605.50	0.00	64,191,061.08
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	1,420,611.29	3,423,555.00	189,619.75	5,138,000.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00	110,171,786.04
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	728,633.09	0.00	0.00	5,412,330.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,140,963.09
	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	2,563,473.28	15,030,982.03	14,024,623.14	0.00	0.00	5,998,600.00	0.00	0.00	0.00	0.00	0.00	37,617,678.46
	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	1,494,863.65	99,950.03	0.00	0.00	0.00	0.00	0.00	0.00	1,079,699.99	0.00	0.00	2,674,513.66
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	137,699.25	5,821,326.24	3,100,633.89	13,456,525.00	15,493,477.75	19,084,606.70	0.00	0.00	7,192,476.50	11,653,755.22	0.00	75,940,500.55
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	134,314.00	2,119,652.60	3,015,040.01	12,916,220.00	12,945,018.91	13,561,332.42	0.00	0.00	25,434,713.83	3,560,904.31	0.00	73,687,196.08
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	2,442,346.52	1,515,000.00	8,944,169.80	6,400,000.00	5,125,000.00	13,055,490.00	0.00	0.00	5,687,758.60	2,134,072.70	0.00	45,303,837.62

	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	14,184,699.38	44,795,362.33	47,186,929.97	21,328,435.76	0.00	953,571.43	0.00	0.00	589,410.00	0.00	14,850,000.00	143,888,408.87
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	1,781,686.12	2,795,141.83	0.00	3,999,520.58	0.00	1,220,000.00	0.00	0.00	0.00	1,689,545.62	0.00	11,485,894.15
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	3,529,491.17	9,964,228.49	0.00	0.00	0.00	12,654,777.00	0.00	0.00	0.00	0.00	0.00	26,148,496.65
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	1,451,881.30	6,963,893.88	1,050,275.00	0.00	0.00	1,175,600.00	0.00	0.00	202,400.00	811,999.99	0.00	11,656,050.16
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	582,750.52	3,000.00	2,247,282.97	0.00	1,049,732.25	0.00	0.00	0.00	0.00	0.00	0.00	3,882,765.74
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	2,890,881.98	653,247.10	2,024,904.76	4,300,000.00	134,750.00	0.00	0.00	0.00	0.00	1,456,859.90	0.00	11,460,643.74
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	136,316.00	77,828,656.02	9,509,757.98	33,600.00	0.00	4,069,543.66	0.00	0.00	98,750.00	0.00	0.00	91,676,623.65
	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	15,192,083.10	0.00	475,399.00	38,617,588.17	6,631,319.67	1,257,732.35	0.00	0.00	0.00	0.00	0.00	62,174,122.29
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	254,000.00	0.00	0.00	0.00	0.00	2,606,688.00	0.00	0.00	0.00	0.00	0.00	2,860,688.00
	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	1,403,450.00	3,199,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,602,550.00
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	19,480,590.06	29,449,398.59	13,794,679.10	33,044,643.80	9,131,212.00	21,678,137.10	0.00	0.00	7,124,966.00	2,706,318.71	1,760,746,848.54	1,897,156,793.90
	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	602,937.86	5,749,559.51	0.00	0.00	303,450.00	0.00	0.00	0.00	0.00	0.00	0.00	6,655,947.38
	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,019,519.70	971,528.25	3,522,668.11	0.00	10,647,261.25	1,356,560.00	0.00	0.00	248,201.20	17,810,631.78	0.00	35,576,370.29
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	1,148,857.09	0.00	0.00	0.00	1,344,000.00	257,040.00	0.00	0.00	0.00	0.00	0.00	2,749,897.09
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	683,559.82	723,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,407,209.82
	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	4,849,975.18	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	4,879,975.18
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	2,986,926.04	0.00	9,600,000.00	29,893,185.00	29,755,512.44	21,026,390.00	0.00	0.00	0.00	0.00	0.00	93,262,013.48
	0220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	1,460,559.55	13,336,225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,796,784.54
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	7,001,501.36	447,288.20	2,842,865.04	41,326,563.00	27,258,369.13	6,713,841.34	0.00	0.00	0.00	0.00	0.00	85,590,428.07
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	6,805,257.03	733,394.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	238,929,428,765.00	238,936,967,416.43

	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	15,999,123.81	11,095,670.94	16,060,287.51	12,818,044.80	25,241,128.28	15,587,402.19	0.00	0.00	0.00	0.00	0.00	96,801,657.53
	0222002001	STANDARD ORGANIZATION OF NIGERIA	23,417,830.28	649,851.29	24,890,971.60	61,451,438.35	63,453,345.41	1,267,133,555.54	0.00	0.00	0.00	0.00	0.00	1,440,996,992.47
	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	49,263,647.02	1,883,150.55	8,387,524.80	39,626,930.80	34,957,839.78	8,170,185.20	0.00	0.00	0.00	0.00	0.00	142,289,278.15
	0222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375,227,634.98	375,227,634.98
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	2,293,700.00	1,062,793.80	660,085.00	6,457,050.60	12,663,879.76	10,911,386.36	0.00	0.00	0.00	0.00	0.00	34,048,895.52
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	3,692,961.07	290,279,799.45	9,578,637.87	31,023,462.51	21,293,363.18	4,311,842.53	0.00	0.00	0.00	15,091,633.34	0.00	375,271,699.95
	0222009001	CONSUMER PROTECTION COUNCIL	244,447.74	0.00	0.00	47,905,387.72	27,920,242.65	5,403,115.03	0.00	0.00	0.00	0.00	0.00	81,473,193.14
	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	1,262,801.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,262,801.49
	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	2,893,244.00	2,451,419.58	0.00	31,034,500.10	2,875,000.00	0.00	0.00	0.00	0.00	0.00	597,753,975.93	637,008,139.60
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	10,323,179.66	601,027.60	7,290,363.30	18,647,484.20	0.00	45,999,174.80	0.00	0.00	0.00	0.00	0.00	82,861,229.56
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	2,501,495.53	0.00	0.00	8,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,510,195.53
	0222027001	SMEDAN - H/QTRS	1,483,611.74	75,017,300.61	14,960,706.50	17,401,141.00	342,983.26	0.00	0.00	0.00	0.00	0.00	8,712,554,497.04	8,821,760,240.15
	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	0.00	5,742,373.10	2,964,360.00	0.00	0.00	0.00	0.00	10,475,719.29	19,182,452.39
	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	19,135,100.00	3,607,974.76	6,566,059.00	0.00	0.00	0.00	0.00	0.00	29,309,133.76
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,234,784.13	41,305,880.31	9,258,520.03	39,403,017.00	239,424,302.24	128,403,292.56	0.00	0.00	253,626.00	0.00	1,359,541,433.52	1,819,824,855.79
	0227002001	INDUSTRIAL ARBITRATION PANEL	1,727,730.00	0.00	0.00	10,583,999.81	0.00	0.00	0.00	0.00	0.00	0.00	10,975,400.00	23,287,129.81
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	275,280.84	654,950.62	0.00	89,472.90	0.00	11,779,775.57	0.00	0.00	0.00	0.00	0.00	12,799,479.93
	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	220,000.00	19,646.00	597,960.00	1,020,000.00	1,771,010.00	0.00	0.00	0.00	0.00	32,585,000.00	36,213,616.00
	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	4,281,513.38	6,678,713.96	18,170,557.00	531,544.00	5,000.00	964,550.00	0.00	0.00	0.00	0.00	300,636,697.70	331,268,576.04
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	1,411,509.55	8,477,962.50	12,743,809.06	5,127,231.22	0.00	0.00	0.00	0.00	0.00	27,760,512.33

	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	16,727,185.34	95,890,848.34	29,790,889.19	18,156,443.81	1,212,093.13	987,191.05	0.00	0.00	0.00	2,144,499.86	152,324,730.36	317,233,881.06
	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	2,809,112.52	243,127.50	540,000.00	5,166,000.00	62,500.00	64,000.00	0.00	0.00	18,890,441.53	0.00	0.00	27,775,181.55
	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	3,894,792.98	0.00	4,627,223.56	2,182,000.00	0.00	1,169,400.00	0.00	0.00	0.00	0.00	0.00	11,873,416.54
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	16,759,738.82	38,137,844.39	36,753,679.34	4,209,971.16	1,394,614.00	8,627,697.50	0.00	0.00	0.00	0.00	0.00	105,883,545.22
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	4,507,480.12	357,846.14	4,909,084.90	0.00	0.00	297,400.00	0.00	0.00	0.00	0.00	0.00	10,071,811.16
	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	420,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420,000.00
	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,498,000.00	1,498,000.00
	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	563,426.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	563,426.24
	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	363,294.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	363,294.95
	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	242,194.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	242,194.90
	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	546,117.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	546,117.62
	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	495,069.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	495,069.91
	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	395,958.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	395,958.06
	0228006001	COOPERATIVE INFORMATION NETWORK	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00
	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	3,984,998.92	0.00	11,957,828.18	0.00	3,163,069.89	1,168,577.07	0.00	0.00	0.00	0.00	0.00	20,274,474.06
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	52,383,196.30	0.00	3,099,999.00	1,608,700.00	563,200.00	0.00	0.00	6,993,275.64	0.00	0.00	64,648,370.94
	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	144,000.00	0.00	0.00	0.00	1,955,992.50	925,999.36	0.00	0.00	0.00	0.00	0.00	3,025,991.86
	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	252,385.25	3,120,228.63	0.00	7,200,000.00	6,457,650.04	2,926,070.15	0.00	0.00	0.00	0.00	182,352,854.00	202,309,188.06
	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	0.00	1,551,250.01	737,397.79	0.00	0.00	0.00	0.00	0.00	2,288,647.80

	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	310,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	310,000.00
	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	0.00	0.00	0.00	2,533,902.93	1,059,400.00	0.00	0.00	0.00	0.00	5,993,575.00	9,586,877.93
	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	210,300.00	1,525,025.00	0.00	0.00	2,201,699.98	1,522,983.92	0.00	0.00	0.00	0.00	0.00	5,460,008.90
	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	0.00	2,069,746.88	1,138,515.00	0.00	0.00	0.00	0.00	0.00	3,208,261.88
	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	74,871.02	0.00	0.00	0.00	1,001,490.00	1,126,238.74	0.00	0.00	0.00	0.00	36,746,000.00	38,948,599.76
	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	2,308,017.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,308,017.28
	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	669,199.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	669,199.94
	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	174,000.00	0.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	100,250,000.00	100,424,600.00
	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	435,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435,000.00
	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	0.00	0.00	799,700.00	0.00	0.00	0.00	0.00	0.00	799,700.00
	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	0.00	799,980.00	0.00	0.00	0.00	0.00	0.00	799,980.00
	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	562,499.99	0.00	0.00	0.00	0.00	0.00	0.00	562,499.99
	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	39,237.40	0.00	0.00	0.00	0.00	399,999.81	0.00	0.00	0.00	0.00	69,999,344.71	70,438,581.92
	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	226,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	226,000.00
	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	81.80	0.00	0.00	0.00	1,249,987.45	499,999.99	0.00	0.00	0.00	0.00	0.00	1,750,069.24
	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	0.00	1,645,000.00	1,684,000.00	0.00	0.00	0.00	0.00	16,750,000.00	20,079,000.00
	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	221,550.00	0.00	0.00	2,000,000.00	1,498,218.75	998,550.00	0.00	0.00	0.00	0.00	0.00	4,718,318.75

	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	88,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88,000.00
	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	7,727,020.60	5,567,761.16	637,231.35	6,426,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,358,013.10
	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	633,637.04	843,310.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,476,947.79
	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	366,306.39	1,061,487.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,427,793.89
	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	1,288,439.71	1,610,284.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,898,723.91
	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	1,201,185.39	1,085,120.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,286,306.26
	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	1,690,086.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	469,556.66	0.00	2,159,642.88
	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,318.26	0.00	11,318.26
	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	379,488.00	249,999.95	529,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,158,937.95
	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	98,910.00	167,685.00	887,066.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,153,661.80
	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	259,503.88	248,184.53	1,438,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,946,188.40
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	736,435.22	1,328,512.50	4,716,416.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,062,242.62	37,843,606.46
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	58,680.00	149,625.00	3,629,971.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,838,276.58
	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	81,368.41	93,290.00	808,149.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	982,808.09
	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	71,663.47	149,975.00	1,421,537.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,643,176.27
	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	359,736.67	0.00	1,008,306.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,368,042.71
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	88,203.36	247,977.50	753,737.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,089,918.81
	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	36,000.00	0.00	2,115,994.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,151,994.47
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	88,228.92	154,228.86	1,534,832.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,777,290.55

	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	88,345.00	0.00	735,821.27	3,935,925.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,760,091.27
	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	87,553.90	89,775.00	286,357.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	463,686.00
	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	89,400.00	240,379.40	1,374,108.20	0.00	132,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,836,387.60
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	243,534.28	0.00	999,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,243,134.28
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	290,400.00	119,175.00	987,157.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,396,732.50
	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	79,942.88	0.00	1,874,708.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,954,651.26
	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	553,346.20	925,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,478,346.20
	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	96,600.00	249,775.00	681,588.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,027,963.35
	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	88,576.00	512,956.51	5,027,999.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,629,532.46
	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	85,155.43	239,400.00	2,445,660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,770,215.43
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	2,091,922.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,091,922.89
	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	815,189.53	7,523,540.80	8,160,613.52	6,250,000.00	0.00	4,310,428.51	0.00	0.00	347,000.00	0.00	0.00	27,406,772.36
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	540,481.79	5,000.00	0.00	2,952,218.95	1,000,000.05	0.00	0.00	0.00	0.00	0.00	4,497,700.78
	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	275,959.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275,959.96
	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	56,227.52	0.00	4,458,420.00	1,399,050.00	0.00	454,832.28	0.00	0.00	5,846,074.42	0.00	0.00	12,214,604.23
	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	1,149,593.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,149,593.74

	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	7,963,921.98	10,697,664.35	0.00	1,700,032.50	5,131,650.00	0.00	0.00	3,980,949.00	213,571.40	0.00	29,687,789.24
	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	9,891,066.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,891,066.79
	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	1,047,928.99	4,114,242.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,162,171.07
	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	813,975.00	1,923,615.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,737,590.89
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	17,125,382.38	65,946,584.69	45,345,344.41	4,364,509.38	3,779,298.30	22,844,588.51	0.00	0.00	0.00	0.00	961,509,458.30	1,120,915,165.98
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	487,916.59	9,721,788.64	16,582,490.44	5,175,828.00	0.00	23,000.00	0.00	0.00	0.00	890,958.94	2,710,166,628.53	2,743,048,611.14
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	817,912.73	1,515,313.06	0.00	4,612,868.14	1,158,251.99	1,014,574.80	0.00	0.00	0.00	881,674.34	0.00	10,000,595.05
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	676,573.83	63,892,004.78	2,002,650.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,571,229.24
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	6,986,793.84	992,400.52	23,503.45	17,321,888.06	0.00	38,199,192.80	0.00	0.00	0.00	0.00	0.00	63,523,778.66
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	3,727,602.56	13,635,950.54	33,542,615.59	0.00	0.00	0.00	0.00	0.00	0.00	2,929,598.02	0.00	53,835,766.72
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	1,738,112.44	14,583,287.85	1,294,164.06	3,990,000.00	0.00	0.00	0.00	0.00	0.00	0.00	23,600,000.00	45,205,564.35
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	296,868.26	12,162,127.81	19,066,363.50	2,400,000.00	0.00	0.00	0.00	0.00	0.00	288,526.00	0.00	34,213,885.57
	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	10,806.05	30,488,983.80	9,131,180.00	0.00	220,000.00	0.00	0.00	0.00	0.00	0.00	39,850,969.86
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	882,889.21	11,137,772.64	22,292,879.69	4,124,736.84	0.00	0.00	0.00	0.00	0.00	0.00	171,342,908.18	209,781,186.57
	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	1,092,586.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,092,586.28
	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	194,899.16	4,936,988.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,131,887.81
	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	4,570,842.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,570,842.11
	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	399,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	399,000.00

	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	6,288,134.02	1,867,898.14	6,548,607.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,704,639.70
	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	767,850.00	309,447.70	1,844,507.53	3,400,000.00	250,000.00	2,089,930.00	0.00	0.00	0.00	0.00	0.00	8,661,735.23
	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	1,085,750.00	2,486,200.00	0.00	0.00	771,493.52	0.00	0.00	0.00	0.00	0.00	4,343,443.52
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	6,254,195.62	82,217.62	15,355,693.19	6,886,996.08	4,901,852.51	0.00	0.00	0.00	0.00	0.00	0.00	33,480,955.01
	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	283,712.10	0.00	840,223.75	0.00	0.00	1,179,178.00	0.00	0.00	0.00	160,130.63	0.00	2,463,244.48
	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	494,539.19	190,581.50	3,406,588.88	0.00	0.00	1,569,450.69	0.00	0.00	0.00	0.00	0.00	5,661,160.25
	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	394,785.16	250,000.00	2,004,681.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,649,466.94
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	2,885,604.68	629,237.50	46,633,751.44	4,519,632.14	14,342,400.39	3,913,843.90	0.00	0.00	0.00	24,012.00	0.00	72,948,482.05
	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	2,653,265.59	4,512,130.87	10,321,574.46	5,607,200.00	4,084,075.00	2,269,483.60	0.00	0.00	0.00	0.00	17,635,123.82	47,082,853.34
	0228066001	SOKOTO ENERGY RESEARCH	1,709,522.03	1,495,990.63	1,463,849.91	4,040,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,709,762.57
	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	1,592,258.56	5,706,810.00	0.00	1,970,237.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,269,305.62
	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	4,833,847.56	2,074,325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,908,172.56
	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	407,142.84	2,041,905.60	249,475.80	3,135,720.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,834,244.24
	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	2,539,972.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,539,972.95
	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	577,578.70	199,999.80	335,555.00	0.00	0.00	1,081,326.25	0.00	0.00	0.00	0.00	0.00	2,194,459.76

	0228073001	ENERGY COMMISSION OF NIGERIA	4,974,197.88	256,522,632.81	25,463,044.30	54,919,034.80	0.00	28,457,560.20	0.00	0.00	0.00	0.00	454,807,223.42	825,143,693.41
	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	2,050,689.18	0.00	1,696,367.40	3,248,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,995,756.58
	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	938,565.70	186,165.23	583,302.25	0.00	0.00	1,014,641.84	0.00	0.00	0.00	0.00	0.00	2,722,675.01
	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	715,007.98	0.00	1,632,865.60	0.00	0.00	1,671,380.00	0.00	0.00	0.00	0.00	0.00	4,019,253.58
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	2,423,479.01	1,601,586,900.94	14,450,570.88	5,747,517.50	11,386,278.00	40,513,617,362.02	0.00	0.00	0.00	0.00	0.00	42,149,212,108.34
	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	6,765,885.05	4,266,636.49	0.00	0.00	0.00	483,932,280.23	0.00	0.00	69,676,796.32	0.00	0.00	564,641,598.09
	0229003001	NIGERIAN RAILWAY CORPORATION	6,610,667.23	162,777,331.02	596,749,979.23	105,714,727.26	0.00	0.00	0.00	0.00	0.00	5,519,917.39	0.00	877,372,622.13
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	3,407,510.96	165,108,359.49	3,459,590.50	136,416,256.98	11,009,233.55	783,205.60	0.00	0.00	52,514.00	0.00	0.00	320,236,671.07
	0229005001	MARITIME ACADEMY, ORON	43,328,781.15	38,400,302.27	15,017,385.45	66,666,317.83	54,981,070.93	104,627,173.69	0.00	0.00	17,819,136.07	7,213,236.48	0.00	348,053,403.87
	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	26,297,908.10	37,118,861.46	0.00	0.00	0.00	0.00	0.00	0.00	29,004,039.54	0.00	0.00	92,420,809.09
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	722,036.69	30,818,977.20	230,703,131.57	20,605,540.00	0.00	196,768,790.79	0.00	0.00	6,027,562.03	0.00	31,556,425.92	517,202,464.20
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	2,440,299.62	18,865,142.79	198,656,290.99	1,488,888.00	15,541,449.00	215,627,005.70	0.00	0.00	3,002,213.47	1,050,127.72	0.00	456,671,417.29
		FEDERAL INLAND REVENUE SERVICES	544,196,371.02	0.00	408,498,162.80	1,364,953,694.52	2,254,494,267.78	887,603,263.87	0.00	0.00	0.00	0.00	0.00	5,459,745,759.99
	0229031006	ACCIDENT INVESTIGATION BUREAU	15,092,586.32	1,805,000.00	80,800,313.34	78,829,258.53	21,050,738.81	7,089,452.60	0.00	0.00	1,930,738.76	0.00	0.00	206,598,088.35
	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	110,999,999.69	50,876,098.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	161,876,098.26
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	363,882,403.29	10,008,817,363.95	1,746,551,143.71	102,470,531.44	130,927,838.40	72,246,753.23	0.00	0.00	22,632,322.05	3,868,384.87	95,739,401,954.35	108,190,798,695.29
	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	1,136,243,895.45	825,666.60	128,449,239.60	17,334,674.50	10,684,497.40	0.00	0.00	0.00	0.00	480,161,686.91	1,773,699,660.46
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	253,360,000.00	797,250.00	41,011,000.00	13,635,000.00	109,198,000.00	2,703,000.00	0.00	0.00	0.00	0.00	5,316,000.00	426,020,250.00

	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	5,822,263.66	2,615,000.00	38,369,362.64	9,547,650.00	5,614,402.35	995,400.00	0.00	0.00	1,145,195.91	0.00	0.00	64,109,274.56
	0231010001	NATIONAL POWER TRAINING INSTITUTE	5,820,828.48	23,069,370.45	9,632,449.64	6,325,708.60	140,500.00	27,774,990.18	0.00	0.00	9,626,490.19	0.00	6,490,000.00	88,880,337.54
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	29,300.92	0.00	0.00	0.00	3,367,231.25	3,089,345.70	0.00	0.00	0.00	0.00	0.00	6,485,877.87
	0231020001	TRANSMISSION COMPANY OF NIGERIA	200,351.79	1,580,171,940.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,580,372,292.78
	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	1,556,845.02	0.00	116,604,476.70	0.00	112,649,351.83	0.00	0.00	0.00	0.00	0.00	230,810,673.55
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	1,682,991.26	1,927,010.00	92,297,622.44	20,958,780.00	31,716,022.08	0.00	0.00	0.00	0.00	5,537,147.62	13,322,000.00	167,441,573.40
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	1,295,199.13	0.00	2,465,000.00	0.00	0.00	0.00	0.00	0.00	0.00	80,000.00	0.00	3,840,199.13
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	4,030,841.81	897,143,187.05	3,022,497.10	42,976,679.35	8,474,763.75	9,310,508.31	0.00	0.00	0.00	0.00	0.00	964,958,477.36
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	1,784,076.36	3,195,768.14	54,375.00	1,736,364.76	1,263,569.14	1,522,580.88	0.00	0.00	0.00	0.00	0.00	9,556,734.28
	0231089006	SURVEY COUNCIL OF NIGERIA	1,199,600.00	0.00	7,989,500.00	3,400,000.00	0.00	809,500.00	0.00	0.00	0.00	0.00	77,564,264.30	90,962,864.30
	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	1,402,013.68	1,285,483.51	10,266,087.30	4,590,000.00	1,480,224.38	1,867,227.80	0.00	0.00	0.00	0.00	0.00	20,891,036.66
	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	326,737.65	13,708,607.59	0.00	0.00	39,216,118.83	17,188,691.23	0.00	0.00	0.00	965,559.35	0.00	71,405,714.65
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	86,380,459.97	4,408,575.00	59,098,275.82	577,528,482.48	81,274,680.98	143,094,683.06	0.00	0.00	16,791,816.17	0.00	0.00	968,576,973.48
	0232003001	PETROLEUM TRAINING INSTITUTE	210,456.84	47,546,206.74	27,837,543.65	20,065,500.00	19,731,170.52	335,497.66	0.00	0.00	500,000.00	0.00	0.00	116,226,375.42
	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	4,409,785.80	0.00	0.00	0.00	14,901,882.90	5,195,988.34	0.00	0.00	0.00	0.00	0.00	24,507,657.04
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	729,855.00	0.00	0.00	103,204,301.46	4,628,750.00	8,594,374.00	0.00	0.00	0.00	0.00	0.00	117,157,280.46
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	1,168,853.31	8,778,657.27	16,650,605.90	0.00	0.00	1,265,239.71	0.00	0.00	0.00	0.00	0.00	27,863,356.19
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	3,414,368.90	42,944,665.06	54,217,555.20	171,223,596.00	139,559,679.32	48,014,416.49	0.00	0.00	20,598,432.22	0.00	0.00	479,972,713.19
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	5,007,916.14	7,500,000.00	137,918,544.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,426,460.68

	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	981,330.71	61,435,706.10	49,249,019.40	4,198,161.74	41,000.00	0.00	0.00	92,250.00	0.00	107,632,187.28	223,629,655.23
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	648,241.16	1,660,424.36	12,196,745.88	0.00	0.00	0.00	0.00	0.00	24,200,000.00	0.00	0.00	38,705,411.40
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	1,528,579.37	8,374,782.70	11,728,226.40	5,676,300.00	0.00	1,700,000.00	0.00	0.00	3,113,007.13	0.00	0.00	32,120,895.60
	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,172,994.64	4,494,378.81	0.00	0.00	0.00	926,420.00	0.00	0.00	0.00	0.00	0.00	6,593,793.45
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	296,769.30	528,189.97	1,659,284.50	1,500,000.00	10,616.25	70,965.00	0.00	0.00	0.00	0.00	0.00	4,065,825.02
	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	764,077.60	0.00	0.00	33,723,930.15	6,541,650.00	3,971,841.80	0.00	0.00	0.00	0.00	0.00	45,001,499.55
	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	2,655,264.87	34,176,461.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,831,726.22
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	3,220,420.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,220,420.06
	0238001001	BUDGET AND NATIONAL PLANNING	0.00	31,279,734.29	2,305,258.10	16,927,385.20	3,999,487.50	13,757,235.00	0.00	0.00	0.00	0.00	0.00	68,269,100.09
	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	446,563.58	219,025.00	0.00	79,872.53	1,167,500.00	0.00	0.00	0.00	0.00	0.00	0.00	1,912,961.11
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	7,512,771.71	0.00	0.00	4,590,000.00	6,053,262.78	22,000.00	0.00	0.00	0.00	0.00	0.00	18,178,034.49
	0238004001	NATIONAL BUREAU OF STATISTICS	2,000,000.00	0.00	2,625,307.80	0.00	10,373,375.00	10,955,575.60	0.00	0.00	0.00	0.00	0.00	25,954,258.40
	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	4,074,000.00	27,032,250.60	25,919,688.07	11,162,431.00	0.00	0.00	0.00	0.00	0.00	68,188,369.66
	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	250,007.14	749,905.00	5,264,898.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,264,810.22
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	0.00	57,509,153.75	0.00	0.00	0.00	0.00	87,900.00	0.00	57,597,053.75
	0250001001	FISCAL RESPONSILIBITY COMMISSION	14,673.00	0.00	2,145,900.00	7,966,412.96	4,406,687.50	3,235,667.52	0.00	0.00	0.00	0.00	0.00	17,769,340.98
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	229,750,431.76	3,643,260,057.64	73,518,140.18	10,934,000.00	14,578,065.00	14,827,847.80	0.00	0.00	85,933,519.05	10,673,752.07	0.00	4,083,475,813.49
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	991,086.80	31,705,624.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,696,711.44
	0252037001	ANAMBRA/ IMO RBDA	6,933,946.36	285,841,251.01	3,817,646.69	0.00	2,690,352.71	999,990.60	0.00	0.00	10,140,711.56	0.00	0.00	310,423,898.92
	0252038001	BENIN/ OWENA RBDA	34,119,423.03	15,281,964.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775,015,677.29	824,417,065.17
	0252039001	CHAD BASIN RBDA	6,666,162.02	9,515,541.76	7,031,652.50	18,062,141.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,275,497.84

	0252040001	CROSS RIVER RBDA	4,856,786.50	750,969,426.06	53,917,488.11	65,804,619.80	0.00	45,341,923.80	0.00	0.00	11,450,354.68	13,808,006.08	0.00	946,148,605.03
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	4,182,502.40	297,086,567.72	0.00	0.00	0.00	0.00	0.00	0.00	1,697,997.67	2,568,611.55	0.00	305,535,679.34
	0252042001	LOWER BENUE RBDA	12,157,141.35	193,205,226.33	1,446,957.36	1,000,000.00	0.00	2,877,000.00	0.00	0.00	0.00	578,338.95	0.00	211,264,663.99
	0252043001	LOWER NIGER RBDA	14,064,169.47	115,317,026.56	219,964.15	0.00	0.00	17,923,363.43	0.00	0.00	0.00	30,218.45	387,408,180.01	534,962,922.08
	0252044001	NIGER DELTA RBDA	2,726,842.38	85,252,801.06	999,499.92	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00	885,877,548.08	975,256,691.44
	0252045001	OGUN/ OSUN RBDA	5,145,947.67	19,126,034.92	23,287,110.79	2,179,304.04	0.00	68,776,773.22	0.00	0.00	0.00	0.00	29,910,889.92	148,426,060.55
	0252046001	SOKOTO RIMA RBDA	4,858,326.79	238,119,203.73	1,511,809.13	0.00	0.00	64,908,561.21	0.00	0.00	102,883.36	0.00	183,075,654.75	492,576,438.96
	0252047001	UPPER BENUE RBDA	8,392,357.12	159,879,929.54	16,247,096.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,765,467.45	300,284,850.58
	0252048001	UPPER NIGER RBDA	5,427,298.20	269,533,791.41	6,000,000.00	4,025,520.00	0.00	11,112,251.35	0.00	0.00	2,496,354.66	0.00	632,904,435.61	931,499,651.23
	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	3,699,164.84	14,485,539.97	22,379,804.27	34,887,507.79	21,393,059.50	30,683,211.88	0.00	0.00	696,312.00	15,437,070.90	146,992,555.24	290,654,226.39
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	121,740.00	414,390.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	65,175,000.00	65,711,130.00
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	1,710,184.76	15,827,823.27	0.00	3,222,822.00	0.00	522,144.00	0.00	0.00	0.00	2,023,895.67	0.00	23,306,869.70
		NIGERIA CUSTOMS SERVIVES	164,736,826.95	10,837,238.03	3,991,273.42	666,841,147.45	31,377,906.25	1,759,517.60	0.00	0.00	5,985,000.00	0.00	0.00	885,528,909.71
		LAW & JUSTICES SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	38,147,045.23	125,522,114.87	33,317,030.78	262,200,054.04	98,461,821.40	188,776,911.14	0.00	0.00	45,794,160.25	0.00	0.00	792,219,137.71
	0318002001	SUPREME COURT OF NIGERIA	11,860,992.76	6,431,212.85	2,232,688.00	1,696,800.00	2,347,401.88	25,786,146.15	0.00	0.00	24,038,437.50	0.00	0.00	74,393,679.14
	0318003001	COURT OF APPEAL	76,450,324.68	3,231,275.00	24,005,364.71	216,099,548.65	33,531,019.80	140,330,578.46	0.00	0.00	5,000,300.00	0.00	0.00	498,648,411.30
	0318004001	FEDERAL HIGH COURT-LAGOS	22,354,541.46	10,849,889.15	11,502,361.31	89,440,000.00	36,773,822.14	59,230,115.75	0.00	0.00	15,471,871.74	1,345,540.00	0.00	246,968,141.55
	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	1,567,510,989.43	28,164,122.38	162,117,048.75	861,253,627.03	159,180,729.80	1,306,202,439.12	0.00	0.00	111,766,345.00	0.00	0.00	4,196,195,301.51
	0318006001	SHARIA COURT OF APPEAL-ABUJA	3,395,383.15	1,607,703.39	1,373,000.00	49,582,100.00	1,283,687.50	1,156,000.00	0.00	0.00	2,782,400.00	0.00	0.00	61,180,274.05
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	222,546,189.22	30,979,850.00	14,395,517.25	108,196,427.50	39,885,421.00	160,784,341.62	0.00	0.00	26,056,799.94	0.00	0.00	602,844,546.53

	0318008001	NATIONAL INDUSTRIAL COURT	82,550,245.85	21,355,371.73	35,101,896.67	266,445,024.66	76,462,953.89	244,220,668.77	0.00	0.00	3,679,424.52	0.00	0.00	729,815,586.09
	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	13,219,716.89	2,103,978.74	2,000,000.00	22,105,455.40	3,112,983.38	31,176,460.74	0.00	0.00	183,310,874.60	0.00	0.00	257,029,469.75
	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	6,283,086.18	0.00	0.00	32,999,800.00	2,078,521.33	8,868,303.07	0.00	0.00	0.00	0.00	0.00	50,229,710.58
	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	71,008,829.55	2,004,861.00	4,215,834.90	35,832,175.60	7,014,652.20	4,305,811.79	0.00	0.00	0.00	0.00	0.00	124,382,165.04
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	1,867,186.24	0.00	16,046,703.63	41,727,076.96	9,608,298.89	0.00	0.00	0.00	800,000.00	0.00	428,074,050.00	498,123,315.72
	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	11,432,865.34	2,644,325.00	0.00	0.00	0.00	0.00	0.00	14,077,190.34
	0326003001	LEGAL AID COUNCIL	489,293.05	0.00	766,248.32	0.00	380,362.50	2,175,590.00	0.00	0.00	0.00	146,561.28	0.00	3,958,055.16
	0326004001	COUNCIL OF LEGAL EDUCATION	8,008,697.02	2,718,136.37	3,926,588.32	29,511,111.00	51,375.00	0.00	0.00	0.00	0.00	0.00	0.00	44,215,907.72
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	645,617.83	248,507.15	0.00	683,163.20	0.00	1,620,000.00	0.00	0.00	1,005,597.50	3,273,698.12	0.00	7,476,583.80
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	26,685,915.81	0.00	5,163,649.10	10,402,533.00	4,302,296.55	8,216,469.54	0.00	0.00	0.00	0.00	808,069,041.85	862,839,905.85
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	358,893.77	36,580.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000,000.00	40,395,473.77
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	31,905,973.72	0.00	0.00	0.00	0.00	0.00	0.00	18,433,900.00	50,339,873.72
	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	691,812.50	37,140.00	12,991,999.99	163,150.00	1,193,520.00	0.00	0.00	1,058,750.00	0.00	1,323,068,354.51	1,339,204,727.00
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	13,564,745.44	44,900.00	32,506,159.20	4,009,862.50	5,319,892.64	0.00	0.00	0.00	1,228,872.38	0.00	56,674,432.15
	0344001001	CODE OF CONDUCT BUREAU	0.00	15,155,642.13	42,300,000.00	0.00	1,799,460.00	7,948,018.09	0.00	0.00	17,687,955.23	0.00	0.00	84,891,075.44
		REGIONAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	22,753,265.31	888,592,418.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	911,345,684.18
	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	81,174,413.42	1,787,295,503.26	33,660,867.19	0.00	19,673,917.94	1,289,475.00	0.00	0.00	9,626,810.39	28,602,867.54	1,083,791,845.15	3,045,115,699.90
		SOCIAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

		NATIONAL CENTER FOR WOMEN DEVELOPMENT	894,290,307.10	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	894,300,307.10
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	14,459,612.01	5,250,261.24	3,485,210.60	24,919,955.40	0.00	49,563,917.40	0.00	0.00	41,280,014.16	0.00	0.00	138,958,970.81
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,478,130.00	10,266,956.79	59,822,715.78	99,437,435.00	0.00	0.00	0.00	0.00	0.00	296,889.48	0.00	171,302,127.05
	0513021002	NIGERIA FOOTBALL FEDERATION	681,758.00	1,708,050.00	1,397,328.35	15,510,000.00	2,784,925.00	4,894,950.00	0.00	0.00	1,795,835.80	0.00	0.00	28,772,847.15
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	5,517,412.08	781,863.75	49,651.00	9,132,552.00	9,173,180.25	6,847,628.55	0.00	0.00	0.00	0.00	0.00	31,502,287.63
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	5,127,803.42	0.00	10,501,783.54	0.00	5,354,012.50	555,440.00	0.00	0.00	0.00	0.00	0.00	21,539,039.45
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	64,767,058.89	14,586,290.29	46,092,930.40	12,000,000.00	7,517,525.25	32,161,664.75	0.00	0.00	1,100,000.00	0.00	2,476,252,716.55	2,654,478,186.14
	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	11,286,202.89	41,292,786.23	8,674,787.07	52,245,174.47	16,973,142.06	27,522,154.80	0.00	0.00	157,969.90	0.00	122,626,309.20	280,778,526.61
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	469,626,853.99	0.00	3,057,414.59	42,998,101.18	87,400,708.03	318,644,509.47	0.00	0.00	0.00	0.00	0.00	921,727,587.26
	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	791,754.89	0.00	0.00	3,613,238.40	0.00	3,839,998.91	0.00	0.00	0.00	0.00	0.00	8,244,992.19
	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	1,131,761.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,131,761.65
	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,357,597.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,357,597.90
	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	776,114.43	0.00	0.00	0.00	2,099,840.00	0.00	0.00	0.00	0.00	0.00	2,875,954.43
	0517008001	NATIONAL LIBRARY OF NIGERIA	20,911,000.34	13,536,233.25	13,723,671.69	5,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,570,905.28
	0517009001	NATIONAL EXAMINATIONS COUNCIL	48,064,374.17	0.00	5,549,377.20	2,530,509.53	536,133,899.00	24,932,922.00	0.00	0.00	0.00	0.00	0.00	617,211,081.90
	0517010001	MASS LITERACY COUNCIL	500,358.45	35,000.00	44,052,451.48	14,065,572.28	1,431,252.25	6,886,081.90	0.00	0.00	0.00	0.00	0.00	66,970,716.36
	0517011001	NOMADIC EDUCATION COMMISSION	2,641,268.32	0.00	0.00	9,229,180.15	8,792,962.50	9,928,369.50	0.00	0.00	0.00	0.00	0.00	30,591,780.47
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	15,691.56	0.00	0.00	14,728,000.00	0.00	302,224.00	0.00	0.00	153,890.00	33,358.50	0.00	15,233,164.06
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	349,622.25	71,495.00	8,297,395.60	13,302,145.72	0.00	0.00	0.00	0.00	156,280.96	0.00	22,176,939.52

	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	8,213,257.65	2,987,100.00	4,357,299.93	45,625,028.10	74,258,323.73	65,907,866.38	0.00	0.00	0.00	0.00	51,020,800.00	252,369,675.78
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	346,436.37	0.00	0.00	1,373,918.70	0.00	404,250.00	0.00	0.00	0.00	0.00	0.00	2,124,605.07
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	387,659.73	0.00	4,101,812.00	79,233,548.00	1,372,012.50	90,148,089.80	0.00	0.00	0.00	34,432,372.81	0.00	209,675,494.84
	0517017001	NATIONAL TEACHERS INSTITUTE	1,420,968.60	0.00	0.00	14,986,815.25	222,500.00	0.00	0.00	0.00	0.00	0.00	97,219,608.75	113,849,892.61
	0517018001	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	0.00	0.00	13,211,323.90	0.00	0.00	167,429,835.44
	0517018002	FEDERAL POLYTECHNIC BAUCHI	3,846,299.91	0.00	2,922,064.03	0.00	2,552,721.06	10,416,754.84	0.00	0.00	5,921,987.45	0.00	0.00	25,659,827.30
	0517018003	FEDERAL POLYTECHNIC BIDA	66,779,374.18	26,813,321.48	25,132,300.96	33,349,470.61	78,275,601.10	153,399,343.77	0.00	0.00	128,450,048.30	8,558,681.40	0.00	520,758,141.79
	0517018004	FEDERAL POLYTECHNIC IDAH	31,253,770.93	20,885,300.91	35,806,187.54	40,656,953.80	0.00	99,016,696.20	0.00	0.00	27,767,293.50	0.00	0.00	255,386,202.88
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	8,498,915.89	0.00	398,767.13	71,400.00	9,623,184.38	541,348.00	0.00	0.00	0.00	0.00	0.00	19,133,615.39
	0517018006	FEDERAL POLYTECHNIC MUBI	231,311.30	601,249.54	485,750.00	12,000.00	2,212,019.99	5,092,613.75	0.00	0.00	153,950.00	0.00	0.00	8,788,894.58
	0517018007	FEDERAL POLYTECHNIC NASARAWA	347,618.56	4,996,964.71	1,019,831.02	7,458,912.10	5,183,694.08	44,641,186.05	0.00	0.00	24,780,127.97	0.00	0.00	88,428,334.49
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	70,887,908.34	9,848,747.67	14,979,027.80	36,561,193.00	2,996,779.14	9,883,333.85	0.00	0.00	11,050,638.80	0.00	42,274,431.00	198,482,059.60
	0517018009	FEDERAL POLYTECHNIC KADUNA	14,331,603.68	809,741.74	671,558.33	4,942,389.62	50,534,507.45	81,915,404.07	0.00	0.00	4,461,596.34	907,503.38	0.00	158,574,304.59
	0517018010	FEDERAL POLYTECHNIC OFFA	50,891,654.93	2,231,268.23	21,120,123.67	47,672,253.04	0.00	0.00	0.00	0.00	1,523,719.52	0.00	0.00	123,439,019.39
	0517018011	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	0.00	0.00	0.00	0.00	0.00	41,137,640.14
	0517018012	FEDERAL POLYTECHNIC AUCHI	5,784,103.00	4,504,785.00	8,123,733.00	3,362,625.00	2,417,101.00	9,115,950.00	0.00	0.00	0.00	0.00	0.00	33,308,297.00
	0517018013	FEDERAL POLYTECHNIC NEKEDE	9,606,971.62	9,867,459.80	678,316.60	0.00	12,980,922.25	54,914,584.76	0.00	0.00	290,000.00	0.00	0.00	88,338,255.03
	0517018014	FEDERAL POLYTECHNIC OKO	34,334,667.88	9,685,542.10	55,321,773.30	61,313,566.40	468,779,977.22	176,696,337.68	0.00	0.00	94,601,674.13	135,658.94	0.00	900,869,197.63
	0517018015	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	0.00	0.00	12,445,081.10	0.00	0.00	301,520,542.30
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	1,807,448.50	4,870,465.48	1,910,506.49	0.00	19,314,099.12	15,899,279.36	0.00	0.00	0.00	0.00	0.00	43,801,798.95

	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	2,355,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,355,700.00
	0517018018	FEDERAL POLYTECHNIC ILARO	45,750,675.33	19,799,331.63	30,936,951.55	49,328,857.17	63,974,716.36	100,188,167.64	0.00	0.00	41,195,497.03	0.00	0.00	351,174,196.71
	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	722,797.29	0.00	0.00	30,940,593.62	703,417.31	0.00	0.00	0.00	0.00	0.00	32,366,808.22
	0517018020	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	0.00	0.00	0.00	0.00	0.00	613,477,226.65
	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	941,057.38	6,409,255.00	250,000.00	1,101,188.64	0.00	0.00	0.00	851,816.64	11,478,391.15	0.00	21,031,708.80
	0517018022	FEDERAL POLYTECHNIC BONNY	362,075.82	0.00	0.00	3,838,095.00	0.00	2,411,850.17	0.00	0.00	0.00	0.00	0.00	6,612,020.99
	0517018023	FEDERAL POLYTECHNIC UKANA	2,528,017.54	2,313,148.81	1,005,800.00	0.00	0.00	1,600,463.21	0.00	0.00	0.00	0.00	0.00	7,447,429.57
	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,591,061.75	0.00	6,120.00	4,487,328.67	11,337,946.75	855,063.76	0.00	0.00	266,241.00	0.00	0.00	19,543,761.92
	0517018025	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	0.00	0.00	4,378,112.06	0.00	73,000,002.71	127,772,395.11
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	3,444,816.17	0.00	13,241,994.60	62,606,365.20	206,377,447.62	100,279,319.12	0.00	0.00	27,220,429.67	2,295,686.82	2,093,456,886.57	2,508,922,945.75
	0517019002	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	0.00	0.00	14,790,413.30	0.00	1,410,558,921.96	1,654,441,227.55
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	3,049,738.44	0.00	0.00	0.00	3,911,005.13	24,046,952.51	0.00	0.00	0.00	0.00	32,482,800.14	63,490,496.22
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	291,881.04	1,241,077.22	0.00	6,095.24	4,316,432.16	28,034,759.64	0.00	0.00	0.00	0.00	198,934,700.29	232,824,945.58
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	67,456,000.00	7,782,858.54	52,055,441.67	47,084,600.00	181,402,276.67	238,339,127.54	0.00	0.00	26,021,418.75	1,154,988.04	5,806,830,529.98	6,428,127,241.19
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	100,000.00	0.00	0.00	2,764,532.80	0.00	0.00	0.00	0.00	945,094.59	0.00	14,868,157.52	18,677,784.91
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	7,241,109.65	438,869.01	5,395,449.33	3,089,588.76	6,402,882.45	11,622,802.23	0.00	0.00	0.00	681,039.91	202,841,461.13	237,713,202.46
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	2,327,856.71	292,604.53	0.00	4,779,411.22	3,147,009.93	22,479,716.41	0.00	0.00	0.00	0.00	215,997,684.42	249,024,283.22
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	3,573,933.26	988,375.00	1,449,316.85	1,250,235.00	666,525.00	958,468.00	0.00	0.00	0.00	0.00	40,002,420.13	48,889,273.24
	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	417,931.78	259,947.00	0.00	5,680,000.00	4,621,200.00	12,043,453.30	0.00	0.00	0.00	0.00	128,337,846.75	151,360,378.83
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	50,665,294.38	10,194,993.85	58,346,479.79	106,470,935.60	82,872,694.04	314,356,723.39	0.00	0.00	492,170.00	0.00	5,345,431,093.49	5,968,830,384.55

	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	3,068,961.70	0.00	22,652,623.30	52,648,216.00	44,011,747.06	141,605,033.37	0.00	0.00	41,101,706.49	0.00	2,543,450,035.63	2,848,538,323.55
	0517019013	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	0.00	0.00	44,959,063.92	0.00	0.00	351,245,802.42
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	10,424,520.60	1,359,000.80	5,161,122.98	1,482,065.79	25,431,055.02	45,791,532.59	0.00	0.00	6,189,053.15	0.00	0.00	95,838,350.92
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	15,151,917.38	1,092,983.75	427,835.14	6,831,092.60	13,374,984.75	21,232,366.80	0.00	0.00	0.00	0.00	0.00	58,111,180.41
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	4,838,824.89	440,625.15	4,280,436.78	2,168,087.00	21,315,518.93	22,951,065.47	0.00	0.00	1,975,210.82	0.00	0.00	57,969,769.04
	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	32,279,348.08	16,610,946.25	9,803,946.90	45,689,720.60	68,345,121.50	80,097,958.54	0.00	0.00	993,938.40	0.00	0.00	253,820,980.27
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	531,424.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,409,496.90	0.00	0.00	1,940,921.31
	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	58,724,439.15	0.00	21,377.00	8,974,032.80	101,163,964.07	138,583,970.00	0.00	0.00	4,828,921.90	0.00	0.00	312,296,704.92
	0517019020	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	0.00	0.00	0.00	0.00	0.00	239,758,859.80
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	2,739,174.37	645,821.67	677,758.79	0.00	1,221,058.75	92,800.00	0.00	0.00	0.00	11,816.12	0.00	5,388,429.69
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	14,759,901.05	48,610.00	0.00	9,944,187.00	281,250.00	0.00	0.00	0.00	0.00	0.00	2,623,976,198.18	2,649,010,146.23
	0517021001	UNIVERSITY OF IBADAN	27,499,602.67	9,939,232.89	4,538,393.46	49,967,089.56	47,527,260.18	22,993,991.89	0.00	0.00	4,102,982.72	86,792.97	24,316,542.59	190,971,888.93
	0517021002	UNIVERSITY OF LAGOS	1,305,468,123.97	5,685,290.99	1,363,161.41	88,170,982.20	507,560,338.97	237,621,486.34	0.00	0.00	86,132.25	0.00	0.00	2,145,955,516.13
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	23,141,196.97	4,314,739.20	1,802,500.00	4,949,780.00	6,345,769.51	12,254,798.26	0.00	0.00	6,223,799.91	32,006.05	0.00	59,064,589.89
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	27,336,741.61	61,026,087.49	504,865.78	0.00	4,958,169.25	8,684,063.26	0.00	0.00	0.00	0.00	6,980,945.00	109,490,872.38
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	8,663,975.88	0.00	0.00	17,952,667.34	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	26,631,643.22
	0517021006	UNIVERSITY OF BENIN	134,996,021.95	4,286,267.38	1,984,859.47	0.00	21,383,246.00	19,886,341.65	0.00	0.00	5,432,164.88	4,199,884.69	0.00	192,168,786.02
	0517021007	UNIVERSITY OF JOS	50,981,510.00	5,234,675.42	4,700,453.20	55,764,991.34	25,237,127.93	19,012,300.56	0.00	0.00	6,157,223.43	5,314,432.11	0.00	172,402,713.97
	0517021008	UNIVERSITY OF CALABAR	17,695,855.10	23,680,918.50	9,819,685.50	15,416,000.00	5,742,519.75	18,315,263.60	0.00	0.00	43,617,889.29	0.00	0.00	134,288,131.74
	0517021009	UNIVERSITY OF ILORIN	364,117,362.39	12,078,881.76	33,775,552.52	202,899,394.71	95,066,517.96	22,243,729.43	0.00	0.00	646,509,528.94	29,574,911.43	0.00	1,406,265,879.13
	0517021010	UNIVERSITY OF ABUJA	242,354,158.75	1,760,230.66	69,962,846.14	171,576,540.23	57,606,600.04	245,702,620.94	0.00	0.00	4,022,618.63	0.00	0.00	792,985,615.38

	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	95,040.00	0.00	4,305,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,400,040.00
	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	640,763.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	640,763.76
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	5,250,166.21	473,291.85	0.00	15,140,000.00	21,447,306.93	24,385,914.80	0.00	0.00	12,278,820.01	1,478.13	0.00	78,976,977.92
	0517021014	UNIVERSITY OF PORT HARCOURT	262,051,666.25	32,335,738.29	1,786,417.50	127,741,774.80	472,832,162.62	458,580,826.60	0.00	0.00	0.00	0.00	0.00	1,355,328,586.06
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	18,568,133.73	5,821,637.76	0.00	7,030,000.00	7,774,755.55	16,898,649.45	0.00	0.00	5,421,186.44	28,117,191.80	369,485,270.04	459,116,824.78
	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	5,127,435.53	5,953,515.19	8,916,936.95	8,627,825.00	5,949,635.21	11,470,998.69	0.00	0.00	2,210,688.31	0.00	60,894,700.39	109,151,735.27
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	8,758,901.97	7,543,709.47	2,427,488.68	1,357,142.86	2,876,818.29	6,213,801.95	0.00	0.00	618,691.76	0.00	3,150,000.00	32,946,554.97
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	15,700,862.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,700,862.26
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	13,800,548.98	17,222,731.51	50,340,311.00	77,486,769.57	157,367,268.32	186,690,062.14	0.00	0.00	174,642,563.08	0.00	54,732,141,845.00	55,409,692,099.61
	0517021020	UNIVERSITY OF UYO	16,108,938.84	4,091,400.59	10,050.00	30,184,000.00	1,855,585.00	45,152,553.40	0.00	0.00	3,009,425.20	0.00	78,899.51	100,490,852.54
	0517021021	UNIVERSITY OF MAIDUGURI	1,097,215.88	8,180,436.73	0.00	7,143,488.00	33,072,534.41	6,391,129.01	0.00	0.00	4,460,750.90	0.00	788,328,125.68	848,673,680.61
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	8,062,380.85	2,401,713.10	2,359,395.99	49,248,034.00	16,276,405.53	23,301,070.14	0.00	0.00	4,861,460.21	0.00	0.00	106,510,459.81
	0517021023	BAYERO UNIVERSITY, KANO	32,269,339.70	31,422,725.84	6,469,420.84	20,400,048.34	19,774,211.75	69,284,719.66	0.00	0.00	12,620,444.21	0.00	0.00	192,240,910.35
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	8,817,732.32	2,171,982.65	0.00	10,820,658.10	864,599.88	6,233,504.35	0.00	0.00	26,247,200.59	0.00	25,494,594.99	80,650,272.88
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	329,538.92	13,885,201.47	14,136,005.30	21,079,043.67	21,045,876.41	44,036,848.82	0.00	0.00	8,478,976.38	0.00	639,597,045.35	762,588,536.30
	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	139,501.59	527,943.77	0.00	4,775,125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,442,570.37
	0517021027	ARABIC LANGUAGE VILLAGE BORNO	399,267.67	0.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	100,250,000.00	100,649,867.67
	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	1,343,635.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,343,635.57
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	10,802,828.56	11,288,946.36	0.00	5,305,720.00	13,516,957.52	29,009,289.99	0.00	0.00	23,612,534.37	0.00	8,473,872.95	102,010,149.75
	0517021030	FEDERAL UNIVERSITY OTUOKE	233,895.75	680.00	867,716.45	18,681,111.00	751,511.92	9,726,166.74	0.00	0.00	4,972,579.37	0.00	0.00	35,233,661.22
	0517021031	FEDERAL UNIVERSITY DUTSE	23,170,760.51	9,916,884.89	5,539,040.35	10,704,255.92	75,073,687.67	38,437,563.26	0.00	0.00	0.00	0.00	0.00	162,842,192.60

	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	17,961,338.51	33,062,000.88	32,000.00	12,150,420.10	18,834,815.56	20,558,690.53	0.00	0.00	15,940,523.41	149,344.00	0.00	118,689,132.99
	0517021033	FEDERAL UNIVERSITY LAFIA	3,019,531.00	11,770,015.73	0.00	11,922,500.00	0.00	4,517,142.00	0.00	0.00	0.00	0.00	0.00	31,229,188.73
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	20,823,473.10	14,154,591.80	30,868,934.90	70,975,537.60	27,928,549.06	106,398,236.14	0.00	0.00	40,462,740.53	0.00	0.00	311,612,063.14
	0517021035	FEDERAL UNIVERSITY KASHERE	11,586,648.65	1,914,049.74	0.00	0.00	227,500.00	0.00	0.00	0.00	2,745,973.13	0.00	0.00	16,474,171.52
	0517021036	FEDERAL UNIVERSITY LOKOJA	4,277,317.74	5,437,585.25	13,000.00	1,320,375.71	2,202,734.04	7,131,205.74	0.00	0.00	536,150.00	0.00	0.00	20,918,368.48
	0517021037	FEDERAL UNIVERSITY WUKARI	18,317,556.37	1,716,941.76	0.00	11,731,244.09	6,210,532.00	44,561,489.49	0.00	0.00	16,029,664.01	0.00	0.00	98,567,427.71
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	7,680,653.50	7,158,267.59	667,007.14	280,000.00	0.00	4,443,034.36	0.00	0.00	5,320,478.18	0.00	0.00	25,549,440.78
	0517021039	FEDERAL UNIVERSITYOF GASHUA	10,436,969.99	11,393,179.36	70,151.85	6,936,000.00	11,811,884.38	12,995,057.28	0.00	0.00	7,447,998.32	0.00	0.00	61,091,241.16
	0517021040	FEDERAL UNIVERSITYOF GUSAU	6,919,199.35	7,130,590.22	15,800.00	3,996,000.00	738,672.62	12,302,863.77	0.00	0.00	10,931,293.79	0.00	0.00	42,034,419.75
	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,212,594.10	1,156,352.48	141,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,510,446.58
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	12,260,871.50	245,486.56	1,070,387.86	3,255,152.41	2,499,364.07	4,066,537.44	0.00	0.00	0.00	0.00	0.00	23,397,799.84
	0517024001	NATIONAL OPEN UNIVERSITY	9,537,514.38	2,486,405.32	20,311,670.44	7,717,500.00	237,211,187.75	114,475,207.20	0.00	0.00	3,841,981.70	9,459,490.48	0.00	405,040,957.27
	0517026001	F.S.C. SOKOTO	207,394.04	0.00	0.00	1,639,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,846,394.04
	0517026002	FGC AZARE	0.00	667,664.63	301,875.00	0.00	10,388,945.50	564,618.73	0.00	0.00	23,000.00	0.00	0.00	11,946,103.86
	0517026003	FGC BUNI-YADI	961,195.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	961,195.72
	0517026004	FGC BIRIN YAURI	0.00	832,882.85	0.00	0.00	5,137,323.74	0.00	0.00	0.00	0.00	0.00	0.00	5,970,206.59
	0517026005	FGC DAURA	0.00	211,894.60	0.00	80,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	291,894.60
	0517026006	FGC GANYE	0.00	1,894,774.74	0.00	2,590,202.30	0.00	2,769,757.32	0.00	0.00	0.00	0.00	0.00	7,254,734.36
	0517026007	FGC GARKI	0.00	2,232,051.99	0.00	0.00	0.00	1,523,125.00	0.00	0.00	0.00	0.00	0.00	3,755,176.99
	0517026009	FGC IKET NISE	0.00	913,244.30	0.00	0.00	0.00	2,961,600.00	0.00	0.00	0.00	0.00	0.00	3,874,844.30
	0517026010	FGC IKET VANDAKYA	0.00	1,136,643.99	1,191,300.00	0.00	3,001,250.00	373,600.00	0.00	0.00	30,159.47	0.00	0.00	5,732,953.46
	0517026011	FGC IKOM	243,586.11	1,872,875.94	0.00	0.00	0.00	1,480,000.00	0.00	0.00	0.00	0.00	0.00	3,596,462.05
	0517026012	FGC IKOT EKPENE	3,336,474.12	2,980,902.12	0.00	0.00	807,500.00	0.00	0.00	0.00	0.00	0.00	0.00	7,124,876.24
	0517026013	FGC IKURIN	0.00	1,726,761.92	0.00	0.00	3,500,000.00	1,281,200.00	0.00	0.00	141,992.66	0.00	30,000,000.00	36,649,954.57
	0517026014	FGC JOS	1,487,076.11	638,735.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,107,625.45	91,233,437.14

	0517026015	FGC KADUNA	786,637.59	0.00	0.00	0.00	0.00	6,804,000.00	0.00	0.00	0.00	0.00	92,649,003.66	100,239,641.25
	0517026016	FGC KANO	486,438.52	865,359.09	343,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,695,397.61
	0517026017	FGC KEFFI	415,272.11	3,282,260.79	0.00	0.00	3,370,057.03	4,171,033.13	0.00	0.00	0.00	0.00	0.00	11,238,623.06
	0517026018	FGC KIYAWA	1,373,364.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,373,364.00
	0517026019	FGC KWALI	0.00	4,699,677.76	0.00	0.00	6,199,264.46	0.00	0.00	0.00	0.00	0.00	0.00	10,898,942.22
	0517026020	FGC MAIDUGURI	1,276,222.50	652,017.80	600,000.00	0.00	0.00	255,140.00	0.00	0.00	0.00	0.00	0.00	2,783,380.30
	0517026021	FGC MINJIBIR	0.00	3,564,642.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,564,642.80
	0517026022	FGC MINNA	433,415.70	100,000.00	0.00	0.00	624,250.00	2,265,420.00	0.00	0.00	0.00	2,292,124.70	0.00	5,715,210.40
	0517026023	FGC ODIKOLOGUNA	460,000.00	359,972.47	0.00	0.00	36,250.00	804,230.00	0.00	0.00	0.00	0.00	0.00	1,660,452.47
	0517026024	FGC ODOGBOLU	1,547,729.93	1,698,199.89	0.00	0.00	1,481,506.25	0.00	0.00	0.00	1,101,987.52	575,695.47	0.00	6,405,119.06
	0517026025	FGC OGBOMOSHMO	2,330,610.36	0.00	0.00	0.00	0.00	350,000.00	0.00	0.00	0.00	0.00	0.00	2,680,610.36
	0517026026	FGC OGOJA	2,260,122.92	1,008,718.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,268,841.67
	0517026027	FGC OHAFIA	85,097.36	7,840,270.26	90,677.50	0.00	174,379.75	2,433,000.41	0.00	0.00	55,695.30	239,592.13	0.00	10,918,712.70
	0517026028	FGC OKIGWE	1,093,648.53	1,102,771.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,196,419.98
	0517026029	FGC OKPOSI	1,319,446.53	981,100.00	0.00	0.00	0.00	1,397,000.00	0.00	0.00	0.00	0.00	0.00	3,697,546.53
	0517026030	FGC ONITSHA	709,110.24	1,161,683.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,870,794.15
	0517026031	FGC PORT HARCOURT	616,017.27	1,627,217.20	0.00	0.00	0.00	14,400.00	0.00	0.00	0.00	0.00	0.00	2,257,634.47
	0517026032	FGC POTISKUM	687,000.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	687,000.01
	0517026033	FGC RUBBOCHI	0.00	3,511,346.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,511,346.36
	0517026034	FGC SOKOTO	400,000.00	0.00	0.00	2,999,999.94	0.00	1,860,000.00	0.00	0.00	0.00	0.00	0.00	5,259,999.94
	0517026035	FGC UGWOLAWO	1,545,736.31	3,122,100.72	1,383,579.45	0.00	456,250.00	585,306.00	0.00	0.00	249,622.90	0.00	0.00	7,342,595.38
	0517026036	FGC WARRI	791,813.12	0.00	0.00	2,238,600.00	98,000.00	2,144,000.00	0.00	0.00	0.00	0.00	0.00	5,272,413.12
	0517026037	FGC ZARIA	0.00	0.00	0.00	0.00	447,897.19	0.00	0.00	0.00	0.00	0.00	0.00	447,897.19
	0517026038	FGC, BILLIRI	243,128.98	2,851,864.96	0.00	0.00	0.00	1,905,019.36	0.00	0.00	0.00	0.00	0.00	5,000,013.30
	0517026039	FGC, IDO-ANI	66,400.00	1,848,787.25	0.00	2,390,000.00	0.00	9,000,000.00	0.00	0.00	0.00	0.00	0.00	13,305,187.25

	0517026040	FGC, IKOLE	1,143,503.67	176,553.58	0.00	0.00	0.00	752,410.00	0.00	0.00	0.00	0.00	0.00	2,072,467.25
	0517026041	FGGC ABAJI	0.00	3,395,520.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,395,520.75
	0517026042	FGGC ABULOMA	60,000.00	638,317.08	1,980,304.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,678,621.28
	0517026043	FGGC AKURE	0.00	1,600,902.38	0.00	0.00	0.00	3,220,000.00	0.00	0.00	0.00	0.00	0.00	4,820,902.38
	0517026044	FGGC ANKA	0.00	2,434,738.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,434,738.86
	0517026045	FGGC BAJOGA	325,352.26	1,611,284.22	0.00	0.00	0.00	57,000.00	0.00	0.00	0.00	0.00	0.00	1,993,636.48
	0517026046	FGGC BAKORI	421,330.41	0.00	1,230,488.50	268,740.00	375,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,295,558.91
	0517026047	FGGC BAUCHI	422,379.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	422,379.97
	0517026048	FGGC BENIN	104,790.00	0.00	2,942,625.00	0.00	0.00	6,434,167.00	0.00	0.00	0.00	0.00	0.00	9,481,582.00
	0517026049	FGGC BIDA	492,407.37	3,314,196.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,806,603.48
	0517026050	FGGC BWARI	0.00	445,902.07	157,500.00	0.00	0.00	464,550.00	0.00	0.00	0.00	0.00	0.00	1,067,952.07
	0517026051	FGGC CALABAR	0.00	585,211.71	0.00	0.00	0.00	1,580,080.00	0.00	0.00	139,693.49	0.00	0.00	2,304,985.19
	0517026052	FGGC EFON ALAYE	3,800.00	5,928,695.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,932,495.36
	0517026053	FGGC EFON IMNRINGI	0.00	2,344,537.72	0.00	0.00	0.00	810,422.54	0.00	0.00	0.00	0.00	0.00	3,154,960.26
	0517026054	FGGC ENUGU	200,483.38	2,422,902.62	2,649,439.99	0.00	1,593,822.07	1,235,413.00	0.00	0.00	878,105.49	0.00	0.00	8,980,166.56
	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	977,750.00	0.00	1,900,000.00	0.00	572,800.00	0.00	0.00	0.00	0.00	0.00	3,450,550.00
	0517026056	FGGC GBOKO	1,134,636.57	223,859.21	0.00	0.00	1,343,737.50	0.00	0.00	0.00	0.00	0.00	0.00	2,702,233.28
	0517026057	FGGC GUSAU	1,830,099.14	1,035,838.85	0.00	5,368,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,233,937.99
	0517026058	FGGC GWANDU	1,141,508.53	2,584,328.89	0.00	2,180,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,905,837.42
	0517026059	FGGC IBILLO	0.00	0.00	0.00	0.00	0.00	886,400.00	0.00	0.00	0.00	0.00	0.00	886,400.00
	0517026060	FGGC IBUSA	0.00	85,575.00	84,983.86	7,949,700.00	0.00	1,418,000.00	0.00	0.00	0.00	0.00	0.00	9,538,258.86
	0517026061	FGGC IKOT-OBIO-ITONG	877,494.89	2,572,735.07	0.00	0.00	17,350.00	0.00	0.00	0.00	0.00	0.00	0.00	3,467,579.96
	0517026062	FGGC ILORIN	1,384,448.59	592,279.10	0.00	0.00	0.00	3,331,839.80	0.00	0.00	0.00	0.00	0.00	5,308,567.49
	0517026063	FGGC IPETUMODU	506,960.03	1,136,367.32	0.00	2,856,000.00	1,272,125.00	670,000.00	0.00	0.00	0.00	0.00	0.00	6,441,452.34
	0517026064	FGGC JALINGO	0.00	270,884.49	0.00	2,338,402.50	0.00	1,269,254.70	0.00	0.00	0.00	0.00	0.00	3,878,541.69

	0517026065	FGGC KABBA	995,158.07	3,399,999.95	0.00	0.00	0.00	371,500.00	0.00	0.00	0.00	0.00	0.00	4,766,658.02
	0517026066	FGGC KAZAURE	1,249,527.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,249,527.81
	0517026067	FGGC KEANA	106,497.79	2,135,989.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,242,487.24
	0517026068	FGGC LANGTANG	0.00	1,961,454.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,961,454.22
	0517026069	FGGC LEJJA	180,987.45	7,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188,337.45
	0517026070	FGGC MONGUNO	500,000.00	3,070,686.18	0.00	2,160,000.00	0.00	1,080,000.00	0.00	0.00	0.00	0.00	0.00	6,810,686.18
	0517026071	FGGC NEW BUSA	533,802.23	3,691,023.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,224,825.91
	0517026072	FGGC OMU-ARAN	100,000.00	8,700,232.80	0.00	0.00	0.00	5,207,806.00	0.00	0.00	16,000.00	0.00	0.00	14,024,038.80
	0517026073	FGGC OWERRI	398,364.12	2,143,706.60	1,168,695.00	0.00	0.00	3,797,934.00	0.00	0.00	0.00	0.00	0.00	7,508,699.72
	0517026074	FGGC OYO	0.00	0.00	0.00	0.00	0.00	127,380.00	0.00	0.00	0.00	0.00	0.00	127,380.00
	0517026075	FGGC SHAGAMU	546,803.94	3,055,353.61	0.00	0.00	0.00	540,000.00	0.00	0.00	0.00	0.00	0.00	4,142,157.55
	0517026076	FGGC GUMI TAMBAWAL	0.00	274,900.00	0.00	1,771,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,045,900.00
	0517026077	FGGC UMUAHIA	151,147.50	2,054,974.37	0.00	677,555.56	478,229.50	2,071,768.84	0.00	0.00	0.00	0.00	0.00	5,433,675.78
	0517026078	FGGC WUKARI	0.00	2,554,453.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,554,453.82
	0517026079	FGGC, YOLA	0.00	1,524,494.90	0.00	0.00	924,525.00	2,912,143.02	0.00	0.00	0.00	0.00	0.00	5,361,162.92
	0517026080	FSTC AHOADA	10,000.00	12,000.00	0.00	0.00	0.00	14,876,967.20	0.00	0.00	0.00	0.00	0.00	14,898,967.20
	0517026081	FSTC AWKA	3,000.00	274,777.95	1,244,502.00	0.00	0.00	11,044,064.49	0.00	0.00	0.00	0.00	0.00	12,566,344.44
	0517026082	FSTC JUBU-IMUSHIN	260,124.44	1,149,267.93	503,480.00	0.00	0.00	8,322,830.03	0.00	0.00	0.00	0.00	0.00	10,235,702.40
	0517026083	FSTC MICHIKA	544,384.23	1,487,150.00	0.00	0.00	707,020.79	11,571,537.76	0.00	0.00	0.00	0.00	0.00	14,310,092.78
	0517026084	FSTC TUNGBO - YENAGOA	218,742.75	456,835.00	0.00	0.00	0.00	27,972,742.57	0.00	0.00	0.00	0.00	0.00	28,648,320.32
	0517026085	FSTC USI-EKITI	50,800.00	595,800.00	0.00	0.00	0.00	22,105,109.82	0.00	0.00	0.00	0.00	0.00	22,751,709.82
	0517026086	FTC IKARE	0.00	4,350,943.19	0.00	0.00	0.00	4,361,151.21	0.00	0.00	5,120,765.10	0.00	0.00	13,832,859.50
	0517026087	FTC ILESA	0.00	286,991.30	676,900.00	2,399,428.57	53,000.00	1,238,685.62	0.00	0.00	0.00	0.00	0.00	4,655,005.49
	0517026088	FTC JALINGO	0.00	0.00	0.00	0.00	3,094,500.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	4,094,500.00
	0517026089	FTC KAFANCHAN	0.00	0.00	94,857.14	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,094,857.14
	0517026090	FTC LASSA	0.00	150,000.00	0.00	2,996,000.00	0.00	11,038,148.17	0.00	0.00	0.00	0.00	0.00	14,184,148.17

	0517026091	FTC OHANSO	1,629,568.04	2,230,725.00	0.00	0.00	0.00	57,000.00	0.00	0.00	0.00	0.00	0.00	3,917,293.04
	0517026092	FTC OROZO	930,989.21	1,413,093.75	1,259,129.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,603,212.51
	0517026093	FTC OTOBI	232,000.00	5,145,958.04	0.00	0.00	1,692,428.25	1,619,339.20	0.00	0.00	0.00	0.00	0.00	8,689,725.49
	0517026094	FTC OTUPKO	1,344,999.76	3,096,809.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,441,809.16
	0517026095	FTC SHIRORO	0.00	3,560,817.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,560,817.64
	0517026096	FTC UROMI	1,370,136.50	17,500.00	0.00	0.00	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	1,687,636.50
	0517026098	FTC YABA	0.00	809,769.99	3,661,643.60	3,089,990.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	7,761,403.59
	0517026099	FTC ZURU	854,574.57	641,610.65	0.00	0.00	618,750.00	0.00	0.00	0.00	0.00	0.00	0.00	2,114,935.22
	0517026100	KING'S COLLEGE	0.00	4,332,428.35	2,122,600.00	3,550,050.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,005,078.35
	0517026101	QUEEN'S COLLEGE LAGOS	0.00	6,271,123.96	367,000.00	3,990,000.00	1,750,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,378,123.95
	0517026102	SULEJA ACADEMY	0.00	387,337.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387,337.50
	0517026103	FSTC,DOMA	500,000.00	850,000.00	776,902.50	0.00	1,994,924.00	1,056,130.60	0.00	0.00	0.00	0.00	0.00	5,177,957.10
	0517026104	FSTC DAYI	323,268.56	186,220.50	1,607,073.55	0.00	42,875.00	401,928.00	0.00	0.00	0.00	0.00	0.00	2,561,365.61
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	726,479.30	10,300,394.32	3,158,322.00	8,650,268.60	0.00	0.00	0.00	0.00	0.00	22,835,464.22
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	229,590.20	22,114,616.80	56,247,823.80	34,014,015.79	96,887,309.68	0.00	0.00	4,714,625.40	0.00	724,983,734.44	939,191,716.10
	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	428,620.00	63,598,321.98	64,026,941.98
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	1,178,248.00	50,356,934.85	10,614,532.50	0.00	1,241,871.25	543,854.00	0.00	0.00	0.00	0.00	0.00	63,935,440.60
	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	8,349,145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,824,635.00	61,173,780.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	30,760,721.16	136,432,813.80	0.00	91,606,640.00	1,414,237.50	5,511,116.00	0.00	0.00	0.00	154,224.60	1,224,747,360.64	1,490,627,113.70
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	0.00	331,500.00	0.00	0.00	0.00	0.00	0.00	4,952,000.00	5,283,500.00
	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	541,699.85	0.00	0.00	0.00	0.00	374,750.11	916,449.96
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	335,200.00	0.00	804,006.81	0.00	300,000.00	240,000.00	0.00	0.00	0.00	0.00	0.00	1,679,206.81
	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	454,208.52	6,292,000.00	7,425,197.68	666,400.00	0.00	0.00	0.00	0.00	13,270,000.00	28,107,806.20

	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	25,500.00	2,231,500.00	2,404,301.05	2,817,953.77	0.00	0.00	0.00	0.00	9,277,611.12	16,756,865.94
	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	598,500.00	0.00	2,439,062.50	883,850.00	0.00	0.00	0.00	0.00	0.00	3,921,412.50
	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	1,548,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,548,550.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	26,500.00	6,833,467.62	2,658,185.00	2,154,737.00	0.00	0.00	0.00	137,775.00	11,760,000.00	23,570,664.62
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	638,897.78	262,748.48	17,000.00	3,893,100.00	3,802,975.00	0.00	0.00	0.00	0.00	0.00	0.00	8,614,721.26
	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,857,358.00	32,857,358.00
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	1,930,167.50	374,062.50	0.00	0.00	0.00	0.00	0.00	161,664,999.89	163,969,229.89
	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	825,305.00	4,047,099.93	220,000.00	0.00	0.00	0.00	0.00	0.00	0.00	28,209,999.70	33,302,404.63
	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	253,855.65	0.00	0.00	7,125.00	0.00	0.00	0.00	0.00	0.00	0.00	260,980.65
	0521018001	NURSE TUTOR TRAINING - ENUGU	157,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,076,965.00	5,234,465.00
	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,682,874.93	8,682,874.93
	0521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	0.00	1,250,000.00	0.00	0.00	0.00	0.00	0.00	18,161,435.06	19,411,435.06
	0521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	7,875.00	44,100.00	0.00	0.00	0.00	0.00	0.00	51,975.00
	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,082,900.02	12,082,900.02
	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	2,518,580.21	187,854.06	1,113,160.00	4,284,735.00	5,049,866.50	2,468,555.40	0.00	0.00	0.00	0.00	0.00	15,622,751.16
	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	963,393.10	0.00	0.00	210,000.00	0.00	200,000.00	0.00	0.00	0.00	49,000.00	0.00	1,422,393.10
	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	2,881,589.58	132,525.38	446,044.90	3,470,530.00	3,410,196.00	670,353.20	0.00	0.00	0.00	0.00	0.00	11,011,239.06
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	77,702,699.00	6,047,628.43	2,886,412.56	47,022,965.20	14,347,453.78	638,722,819.78	0.00	0.00	15,726,654.43	0.00	0.00	802,456,633.18
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	2,648,606.60	1,712,957.04	11,414,306.19	230,000.00	2,360,706.25	7,928,129.80	0.00	0.00	7,331,013.99	429,450.00	0.00	34,055,169.87
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	1,459,049.06	1,305,588.37	4,481,014.09	267,300.00	190,774.31	0.00	0.00	0.00	956,027.20	0.00	0.00	8,659,753.03
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	45,699,215.20	23,798,088.42	0.00	51,600,613.60	68,938,778.13	55,279,920.00	0.00	0.00	6,919,795.20	0.00	40,000,000.00	292,236,410.54
	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	3,414,020.94	1,844,867.75	9,850,738.76	0.00	6,002,525.25	9,230,189.40	0.00	0.00	0.00	0.00	0.00	30,342,342.11

	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	104,258.33	4,847,837.93	224,010.00	725,400.00	4,228,760.94	1,805,096.00	0.00	0.00	6,266,563.81	0.00	0.00	18,201,927.01
	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	599,235.88	1,914,888.42	411,971.63	0.00	6,743,543.75	6,597,175.00	0.00	0.00	11,104,162.73	0.00	0.00	27,370,977.41
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	1,013,633.65	4,179,312.71	292,224.10	0.00	1,327,500.00	2,463,041.39	0.00	0.00	9,303,682.20	1,010,385.88	0.00	19,589,779.93
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	1,191,013.25	8,250,437.32	26,550,818.59	0.00	2,629,051.41	6,068,037.20	0.00	0.00	14,455,391.83	0.00	0.00	59,144,749.61
	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	304,896.10	32,398,241.95	0.00	63,811,212.80	47,170,056.00	39,306,809.40	0.00	0.00	15,042,765.72	0.00	0.00	198,033,981.97
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	488,498.16	1,079,510.00	6,665,118.17	4,944,444.48	0.00	0.00	0.00	0.00	682,500.00	0.00	0.00	13,860,070.81
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	484,052.18	3,553,869.28	5,731,779.23	6,738,200.00	0.00	0.00	0.00	0.00	6,056,438.49	0.00	0.00	22,564,339.18
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	1,205,791.98	0.00	5,194,440.06	5,894,531.59	2,228,508.13	198,360.00	0.00	0.00	2,058,144.49	0.00	0.00	16,779,776.24
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	1,436,628.92	2,793,965.10	5,830,233.67	0.00	0.00	0.00	0.00	0.00	0.00	557,014.00	0.00	10,617,841.69
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	1,538,514.15	2,063,988.91	3,479,492.89	1,156,200.00	0.00	2,449,635.20	0.00	0.00	8,501,996.70	918,837.70	0.00	20,108,665.55
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	834,412.80	105,000.00	10,591,789.30	2,367,688.00	0.00	313,374.00	0.00	0.00	2,596,043.05	0.00	0.00	16,808,307.15
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	301,049.31	930,783.94	2,328,309.89	504,952.77	3,678,579.64	1,435,025.91	0.00	0.00	14,906,437.13	1,091,791.37	0.00	25,176,929.95
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	302,179.52	2,709,751.91	1,355,834.43	0.00	712,425.00	766,818.00	0.00	0.00	1,728,854.73	0.00	0.00	7,575,863.59
	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	1,619,750.09	133,529.40	185,307.34	8,461,000.00	112,500.00	0.00	0.00	0.00	0.00	0.00	0.00	10,512,086.83
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	965,000.00	25,000.00	0.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	1,090,000.00
	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	418,602.55	330,000.00	700,000.00	2,510,340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,958,942.55
	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	9,439,911.20	1,446,745.35	6,112,198.04	17,070,641.90	11,537,899.50	38,692,991.80	0.00	0.00	0.00	0.00	0.00	84,300,387.78
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	6,185,283.89	5,379,123.81	3,009,031.58	9,010,308.97	16,911,858.11	4,462,789.50	0.00	0.00	0.00	0.00	0.00	44,958,395.86
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	185,980.64	0.00	1,942,000.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,167,980.64
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	830,993.12	360,811.84	1,303,220.70	8,245,580.00	1,479,750.00	848,573.00	0.00	0.00	483,764.00	0.00	0.00	13,552,692.65
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	18,285,597.36	7,766,083.70	8,724,210.22	25,544,322.00	14,162,750.60	14,358,750.15	0.00	0.00	29,014,067.37	0.00	0.00	117,855,781.39

	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	764,321.56	0.00	22,750.00	0.00	71,650.00	8,000.00	0.00	0.00	0.00	0.00	0.00	866,721.56
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	3,621,772.64	0.00	14,156,373.17	7,626,315.86	479,253.00	9,015,859.61	0.00	0.00	12,877,625.65	308,503.36	0.00	48,085,703.30
	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	1,911,842.87	0.00	4,273,741.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265,000.00	6,450,584.34
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	3,035,689.59	1,024,537.50	0.00	422,400.00	18,464,067.36	1,111,200.00	0.00	0.00	438,657.90	161,031.76	0.00	24,657,584.11
	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	1,965,339.56	0.00	2,500,000.00	0.00	0.00	0.00	0.00	0.00	4,700,000.00	0.00	0.00	9,165,339.56
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	2,265,618.33	4,289,807.75	220,545.00	0.00	163,750.00	8,820,686.40	0.00	0.00	15,203,810.00	2,122,457.42	0.00	33,086,674.89
	0521027018	FEDERAL MEDICAL CENTRE, OWO	87,000.00	2,650,999.96	1,368,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,105,999.96
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	3,437,740.91	4,006,799.36	2,406,513.75	1,358,050.98	1,167,916.74	2,062,690.86	0.00	0.00	5,160,034.62	0.00	40,731,630.04	60,331,377.28
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	3,307,145.56	0.00	14,386,843.80	0.00	4,164,545.94	1,479,769.41	0.00	0.00	12,634,957.54	0.00	0.00	35,973,262.25
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	80,520,740.65	2,999,892.07	14,945,618.28	9,335,000.00	2,235,125.00	5,653,980.00	0.00	0.00	38,938,071.19	0.00	0.00	154,628,427.18
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	23,839,024.02	4,046,371.91	7,890,503.50	14,811,306.40	9,068,735.00	24,743,777.20	0.00	0.00	58,257,009.70	0.00	0.00	142,656,727.73
	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	1,318,500.64	0.00	873,323.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,191,824.00
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	6,962,950.95	78,281.25	2,502,523.00	1,557,278.55	0.00	189,600.00	0.00	0.00	336,000.00	0.00	99,348,669.48	110,975,303.23
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	3,427,712.59	3,850,000.00	0.00	3,907,195.03	5,023,643.72	0.00	0.00	11,318,634.77	0.00	342,865,384.54	370,392,570.64
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	4,181,822.14	6,471,313.79	4,467,931.40	34,500.00	2,934,565.65	0.00	0.00	0.00	0.00	27,027,352.36	45,117,485.34
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	1,825,075.43	7,221,759.38	0.00	0.00	3,776,231.27	0.00	0.00	3,675,143.69	0.00	0.00	16,498,209.77
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	325,410.00	4,178,000.00	218,880.00	2,899,655.00	5,694,414.42	0.00	0.00	11,873,494.07	0.00	56,196,159.48	81,386,012.97
	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	2,909,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,909,175.00
	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	389,331.40	23,624.50	746,398.30	0.00	0.00	8,064.00	0.00	0.00	0.00	0.00	0.00	1,167,418.20
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	1,022,043.76	68,435.00	14,781,770.90	26,754,078.40	15,816,510.28	51,797,358.40	0.00	0.00	70,532,245.36	2,111,762.98	27,999,375.00	210,883,580.08
	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	28,667.60	5,120,166.00	12,522,111.05	23,835,023.00	18,402,556.50	27,207,686.94	0.00	0.00	47,920,086.80	0.00	1,320,162,996.43	1,455,199,294.32
	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	10,430,489.92	2,246,778.43	4,540,872.10	62,298,245.36	14,254,233.20	10,498,358.00	0.00	0.00	44,437,898.42	182,000.00	0.00	148,888,875.44
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	6,535,095.27	107,095.50	3,094,286.00	12,489,996.00	9,770,142.50	15,132,911.26	0.00	0.00	8,618,467.99	0.00	91,135,801.59	146,883,796.10

	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	18,349,992.57	0.00	3,425,664.70	231,484.40	102,500.00	334,605.40	0.00	0.00	242,800.00	0.00	0.00	22,687,047.07
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,537,480.25	182,537,480.25
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	37,807.30	2,667,184.16	16,576,275.90	17,434,856.60	651,000.00	2,033,284.00	0.00	0.00	4,239,498.58	223,052.05	107,703,736.05	151,566,694.64
	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	71,181,448.47	27,306,247.40	105,554,121.58	16,268,418.82	0.00	0.00	1,448,073.53	0.00	710,143,592.00	931,901,901.80
	0521027039	NATIONAL EYE CENTRE KADUNA	349,317.67	49,850.01	8,636,399.35	8,980,942.53	0.00	712,022.00	0.00	0.00	0.00	0.00	34,770,212.90	53,498,744.46
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	349,317.67	49,850.01	386,260.50	6,280,942.50	0.00	712,022.00	0.00	0.00	0.00	0.00	32,433,724.69	40,212,117.37
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	1,014,144.39	0.00	0.00	0.00	0.00	8,350.00	94,250.00	3,851,015.00	4,967,759.39
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	2,866,291.28	2,511,040.00	11,721,972.80	0.00	7,042,704.00	0.00	0.00	0.00	0.00	15,000,000.00	39,142,008.08
	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	1,835,690.53	1,549,371.57	4,545,325.00	7,149,360.00	3,634,350.00	0.00	0.00	0.00	15,393,437.07	0.00	0.00	34,107,534.17
	0521029006	PHS, KANO	834,412.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	834,412.80
	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	446,044.90	3,470,530.00	3,402,321.00	670,353.20	0.00	0.00	0.00	2,794,746.50	0.00	10,783,995.60
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	951,218.20	0.00	141,750.00	20,800.00	0.00	1,912,329.04	0.00	0.00	363,425.20	0.00	0.00	3,389,522.44
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	82,530.80	672,144.57	17,000.00	3,885,000.00	1,381,074.01	1,225,772.52	0.00	0.00	17,181,228.17	0.00	0.00	24,444,750.08
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	499,420.19	4,072,291.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,571,711.53
	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	1,231,425.48	0.00	0.00	0.00	9,578,708.22	0.00	0.00	0.00	0.00	4,801,500.00	15,611,633.70
	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	231,896.79	0.00	0.00	0.00	846,930.00	0.00	0.00	0.00	0.00	0.00	1,078,826.79
	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	2,533,691.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,533,691.40
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	306,751.53	0.00	0.00	0.00	0.00	607,526.80	0.00	0.00	0.00	0.00	0.00	914,278.33
	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	99,957.90	0.00	2,077,047.41	0.00	0.00	0.00	0.00	0.00	848,750.04	0.00	0.00	3,025,755.35
	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	574,129.79	2,541,000.00	0.00	0.00	0.00	0.00	433,650.00	0.00	0.00	3,548,779.78
	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	312,276.84	0.00	528,339.00	56,762.00	0.00	0.00	0.00	0.00	0.00	897,377.84
	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	138,816.08	231,264.00	0.00	866,150.00	1,578,677.00	0.00	0.00	6,802,658.00	0.00	0.00	9,617,565.08

	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	182,824.24	304,795.03	2,468,387.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,956,007.03
	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,589,142.16	0.00	0.00	7,589,142.16
	0521049001	NATIONAL HOSPITAL	780,000.00	0.00	0.00	0.00	20,646,334.82	0.00	0.00	0.00	0.00	0.00	0.00	21,426,334.82
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	1,126,440.48	17,902,505.18	92,049,108.83	40,000.00	3,073,275.00	31,299,965.25	0.00	0.00	0.00	0.00	0.00	145,491,294.74
	0535002001	NATIONAL PARK HEADQUARTERS	0.00	11,172,590.28	1,768,409.57	0.00	978,096.90	11,351,614.21	0.00	0.00	0.00	0.00	0.00	25,270,710.97
	0535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	1,348,328.11	0.00	0.00	0.00	0.00	0.00	1,348,328.11
	0535004001	OYO NATIONAL PARK	0.00	249,940.63	0.00	0.00	0.00	1,995,974.40	0.00	0.00	0.00	0.00	0.00	2,245,915.03
	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	6,499,945.90	1,603,372.10	13,446,813.20	12,767,804.00	5,688,436.40	0.00	0.00	549,937.50	0.00	0.00	40,556,309.10
	0535007001	CROSS RIVER NATIONAL PARK	199,941.00	0.00	0.00	0.00	0.00	772,717.25	0.00	0.00	0.00	0.00	0.00	972,658.25
	0535008001	KAMUKU NATIONAL PARK	0.00	13,340.00	0.00	0.00	0.00	5,994,974.26	0.00	0.00	0.00	0.00	0.00	6,008,314.26
	0535009001	OKUMU NATIONAL PARK	0.00	892,445.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	892,445.39
	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	2,756,185.76	8,234,472.49	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,010,658.24
	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	1,987,133.17	379,429.08	2,650,893.89	0.00	90,250.00	27,100.00	0.00	0.00	0.00	0.00	0.00	5,134,806.14
	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	86,969.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86,969.32
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	44,768,243.11	0.00	0.00	0.00	81,552,208.59	0.00	0.00	0.00	0.00	267,314,875.65	393,635,327.35
	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	396,739.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	396,739.97
	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	2,755,423.00	2,438,000.00	8,235,000.00	15,390,920.29	0.00	0.00	0.00	0.00	93,598,656.91	122,418,000.20
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	2,964,204.90	10,061,590.00	7,931,384.00	3,920,120.00	0.00	0.00	8,105,775.30	0.00	0.00	32,983,074.20
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	1,300,556.25	3,328,870.62	32,378,222.40	9,465,700.00	76,000.00	0.00	0.00	5,676,680.63	0.00	0.00	52,226,029.90
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	435,268.12	0.00	0.00	0.00	0.00	5,079,019.63	0.00	0.00	0.00	0.00	0.00	5,514,287.74
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	12,135,561.16	5,211,173.66	10,000,000.00	0.00	0.00	0.00	0.00	0.00	27,346,734.82
	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	241,344.40	3,768,510.60	36,289,589.63	11,264,122.00	0.00	0.00	0.00	0.00	1,667,815,738.21	1,719,379,304.84
		GRAND-TOTAL	**14,249,952,742.22**	**33,285,384,969.96**	**14,965,981,587.24**	**22,380,617,309.93**	**13,923,190,438.97**	**57,702,293,424.04**	**0.00**	**0.00**	**10,943,826,585.66**	**445,290,272.46**	**507,621,590,839.30**	**675,518,128,169.78**

NOTE 18:
AMORTIZATION CHARGES

S/N	ADMIN. CODE	MDA	Amortization Charges
			250101
			₦
		ADMINISTRATIVE SECTOR	
	0111001001	STATE HOUSE - HQTRS	2,033,639,908.87
	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	2,447,160.88
	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	7,747,960,115.46
	0111006001	NIPSS, KURU	19,847,500.00
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	29,932,985.66
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	20,700,064.05
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	70,475,147.83
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	79,153,036.83
	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	334,192,184.78
	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	6,430,982.15
	0112008001	GENERAL SERVICE	137,214,323.56
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	1,612,445,577.27
	0116003001	NIGERIAN ARMY	54,281,908.94
	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	119,533,893.00
	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	1,942,096.43
	0116015017	DEFENCE MISSIONS	715,750,000.00
	116018002	DEFENCE SPACE ADMINISTRATION	12,207,531.25
	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	514,619,349.70
	0119002001	TECHNICAL AIDS CORPS	11,143,375.13
	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	60,505,198.00
	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	11,951,550.06
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	2,674,502.39
	0119009105	FOREIGN MISSION: WASHINGTON	2,625,454.55
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	226,212,897.61
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	16,992,820.88

	0123005001	NEWS AGENCY OF NIGERIA	26,209,299.65
	0123006001	VOICE OF NIGERIA	16,519,098.27
	0123007001	NIGERIAN FILM CORPORATION	379,530,256.52
	0123008001	NATIONAL BROADCASTING COMMISION	228,853,218.67
	0123009001	NIGERIA PRESS COUNCIL	9,303,823.99
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	63,090,569.00
	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	2,738,682.50
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	46,271,610.25
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	62,193,702.85
	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	243,449,054.02
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	52,030,139.66
	0123011006	NATIONAL TROUPE OF NIGERIA	21,683,331.00
	0123011007	NATIONAL THEATRE	8,696,625.00
	0123011008	NATIONAL GALLERY OF ART	90,259,104.70
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	719,131.25
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	15,501,320.00
	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	72,825,767.86
	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	249,875.00
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	89,360,257.24
	0124002001	NIGERIAN PRISON SERVICE	982,352.35
	0124003001	NIGERIA IMMIGRATION SERVICE	57,900,088.59
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	77,787,627.41
	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	52,691,693.51
	0124007001	FEDERAL FIRE SERVICE	131,650,835.88
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	3,733,215.85
	0124012001	POLICE FORMATION & COMMAND HQTRS	1,617,362,685.14
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	181,608,102.77
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	4,191,102.80
	0125005005	FEDERAL TRAINING CENTRE,LAGOS	75,000.00
	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	476,500.00
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	66,632,135.23
	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	13,696,250.00

	0140001001	AUDITOR GENERAL FOR THE FEDERATION	2,222,407.50
	0147001001	FEDERAL CIVIL SERVICE COMMISSION	4,523,620.11
	0149001001	FEDERAL CHARACTER COMMISSION	27,716,238.34
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	721,579,678.73
	0157001001	NATIONAL SECURITY ADVISER	1,669,323,330.00
	0157003001	NATIONAL INTELLIGENT AGENCY	782,996,500.00
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	5,000,000.00
	0158001001	CODE OF CONDUCT TRIBUNAL	35,000.00
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	56,802,048.08
	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	20,542,714.46
	0161003001	NATIONAL COMMISSION FOR REFUGEES	1,244,427,445.54
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	1,253,631,795.17
	0161006001	NATIONAL MERIT AWARD	47,485,881.20
	0161007001	FEDERAL ROAD SAFETY COMMISSION	267,215,148.29
	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	69,365,746.21
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	204,257,104.94
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	120,953,703.90
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	1,208,025.00
	0161016001	NATIONAL LOTTERY TRUST FUND	11,001,812.50
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	54,092,110.21
	0161018001	SERVICOM	943,695.88
	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	483,696.38
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	263,687,927.24
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	60,490,213.66
	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	6,699,932.50
		TERTIARY EDUCATION TRUST FUND	14,936,650.84
		ECONOMIC SECTOR	**0.00**
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	2,259,557,694.57
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	63,663,860.56
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	166,330,184.54
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION-ILORIN	177,932,912.37
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	114,587,528.50

	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	202,799,143.64
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	176,830,429.56
	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	25,860,656.75
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	105,269,297.24
	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	120,953,703.90
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	60,666,694.29
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	36,434,219.94
	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	13,296,761.00
	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	159,351,803.24
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	44,028,071.08
	0215019001	VETERINARY COUNCIL OF NIGERIA	8,251,533.43
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	97,594,251.71
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION-IBADAN	37,662,850.00
	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	194,044,223.37
	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	12,200,000.14
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	4,806,279.75
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	4,806,279.75
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	22,650,000.00
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	484,696,717.56
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	21,668,208.97
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	42,914,376.30
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	70,711,496.16
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	9,087,553.80
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	19,318,608.29
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	231,239,177.45
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	16,886,510.51
	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	4,175,000.00
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	582,495,664.42
	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	108,257,255.77
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	62,282,416.09
	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	2,622,280.75
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	60,259,934.69

	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	140,206,767.43
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	275,913,461.42
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	12,448,400.00
	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	21,589,290.88
	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	573,356,286.33
	0222005001	INDUSTRIAL TRAINING FUND	284,964,822.71
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	69,035,826.13
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	201,000.00
	0222009001	CONSUMER PROTECTION COUNCIL	29,408,045.25
	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	5,905,602.95
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	22,811,545.13
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	33,734,841.37
	0222016001	NIGERIA TRADE OFFICE, TAIWAN	3,411,801.85
	0222017001	NIGERIA TRADE OFFICE, CHINA	3,997,125.68
	0222027001	SMEDAN - H/QTRS	1,680,104,097.30
	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	5,921,150.00
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	4,696,558.75
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	42,968,148.57
	0227004001	NATIONAL PRODUCTIVITY CENTRE	27,042,356.50
	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	441,242,529.13
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	307,918,957.61
	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	9,581,421.49
	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	30,885,247.89
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	44,461,198.91
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	3,752,442.50
	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	3,237,904.00
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	20,054,099.00
	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	5,589,195.12
	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	1,018,467.10
	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	14,562.50
	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	14,078,690.21
	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	2,500,000.00

	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	2,985,225.00
	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	5,870,086.03
	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	8,226,015.00
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	5,115,359.23
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	66,356.10
	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	4,342,193.25
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	66,354.98
	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	63,078.75
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	63,665.21
	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	66,356.10
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	2,549,615.00
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	3,918,612.50
	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	4,144,777.19
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	6,036,610.72
	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	11,447,565.99
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	166,625.00
	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	2,448,520.00
	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	14,161,876.64
	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	48,430,682.07
	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	13,508,299.48
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	83,120,138.79
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	122,373,917.45
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	11,642,695.36
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	61,775,587.61
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	22,882,028.59
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	293,740,484.08
	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	1,248,773.94
	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	1,871,535.70
	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	1,871,992.70
	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	1,234,920.28
	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	1,249,848.32
	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	1,247,427.00

	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	82,343,835.62
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	3,337,500.00
	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	173,725.00
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	54,931,611.58
	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	2,506,437.50
	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	18,027,223.53
	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	5,196,820.13
	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	24,148,271.19
	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	3,749,998.85
	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	5,516,150.18
	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	33,254,904.05
	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	23,384,193.43
	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	19,501,870.73
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	10,619,797.33
	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	4,503,781.25
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	42,925,491.85
	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	4,607,925.00
	0228066001	SOKOTO ENERGY RESEARCH	21,044,323.02
	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	10,194,514.40
	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	18,183,291.04
	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	11,270,526.17
	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	2,502,937.50
	0228073001	ENERGY COMMISSION OF NIGERIA	431,503,821.91
	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	6,403,351.91
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	392,152,453.81
	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	2,555,073,283.66
	0229003001	NIGERIAN RAILWAY CORPORATION	15,037,979.94
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	57,502,387.05
	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	178,279,154.32
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	175,722.50
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	53,591,407.75
		FEDERAL INLAND REVENUE SERVICES	9,289,715.62

	0229031006	ACCIDENT INVESTIGATION BUREAU	32,526,052.19
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	4,018,513,081.31
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	54,797,659.80
	0231010001	NATIONAL POWER TRAINING INSTITUTE	50,644,782.53
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,014,447,866.65
	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	229,743,989.10
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	864,628,514.99
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	415,455.00
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	183,295,624.96
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	1,663,375.00
	0231089006	SURVEY COUNCIL OF NIGERIA	11,769,891.63
	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	189,131.43
	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	86,850,874.30
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	1,810,103,655.98
	0232003001	PETROLEUM TRAINING INSTITUTE	82,438,996.61
	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	22,680,616.13
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	235,763,792.32
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	96,097,632.43
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	2,277,424,770.59
	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	13,294,104.04
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	419,448,600.17
	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	162,912,933.08
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	39,132,576.26
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	6,127,312.50
	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	44,147,808.88
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	21,275,759.10
	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	17,774,770.36
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	173,100,839.02
	0238004001	NATIONAL BUREAU OF STATISTICS	744,592,770.31
	0238005001	BUDGET OFFICE OF THE FEDERATION	76,648,336.40
	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	68,321,872.22
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	63,985,675.01

	0250001001	FISCAL RESPONSILIBITY COMMISSION	26,110,335.72
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	2,439,858,028.47
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	108,631,295.30
	0252037001	ANAMBRA/ IMO RBDA	19,043,659.91
	0252038001	BENIN/ OWENA RBDA	19,946,971.87
	0252039001	CHAD BASIN RBDA	1,750,000.00
	0252040001	CROSS RIVER RBDA	599,436,266.86
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	69,093,440.00
	0252042001	LOWER BENUE RBDA	4,902,834.38
	0252043001	LOWER NIGER RBDA	2,747,548.70
	0252044001	NIGER DELTA RBDA	69,309,658.51
	0252045001	OGUN/ OSUN RBDA	250,602,719.86
	0252046001	SOKOTO RIMA RBDA	209,446,728.10
	0252048001	UPPER NIGER RBDA	124,462,394.35
	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	37,916,241.51
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	142,760,211.47
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	5,543,815.63
		LAW & JUSTICES SECTOR	**0.00**
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	29,557,067.25
	0318003001	COURT OF APPEAL	19,842,506.99
	0318004001	FEDERAL HIGH COURT-LAGOS	2,238,206.25
	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	8,292,500.00
	0318008001	NATIONAL INDUSTRIAL COURT	7,500,000.00
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,392,771,601.63
	0326002001	NIGERIAN LAW REFORM COMMISSION	207,623,058.32
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	5,474,250.00
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	2,649,312.50
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	97,842,010.04
	0326010001	NIGERIAN COPYRIGHT COMMISSION	1,205,800.00
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	56,078,585.57
	0344001001	CODE OF CONDUCT BUREAU	31,479,393.75
		REGIONAL SECTOR	**0.00**

	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	178,838,843.08
		SOCIAL SECTOR	**0.00**
		NATIONAL CENTER FOR WOMEN DEVELOPMENT	109,752,863.64
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	67,900.00
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	16,987,048.54
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	7,041,269.68
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	602,862,450.88
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	275,484,068.67
	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	2,037,958,308.84
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	76,974,898.00
	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	19,619,932.99
	0517008001	NATIONAL LIBRARY OF NIGERIA	13,504,018.04
	0517010001	MASS LITERACY COUNCIL	88,668,248.69
	0517011001	NOMADIC EDUCATION COMMISSION	127,551,826.31
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	11,340,250.25
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	63,551,924.77
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	1,101,187.50
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	44,089,615.67
	0517017001	NATIONAL TEACHERS INSTITUTE	1,331,862,609.00
	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	76,715,377.57
	0517018002	FEDERAL POLYTECHNIC BAUCHI	6,156,875.75
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,136,076.25
	0517018006	FEDERAL POLYTECHNIC MUBI	3,614,715.00
	0517018007	FEDERAL POLYTECHNIC NASARAWA	5,035,882.28
	0517018009	FEDERAL POLYTECHNIC KADUNA	1,236,615.00
	0517018011	FEDERAL POLYTECHNIC EDE	1,284,500.00
	0517018012	FEDERAL POLYTECHNIC AUCHI	19,166,349.00
	0517018013	FEDERAL POLYTECHNIC NEKEDE	4,415,425.00
	0517018014	FEDERAL POLYTECHNIC OKO	7,735,875.00
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	6,231,046.28
	0517018018	FEDERAL POLYTECHNIC ILARO	10,111,362.50
	0517018019	YABA COLLEGE OF TECHNOLOGY	17,017,000.04

	0517018020	FEDERAL POLYTECHNIC BALI	4,144,079.75
	0517018022	FEDERAL POLYTECHNIC BONNY	150,150.00
	0517018023	FEDERAL POLYTECHNIC UKANA	2,460,404.76
	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	216,000.00
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	14,744,671.75
	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	242,250.00
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	18,750.00
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	4,779,672.98
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	6,067,863.75
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	6,974,910.15
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	12,306,186.68
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	2,319,225.00
	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	249,250.00
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	20,655,375.00
	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	3,423,168.93
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	13,821,802.84
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	46,115,217.33
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	3,276,874.00
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	71,673.25
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	327,814,265.64
	0517021002	UNIVERSITY OF LAGOS	90,997,300.70
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	6,900,181.25
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	267,000.00
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	26,668,880.78
	0517021006	UNIVERSITY OF BENIN	5,114,511.75
	0517021007	UNIVERSITY OF JOS	6,989,627.81
	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	5,519,002.50
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	34,513,634.43
	0517021014	UNIVERSITY OF PORT HARCOURT	2,646,915.96
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	35,179,797.08
	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	4,915,479.25
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	8,564,317.59

	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	32,030,885.11
	0517021020	UNIVERSITY OF UYO	4,896,138.25
	0517021021	UNIVERSITY OF MAIDUGURI	3,408,819.75
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	31,147,965.32
	0517021023	BAYERO UNIVERSITY, KANO	76,107,340.50
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	2,047,337.25
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	85,780,976.91
	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	981,375.00
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	4,822,449.25
	0517021030	FEDERAL UNIVERSITY OTUOKE	8,467,746.75
	0517021031	FEDERAL UNIVERSITY DUTSE	979,187.90
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	5,958,952.00
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	936,500.00
	0517021035	FEDERAL UNIVERSITY KASHERE	5,647,816.25
	0517021036	FEDERAL UNIVERSITY LOKOJA	54,463,362.33
	0517021037	FEDERAL UNIVERSITY WUKARI	107,000.00
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	3,703,698.94
	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,995,181.65
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	11,206,629.70
	0517024001	NATIONAL OPEN UNIVERSITY	23,562,846.02
	0517026002	FGC AZARE	236,250.00
	0517026005	FGC DAURA	4,350,012.28
	0517026006	FGC GANYE	12,847,558.54
	0517026008	FGC IJANIKIN	5,611,803.43
	0517026009	FGC IKET NISE	3,931,562.43
	0517026013	FGC IKURIN	5,679,471.30
	0517026063	FGGC IPETUMODU	2,750,000.00
	0517026074	FGGC OYO	2,750,000.00
	0517026076	FGGC GUMI TAMBAWAL	722,200.00
	0517026101	QUEEN'S COLLEGE LAGOS	15,420,808.47
	0517026102	SULEJA ACADEMY	3,753,572.21
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	10,343,883.75

	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	21,457,439.87
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	4,565,129,241.90
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	3,036,768.50
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	17,769,964.00
	0521006001	RADIOGRAPHERS REGISTRATION BOARD	2,481,545.84
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	331,545.84
	0521008001	HEALTH RECORDS REGISTRATION BOARD	199,825.00
	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	4,767,000.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	1,325,231.48
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	1,336,947.25
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	750,843.73
	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	2,075,000.00
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	5,000,000.00
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	11,227,369.43
	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	223,419.38
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	2,949,750.00
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	12,532,351.25
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	17,388,007.62
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	2,500,000.00
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	49,928,761.90
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	21,404,856.74
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	12,553,271.70
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	788,250.00
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	6,677,675.00
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	50,000.00
	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	5,802,550.00
	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,042,725.89
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	613,640.00
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	28,749,999.83
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	49,999,875.00
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	9,248,500.00
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	8,809,460.61

	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	1,252,642.50
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	153,336,947.51
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	12,121,166.13
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	47,531,493.00
	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	89,086,044.83
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	751,212.38
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	13,007,948.89
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	2,709,022.08
	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	175,013.00
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	847,856,769.96
	0535002001	NATIONAL PARK HEADQUARTERS	11,294,080.60
	0535003001	KAINJI NATIONAL PARK	10,095,839.87
	0535004001	OYO NATIONAL PARK	5,808,725.88
	0535005001	CHAD BASIN NATIONAL PARK	6,371,038.13
	0535006001	GASHAKA GUMTI NATIONAL PARK	20,584,706.06
	0535007001	CROSS RIVER NATIONAL PARK	7,065,579.14
	0535008001	KAMUKU NATIONAL PARK	6,871,543.65
	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	142,265.25
	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	833,432.85
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	324,138,924.42
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	19,211,776.37
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	103,337,619.28
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	115,059,871.67
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	15,191,118.11
		GRAND-TOTAL	**73,074,645,803.15**

NOTE 20:
FINANCIAL CHARGES - GENERAL

S/N	ADMIN. CODE	MDA	FINANCIAL CHARGES - GENERAL
			220209
			₦
		ADMINISTRATIVE SECTOR	
	0111001001	STATE HOUSE - HQTRS	2,473,596.62
	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	96,600.00
	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	33,285.00
	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	2,205.00
	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	9,660.00
	0111001006	STATE HOUSE MEDICAL CENTRE	15,225.00
	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	15,540.00
	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	27,903,960.00
	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	936,495.00
	0111006001	NIPSS, KURU	4,819,367.00
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	252,525.00
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	12,948,597.92
	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,893,766.13
	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	66,150.00
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,780,080.00
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	20,543,811.79
	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	11,210,469.00
	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	22,575.00
	0112004001	NATIONAL ASSEMBLY COMMISSION	48,242,649.08
	0112008001	GENERAL SERVICE	106,698.70
	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	3,356,658.70
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	12,596,220.00
	0116002001	DEFENCE HEADQURTERS	5,113,171.66
	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	102,480.00
	0116003001	NIGERIAN ARMY	1,017,135.00

	116003002	NIGERIA ARMY UNIVERSITY, BIU	6,300.00
	0116004001	NIGERIAN NAVY	640,080.00
	0116005001	NIGERIAN AIRFORCE	23,782,025.98
	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	121,610.91
	0116021001	MILITARY PENSION BOARD	9,202,095.00
	116018002	DEFENCE SPACE ADMINISTRATION	4,589,934.83
	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	3,169,530.00
	0119002001	TECHNICAL AIDS CORPS	366,660.00
	0119003001	FOREIGN SERVICE ACADEMY (FSA)	31,605.00
	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	326,445.00
	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	178,815.00
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	2,153,825.00
	0119009001	FOREIGN MISSION: ABIDJAN	6,933,783.16
	0119009002	FOREIGN MISSION: ACCRA	6,584,859.85
	0119009003	FOREIGN MISSION: ADDIS ABABA	1,120,547.72
	0119009005	FOREIGN MISSION: ANKARA	15,070,810.57
	0119009023	FOREIGN MISSION: BUDAPEST	8,392,842.37
	0119009028	FOREIGN MISSION: CANBERRA	11,051,585.77
	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	333,592.25
	0119009075	FOREIGN MISSION: NEW YORK (CG)	28,912,890.05
	0119009103	FOREIGN MISSION: VIENNA	124,962,622.63
	0119009104	FOREIGN MISSION: WARSAW	6,757,784.85
	0119009105	FOREIGN MISSION: WASHINGTON	38,469,909.11
	0119009107	FOREIGN MISSION: YAOUNDE	6,342,581.48
	0119009120	FOREIGN MISSION DOHA, QATAR	579,394.02
	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	70,245.00
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	3,363,251.41
	0123003001	NIGERIAN TELEVISION AUTHORITY	45,019,048.77
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	7,058,941.53
	0123005001	NEWS AGENCY OF NIGERIA	3,070,323.63
	0123006001	VOICE OF NIGERIA	1,426,950.00
	0123007001	NIGERIAN FILM CORPORATION	549,255.00

	0123008001	NATIONAL BROADCASTING COMMISION	1,536,826.11
	0123009001	NIGERIA PRESS COUNCIL	169,680.00
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	726,777.00
	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	256,095.00
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	546,735.00
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	4,398,419.85
	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,372,560.00
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	365,925.00
	0123011006	NATIONAL TROUPE OF NIGERIA	186,165.00
	0123011007	NATIONAL THEATRE	335,422.00
	0123011008	NATIONAL GALLERY OF ART	1,499,300.00
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	84,735.00
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	2,722,185.00
	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	857,850.00
	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	81,795.00
	0123011017	NATIONAL ORIENTATION AGENCY	5,509,488.00
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	2,885,641.42
	0124002001	NIGERIAN PRISON SERVICE	97,171,880.50
	0124003001	NIGERIA IMMIGRATION SERVICE	100,511,906.20
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	145,414,635.00
	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	275,835.00
	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	12,617,010.00
	0124007001	FEDERAL FIRE SERVICE	120,159,236.53
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	2,351,176.02
	0124012001	POLICE FORMATION & COMMAND HQTRS	242,231,074.00
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	2,679,180.00
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	341,145.00
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	534,030.00
	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	5,880.00
	0125005002	FEDERAL TRAINING CENTRE,ENUGU	16,695.00
	0125005003	FEDERAL TRAINING CENTRE,ILORIN	16,065.00
	0125005004	FEDERAL TRAINING CENTRE,KADUNA	19,530.00

	0125005005	FEDERAL TRAINING CENTRE,LAGOS	21,210.00
	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	15,015.00
	0125005007	FEDERAL TRAINING CENTRE,CALABAR	18,060.00
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	7,696,886.27
	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	141,540.00
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	2,084,880.00
	0145001001	PUBLIC COMPLAINTS COMMISSION	5,213,432.20
	0147001001	FEDERAL CIVIL SERVICE COMMISSION	675,990.00
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	691,980,803.13
	0149001001	FEDERAL CHARACTER COMMISSION	13,940,581.40
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	1,080,445.00
	0156003001	NIGERIA COMMUNICATION SATELLITE	1,672,786.55
	0156006001	NIPOST	31,791,875.35
	0157003001	NATIONAL INTELLIGENT AGENCY	150,110,040.00
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	150,110,040.00
	0158001001	CODE OF CONDUCT TRIBUNAL	392,700.00
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	583,995.00
	0160001001	POLICE SERVICE COMMISSION HQTRS	583,995.00
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	13,829,276.12
	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	154,790.00
	0161003001	NATIONAL COMMISSION FOR REFUGEES	462,255.00
	0161004001	LAGOS LIAISON OFFICE	17,010.00
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	5,978,525.00
	0161006001	NATIONAL MERIT AWARD	2,197,239.00
	0161007001	FEDERAL ROAD SAFETY COMMISSION	492,761,008.00
	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	2,730.00
	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	3,052,865.00
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	7,750,205.21
	0161013001	NATIONAL PENSION COMMISSION	1,995.00
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	1,176,840.00
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	43,474,023.50
	0161016001	NATIONAL LOTTERY TRUST FUND	11,019,243.83

	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	7,029,611.00
	0161018001	SERVICOM	5,813,373.62
	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	5,813,373.62
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	471,210.00
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	7,219,694.82
	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	27,300.00
		TERTIARY EDUCATION TRUST FUND	49,699,746.20
		ECONOMIC SECTOR	**0.00**
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	5,210,310.00
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	2,881,554.00
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,283,793.86
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	515,655.00
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,235,875.00
	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE-VOM	5,010,416.97
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	1,600,644.00
	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	1,938,825.00
	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	924,420.00
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	1,009,207.50
	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	1,176,840.00
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	2,608,590.00
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	1,895,296.99
	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	1,170,750.00
	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH-NEW BUSSA	401,415.00
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	793,333.25
	0215019001	VETERINARY COUNCIL OF NIGERIA	142,593.00
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	3,105,180.00
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	458,069.00
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	1,616,535.00
	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,143,345.00
	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	339,610.00
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	328,050.00
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	328,050.00

	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	150,360.00
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	636,615.00
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	86,205.00
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	60,060.00
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	136,080.00
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	392,794.25
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	186,566.00
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	549,990.00
	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	664,087,852.14
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	2,066,666.43
	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	17,010.00
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	537,337.50
	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	516,180.00
	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	2,759,240.00
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	370,335.00
	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	537,700.00
	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	797,669.90
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	9,359,705.00
	0220002001	DEBT MANAGEMENT OFFICE	1,101,830.14
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	7,222,768.33
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	6,961,483.29
	022000700200	FPO ABAKALIKI	1,050.00
	022000700300	FPO ABEOKUTA	108,779.00
	022000700400	FPO ADO-EKITI	5,565.00
	022000700500	FPO AKURE	3,780.00
	022000700600	FPO ASABA	1,260.00
	022000700800	FPO BAUCHI	1,260.00
	022000700900	FPO BENIN	315.00
	022000701000	FPO BIRNI-KEBI	1,575.00
	022000701100	FPO CALABAR	2,730.00
	022000701200	FPO DAMATURU	2,415.00

	022000701300	FPO DUTSE	1,575.00
	022000701400	FPO ENUGU	5,355.00
	022000701500	FPO GOMBE	2,835.00
	022000701600	FPO GUSUA	3,990.00
	022000701700	FPO IBADAN	3,150.00
	022000701800	FPO ILORIN	5,460.00
	022000701900	FPO JALINGO	630.00
	022000702000	FPO JOS	945.00
	022000702100	FPO KADUNA	4,620.00
	022000702200	FPO KANO	735.00
	022000702300	FPO KATSINA	735.00
	022000702400	FPO LAFIA	1,890.00
	022000702500	FPO LAGOS I	10,185.00
	022000702600	FPO LAGOS II	20,265.00
	022000702700	FPO LOKOJA	2,625.00
	022000702800	FPO MAIDUGURI	420.00
	022000702900	FPO MAKURDI	3,045.00
	022000703000	FPO MINNA	16,032.00
	022000703100	FPO OSOGBO	2,730.00
	022000703200	FPO OWERRI	3,885.00
	022000703300	FPO PORT-HARCOURT	1,260.00
	022000703400	FPO SOKOTO	7,770.00
	022000703500	FPO UMUAHIA	7,350.00
	022000703600	FPO UYO	210.00
	022000703700	FPO YENOGOA	2,520.00
	022000703800	FPO YOLA	1,155.00
	022000703900	SUB-TREASURER OF THE FEDERATION	3,255.00
	0220007041	ZONAL OFFICE ENUGU	4,410.00
	0220007042	ZONAL OFFICE IBADAN	3,990.00
	0220007043	ZONAL OFFICE JOS	420.00
	0220007044	ZONAL OFFICE KADUNA	2,205.00
	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	288,885,914.64

	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,511,467.00
	0222002001	STANDARD ORGANIZATION OF NIGERIA	171,784,139.67
	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	166,110.00
	0222005001	INDUSTRIAL TRAINING FUND	4,853,940.00
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	1,697,795.00
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	1,420,230.00
	0222009001	CONSUMER PROTECTION COUNCIL	2,360,568.85
	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	95,130.00
	0222011001	FEDERAL PRODUCE INSPECTION	1,575.00
	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00
	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	152,775.00
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	2,967,030.51
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	505,599.45
	0222027001	SMEDAN - H/QTRS	1,831,186.00
	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	272,265.00
	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	9,975.00
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	2,285,640.00
	0227002001	INDUSTRIAL ARBITRATION PANEL	291,690.00
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	390,019.00
	0227004001	NATIONAL PRODUCTIVITY CENTRE	2,266,296.94
	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	6,506,615.00
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	990,150.00
	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	591,622.50
	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	1,062,275.00
	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	168,210.00
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	713,160.00
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	150,045.00
	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	142,590.00
	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	127,890.00
	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	945.00
	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	735.00
	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	630.00

	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	630.00
	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	945.00
	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	420.00
	0228006001	COOPERATIVE INFORMATION NETWORK	215,670.00
	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	229,320.00
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	1,264,620.00
	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	207,060.00
	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	215,055.00
	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	196,770.00
	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	445,410.00
	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	183,540.00
	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	200,340.00
	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	152,565.00
	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	124,635.00
	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	74,235.00
	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	49,770.00
	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	76,965.00
	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	66,570.00
	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	42,315.00
	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	71,820.00
	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	55,230.00
	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	53,550.00
	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	54,495.00
	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	69,195.00
	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	58,380.00
	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	66,675.00
	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	74,130.00
	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	62,145.00
	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	315.00
	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	210.00
	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	106,680.00
	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	50,400.00

	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	78,225.00
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	67,935.00
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	133,655.00
	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	84,945.00
	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	52,185.00
	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	49,035.00
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	68,565.00
	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	47,565.00
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	50,505.00
	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	46,620.00
	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	51,345.00
	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	67,830.00
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	72,135.00
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	64,785.00
	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	42,420.00
	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	96,075.00
	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	51,030.00
	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	70,350.00
	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	50,925.00
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	325,530.00
	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	214,095.00
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	326,025.00
	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	804,805.00
	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	88,305.00
	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	329,070.00
	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	354,690.00
	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	202,755.00
	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	656,438.84
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	633,465.00
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	513,870.00
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	4,828,599.39
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	721,665.00

	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	1,041,390.00
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	931,562.11
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-ENUGU	879,572.50
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	173,565.00
	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	538,100.24
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	717,104.99
	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	36,960.00
	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	36,120.00
	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	46,200.00
	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	49,875.00
	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	993,985.00
	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	164,220.00
	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	221,655.00
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	341,985.00
	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	83,815.00
	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	48,930.00
	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	84,210.00
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	216,510.00
	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	131,145.00
	0228066001	SOKOTO ENERGY RESEARCH	10,185.00
	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	11,865.00
	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	374,241.88
	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	37,215.00
	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	25,515.00
	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	62,160.00
	0228073001	ENERGY COMMISSION OF NIGERIA	1,033,830.00
	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	27,615.00
	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	153,592.00
	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	49,140.00
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,827,315.00
	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	589,680.00

	0229003001	NIGERIAN RAILWAY CORPORATION	19,606,700.26
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	20,758,290.21
	0229005001	MARITIME ACADEMY, ORON	1,928,150.69
	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	308,070.00
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	29,727,197.95
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	85,325,952.12
		FEDERAL INLAND REVENUE SERVICES	2,604,436,065.86
	0229031006	ACCIDENT INVESTIGATION BUREAU	21,441,872.62
	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	27,720.00
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	9,706,765.00
	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	453,179.98
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	110,356,000.00
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,977,915.00
	0231010001	NATIONAL POWER TRAINING INSTITUTE	1,052,297.00
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	10,388,092.05
	0231020001	TRANSMISSION COMPANY OF NIGERIA	155,591,432.23
	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	40,425.00
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	2,359,320.00
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	247,380.00
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	15,569,263.66
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	3,378,804.80
	0231089006	SURVEY COUNCIL OF NIGERIA	72,975.00
	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	735.00
	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	791,385.00
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	46,620,846.07
	0232003001	PETROLEUM TRAINING INSTITUTE	13,386,065.45
	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	216,510.00
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	28,723,518.04
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	19,839,583.08
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	1,074,885.00
	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	45,570.00
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,081,330.27

	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,337,079.31
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	235,770.00
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	2,241,713.00
	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	1,109,280.00
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	251,685.00
	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	124,320.00
	0233011001	AJAOKUTA STEEL COMPANY LIMITED	3,030,301.60
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	49,455.00
	0238001001	BUDGET AND NATIONAL PLANNING	856,905.00
	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	319,620.00
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	910,810.78
	0238004001	NATIONAL BUREAU OF STATISTICS	3,041,220.00
	0238005001	BUDGET OFFICE OF THE FEDERATION	2,033,621.52
	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	265,335.00
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	1,401,320.00
	0250001001	FISCAL RESPONSILIBITY COMMISSION	204,435.00
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	4,304,398.16
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	170,415.00
	0252037001	ANAMBRA/ IMO RBDA	615,167.00
	0252038001	BENIN/ OWENA RBDA	345,975.00
	0252039001	CHAD BASIN RBDA	808,680.00
	0252040001	CROSS RIVER RBDA	1,197,550.00
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	452,731.32
	0252042001	LOWER BENUE RBDA	1,423,418.00
	0252043001	LOWER NIGER RBDA	489,510.00
	0252044001	NIGER DELTA RBDA	506,940.00
	0252045001	OGUN/ OSUN RBDA	383,385.00
	0252046001	SOKOTO RIMA RBDA	479,850.00
	0252047001	UPPER BENUE RBDA	416,575.00
	0252048001	UPPER NIGER RBDA	510,960.00
	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	277,410.00
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	256,095.00

	0252051001	GURARA WATER MANAGEMENT AUTHORITY	16,485.00
		NIGERIA CUSTOMS SERVIVES	434,061,177.48
		LAW & JUSTICES SECTOR	**0.00**
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	114,441,494.08
	0318002001	SUPREME COURT OF NIGERIA	61,999,999.61
	0318003001	COURT OF APPEAL	95,408,202.74
	0318004001	FEDERAL HIGH COURT-LAGOS	84,490,316.66
	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	78,392,933.22
	0318006001	SHARIA COURT OF APPEAL-ABUJA	75,260,142.35
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	14,998,309.05
	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	43,049,054.77
	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	11,788,916.20
	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	56,792,642.79
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	2,796,255.00
	0326002001	NIGERIAN LAW REFORM COMMISSION	758,475.00
	0326003001	LEGAL AID COUNCIL	1,945,335.00
	0326004001	COUNCIL OF LEGAL EDUCATION	82,063,562.34
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	1,444,768.20
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	1,070,800.00
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	36,540.00
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	5,498,115.00
	0326010001	NIGERIAN COPYRIGHT COMMISSION	497,595.00
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	1,177,358.70
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,656,690.00
	0344001001	CODE OF CONDUCT BUREAU	1,239,630.00
		SOCIAL SECTOR	**0.00**
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,628,708.24
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	425,370,084.97
	0513021002	NIGERIA FOOTBALL FEDERATION	23,601,286.86
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	325,185.73
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	1,022,595.00
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	2,257,395.00

	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	3,115,920.00
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	543,165.00
	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	252,420.00
	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	2,205,105.00
	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	2,535,125.00
	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	862,885.00
	0517008001	NATIONAL LIBRARY OF NIGERIA	11,351,242.60
	0517009001	NATIONAL EXAMINATIONS COUNCIL	4,494,840.00
	0517010001	MASS LITERACY COUNCIL	1,138,480.00
	0517011001	NOMADIC EDUCATION COMMISSION	331,485.00
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	648,375.00
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	2,933,595.00
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	14,509,650.05
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	708,895.00
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	16,424,607.76
	0517017001	NATIONAL TEACHERS INSTITUTE	7,605,593.24
	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	11,036,107.24
	0517018002	FEDERAL POLYTECHNIC BAUCHI	2,957,745.00
	0517018003	FEDERAL POLYTECHNIC BIDA	17,454,382.00
	0517018004	FEDERAL POLYTECHNIC IDAH	7,502,146.67
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	1,449,831.90
	0517018006	FEDERAL POLYTECHNIC MUBI	3,868,370.00
	0517018007	FEDERAL POLYTECHNIC NASARAWA	1,415,048.00
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	19,591,255.00
	0517018009	FEDERAL POLYTECHNIC KADUNA	7,491,703.30
	0517018010	FEDERAL POLYTECHNIC OFFA	3,429,273.00
	0517018011	FEDERAL POLYTECHNIC EDE	44,326,957.53
	0517018012	FEDERAL POLYTECHNIC AUCHI	2,550,240.00
	0517018013	FEDERAL POLYTECHNIC NEKEDE	22,600,196.07
	0517018014	FEDERAL POLYTECHNIC OKO	11,750,090.00
	0517018015	FEDERAL POLYTECHNIC DAMATURU	679,555.00
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	882,693.72

	0517018017	FEDERAL POLYTECHNIC GWANDU	1,174,425.00
	0517018018	FEDERAL POLYTECHNIC ILARO	18,447,253.18
	0517018019	YABA COLLEGE OF TECHNOLOGY	31,045,335.96
	0517018020	FEDERAL POLYTECHNIC BALI	524,321.22
	0517018021	FEDERAL POLYTECHNIC EKOWE	1,699,667.00
	0517018022	FEDERAL POLYTECHNIC BONNY	297,570.00
	0517018023	FEDERAL POLYTECHNIC UKANA	220,920.00
	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	204,918.00
	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	4,041,327.46
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	10,693,785.82
	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	1,457,421.00
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,650,733.94
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,554,741.31
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	1,516,816.40
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	5,469,076.40
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	3,530,362.70
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	7,770,332.00
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	1,136,940.00
	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,930,469.50
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,683,007.50
	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	1,253,730.91
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	12,205,367.59
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	3,724,926.65
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	1,497,123.00
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,165,934.42
	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,621,498.08
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	689,745.00
	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,505,113.04
	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	10,314,712.00
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	27,347,309.34
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	28,209,618.01
	0517021001	UNIVERSITY OF IBADAN	95,715,222.12

	0517021002	UNIVERSITY OF LAGOS	69,970,536.53
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	355,421,125.95
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	57,028,283.98
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	66,391,257.20
	0517021006	UNIVERSITY OF BENIN	15,982,583.24
	0517021007	UNIVERSITY OF JOS	113,410,789.77
	0517021008	UNIVERSITY OF CALABAR	24,438,856.03
	0517021009	UNIVERSITY OF ILORIN	46,725,529.31
	0517021010	UNIVERSITY OF ABUJA	30,200,914.47
	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	1,417,920.00
	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	1,470,105.00
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	20,146,125.00
	0517021014	UNIVERSITY OF PORT HARCOURT	5,818,473.53
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	16,591,373.25
	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	72,939,107.30
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	186,568,352.00
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	3,769,384.00
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	109,554,005.96
	0517021020	UNIVERSITY OF UYO	54,201,518.44
	0517021021	UNIVERSITY OF MAIDUGURI	120,336,212.50
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	76,986,587.72
	0517021023	BAYERO UNIVERSITY, KANO	48,946,409.92
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	14,060,499.59
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	1,175,685.00
	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	341,250.00
	0517021027	ARABIC LANGUAGE VILLAGE BORNO	76,965.00
	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	319,410.00
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	42,087,328.55
	0517021030	FEDERAL UNIVERSITY OTUOKE	2,500,248.91
	0517021031	FEDERAL UNIVERSITY DUTSE	19,506,424.29
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	2,367,020.99
	0517021033	FEDERAL UNIVERSITY LAFIA	3,665,539.00

	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,155,766.16
	0517021035	FEDERAL UNIVERSITY KASHERE	37,789,907.02
	0517021036	FEDERAL UNIVERSITY LOKOJA	11,217,775.01
	0517021037	FEDERAL UNIVERSITY WUKARI	2,750,458.00
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,235,260.00
	0517021039	FEDERAL UNIVERSITYOF GASHUA	1,248,965.00
	0517021040	FEDERAL UNIVERSITYOF GUSAU	7,868,075.53
	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	1,051,050.00
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	1,977,219.61
	0517024001	NATIONAL OPEN UNIVERSITY	14,606,305.97
	0517026001	F.S.C. SOKOTO	389,320.83
	0517026002	FGC AZARE	163,485.00
	0517026003	FGC BUNI-YADI	100,590.00
	0517026004	FGC BIRIN YAURI	92,820.00
	0517026005	FGC DAURA	172,725.00
	0517026006	FGC GANYE	119,175.00
	0517026007	FGC GARKI	365,925.00
	0517026008	FGC IJANIKIN	457,465.00
	0517026009	FGC IKET NISE	294,075.00
	0517026010	FGC IKET VANDAKYA	164,325.00
	0517026011	FGC IKOM	1,409,153.08
	0517026012	FGC IKOT EKPENE	238,074.00
	0517026013	FGC IKURIN	3,667,560.00
	0517026014	FGC JOS	443,980.00
	0517026015	FGC KADUNA	347,865.00
	0517026016	FGC KANO	1,604,260.00
	0517026017	FGC KEFFI	1,508,375.85
	0517026018	FGC KIYAWA	99,855.00
	0517026019	FGC KWALI	5,515,880.00
	0517026020	FGC MAIDUGURI	208,845.00
	0517026021	FGC MINJIBIR	159,075.00
	0517026022	FGC MINNA	268,695.00

	0517026023	FGC ODIKOLOGUNA	107,730.00
	0517026024	FGC ODOGBOLU	9,104,640.00
	0517026025	FGC OGBOMOSHMO	248,430.00
	0517026026	FGC OGOJA	4,397,965.00
	0517026027	FGC OHAFIA	246,416.00
	0517026028	FGC OKIGWE	242,235.00
	0517026029	FGC OKPOSI	5,510,085.00
	0517026030	FGC ONITSHA	14,468,949.86
	0517026031	FGC PORT HARCOURT	333,294.12
	0517026032	FGC POTISKUM	160,650.00
	0517026033	FGC RUBBOCHI	6,509,135.00
	0517026034	FGC SOKOTO	2,114,490.00
	0517026035	FGC UGWOLAWO	162,960.00
	0517026036	FGC WARRI	12,241,950.00
	0517026037	FGC ZARIA	4,663,570.00
	0517026038	FGC, BILLIRI	158,121.52
	0517026039	FGC, IDO-ANI	3,186,900.00
	0517026040	FGC, IKOLE	1,197,415.00
	0517026041	FGGC ABAJI	176,295.00
	0517026042	FGGC ABULOMA	366,492.00
	0517026043	FGGC AKURE	2,888,100.00
	0517026044	FGGC ANKA	336,270.51
	0517026045	FGGC BAJOGA	139,495.00
	0517026046	FGGC BAKORI	198,135.00
	0517026047	FGGC BAUCHI	195,510.00
	0517026048	FGGC BENIN	5,898,089.50
	0517026049	FGGC BIDA	590,455.44
	0517026050	FGGC BWARI	465,464.00
	0517026051	FGGC CALABAR	224,595.00
	0517026052	FGGC EFON ALAYE	137,130.00
	0517026053	FGGC EFON IMNRINGI	184,168.00
	0517026054	FGGC ENUGU	10,565,570.00

	0517026055	FGGC EZZAMGBO ABAKALIKI	148,785.00
	0517026056	FGGC GBOKO	192,150.00
	0517026057	FGGC GUSAU	230,930.00
	0517026058	FGGC GWANDU	1,496,695.00
	0517026059	FGGC IBILLO	155,295.00
	0517026060	FGGC IBUSA	6,116,655.00
	0517026061	FGGC IKOT-OBIO-ITONG	8,248,478.00
	0517026062	FGGC ILORIN	4,048,220.00
	0517026063	FGGC IPETUMODU	222,705.00
	0517026064	FGGC JALINGO	172,935.00
	0517026065	FGGC KABBA	1,760,315.00
	0517026067	FGGC KEANA	682,170.00
	0517026068	FGGC LANGTANG	205,800.00
	0517026069	FGGC LEJJA	868,870.00
	0517026070	FGGC MONGUNO	95,760.00
	0517026071	FGGC NEW BUSA	903,940.00
	0517026072	FGGC OMU-ARAN	172,830.00
	0517026073	FGGC OWERRI	288,960.00
	0517026074	FGGC OYO	865,461.00
	0517026075	FGGC SHAGAMU	8,132,337.00
	0517026076	FGGC GUMI TAMBAWAL	133,833.00
	0517026077	FGGC UMUAHIA	220,500.00
	0517026078	FGGC WUKARI	1,466,358.00
	0517026079	FGGC, YOLA	7,805,915.38
	0517026080	FSTC AHOADA	1,242,788.61
	0517026081	FSTC AWKA	269,934.00
	0517026082	FSTC JUBU-IMUSHIN	7,471,560.00
	0517026083	FSTC MICHIKA	96,915.00
	0517026084	FSTC TUNGBO - YENAGOA	1,659,095.00
	0517026085	FSTC USI-EKITI	230,649.00
	0517026086	FTC IKARE	673,901.00
	0517026087	FTC ILESA	4,714,305.00

	0517026088	FTC JALINGO	208,005.00
	0517026089	FTC KAFANCHAN	188,584.00
	0517026090	FTC LASSA	92,085.00
	0517026091	FTC OHANSO	160,745.00
	0517026092	FTC OROZO	6,026,766.00
	0517026093	FTC OTOBI	1,444,650.00
	0517026094	FTC OTUPKO	1,306,450.00
	0517026095	FTC SHIRORO	1,071,135.00
	0517026096	FTC UROMI	213,025.00
	0517026097	FTC UYO	4,957,637.25
	0517026098	FTC YABA	39,537,555.00
	0517026099	FTC ZURU	131,250.00
	0517026100	KING'S COLLEGE	14,335,090.00
	0517026101	QUEEN'S COLLEGE LAGOS	8,722,611.32
	0517026102	SULEJA ACADEMY	313,524.00
	0517026103	FSTC,DOMA	87,885.00
	0517026104	FSTC DAYI	55,965.00
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	142,275.00
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,161,857.00
	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	1,394,715.00
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	3,447,255.00
	0521002001	NATIONAL HEALTH INSURANCE SCHEME	9,135.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	40,006,073.78
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	67,515.00
	0521006001	RADIOGRAPHERS REGISTRATION BOARD	353,728.29
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	198,492.00
	0521008001	HEALTH RECORDS REGISTRATION BOARD	4,772,847.99
	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	282,215.00
	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	53,970.00
	0521011001	NURSING AND MIDWIFERY COUNCIL	189,315.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	16,613,947.38
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	29,748,662.43

	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	2,781,030.00
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	382,491.00
	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	384,300.00
	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	37,065.00
	0521018001	NURSE TUTOR TRAINING - ENUGU	13,545.00
	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	21,945.00
	0521020001	NURSE TUTOR TRAINNING KADUNA	51,030.00
	0521021001	NURSE TUTOR TRAINNING IBADAN	30,936.00
	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	153,510.00
	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	27,615.00
	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	5,985.00
	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	41,265.00
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	10,463,481.72
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	3,817,287.60
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	1,584,964.74
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	67,335,612.36
	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	19,881,935.39
	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	4,636,248.50
	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	20,132,659.08
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	10,849,263.50
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	2,795,476.39
	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	3,650,535.00
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	17,946,005.00
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	5,221,979.00
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	8,273,453.85
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	3,988,387.24
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	2,177,700.00
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	2,775,329.32
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	3,582,060.76
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	12,558,740.00
	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	1,050.00
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	844,725.00

	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	3,022,407.50
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	18,447,253.18
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	667,170.00
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,382,024.79
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	4,263,183.43
	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	200,235.00
	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	1,172,900.32
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	9,456,800.15
	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	10,878,990.14
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	7,771,052.03
	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	546,630.00
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	2,035,470.00
	0521027018	FEDERAL MEDICAL CENTRE, OWO	4,488,690.00
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	5,114,748.23
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	34,901,596.46
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	2,534,595.00
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	1,449,525.00
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	1,337,175.00
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	5,280,202.00
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	1,881,815.00
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	6,028,033.63
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	7,805,915.38
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	6,169,095.00
	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	1,882,254.67
	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,341,900.00
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	1,540,402.50
	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	780,990.00
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	2,866,627.98
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	2,679,801.87
	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,313,034.00
	0521027039	NATIONAL EYE CENTRE KADUNA	872,060.00
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	872,060.00

	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	109,576.00
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	565,345.42
	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	114,030.00
	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	315.00
	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	630.00
	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	1,785.00
	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	14,670.00
	0521029006	PHS, KANO	3,255.00
	0521029007	PHS, KASTINA	840.00
	0521029008	PHS, DUTSE	4,305.00
	0521029009	PHS, ILORIN	3,780.00
	0521029010	PHS, SOKOTO	2,835.00
	0521029011	PHS, IBADAN	1,680.00
	0521029012	PHS, ABEOKUTA	3,360.00
	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	1,890.00
	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	1,260.00
	0521029016	PHS, WARRI	1,890.00
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	331,591.00
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	5,915,818.07
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	1,760,315.00
	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	226,905.00
	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	208,804.45
	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	4,305.00
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	73,815.00
	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	7,560.00
	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	77,910.00
	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	31,552.50
	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	321,300.00
	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	235,220.00
	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	351,960.00
	0521049001	NATIONAL HOSPITAL	2,453,955.00
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,551,465.00

	0535002001	NATIONAL PARK HEADQUARTERS	227,115.00
	0535003001	KAINJI NATIONAL PARK	502,740.00
	0535004001	OYO NATIONAL PARK	401,625.00
	0535005001	CHAD BASIN NATIONAL PARK	260,610.00
	0535006001	GASHAKA GUMTI NATIONAL PARK	339,360.00
	0535007001	CROSS RIVER NATIONAL PARK	538,860.00
	0535008001	KAMUKU NATIONAL PARK	229,740.00
	0535009001	OKUMU NATIONAL PARK	201,285.00
	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	415,385.00
	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	751,590.00
	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	549,151.00
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,513,935.00
	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	422,445.00
	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	6,354,665.00
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	1,960,287.00
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	704,593.00
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	50,085.00
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	412,249.53
	0543001001	NATIONAL POPULATION COMMISSION	5,210,730.00
		NATIONAL CENTER FOR WOMEN DEVELOPMENT	279,720.00
		GRAND-TOTAL	**12,023,496,872.20**

NOTE 21:
TRANSFER TO OTHER GOVERNMENT ENTITIES

S/N	ADMIN. CODE	MDA	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	TRANSFERS-PAYMENT TO INDIVIDUALS	TOTALS	TRANSFER FROM NOTE 10	TOTALS
			220701	220801			
			₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR					
1	0111001001	STATE HOUSE - HQTRS	2,023,049.98	0.00	2,023,049.98	17,865,011,846.21	-17,862,988,796.23
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	1,080,403,419.83	-1,080,403,419.83
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	362,947,559.07	-362,947,559.07
4	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	16,512,497.91	-16,512,497.91
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	0.00	90,105,209.28	-90,105,209.28
6	0111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	268,385,263.34	-268,385,263.34
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	77,097,366.25	-77,097,366.25
8	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	0.00	0.00	66,402,408,088.12	-66,402,408,088.12
9	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	8,082,302,838.40	-8,082,302,838.40
10	0111006001	NIPSS, KURU	0.00	0.00	0.00	1,193,729,926.66	-1,193,729,926.66
11	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	16,503,701,943.45	0.00	16,503,701,943.45	1,086,403,875.77	15,417,298,067.68
12	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	0.00	805,212,464.73	-805,212,464.73
13	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	0.00	0.00	10,641,772,402.99	-10,641,772,402.99
14	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	0.00	200,000,000.00	-200,000,000.00
15	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	11,169,145.35	0.00	11,169,145.35	746,837,894.26	-735,668,748.91

16	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	5,760,985.90	0.00	5,760,985.90	817,193,510.34	-811,432,524.44
17	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	1,294,000.00	1,294,000.00	1,678,248,366.52	-1,676,954,366.52
18	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	27,337,593.26	-27,337,593.26
19	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	114,583,333,333.37	-114,583,333,333.37
20	0112002001	SENATE	0.00	0.00	0.00	26.967,842,664.00	-26,967,842,664.00
21	0112003001	HOUSE OF REPRESENTATIVES	0.00	0.00	0.00	48,236,999,303.44	-48,236,999,303.44
22	0112004001	NATIONAL ASSEMBLY COMMISSION	34,351,075.32	0.00	34,351,075.32	11,877,216,196.46	-11,842,865,121.14
23	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	9,452,095,926.00	-9,452,095,926.00
24	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	115,008,000.00	-115,008,000.00
25	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	142,764,258.00	-142,764,258.00
26	0112008001	GENERAL SERVICE	0.00	0.00	0.00	11,856,714,142.85	-11,856,714,142.85
27	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	1,588,732,307.00	-1,588,732,307.00
28	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	0.00	0.00	50,006,273,952.75	-50,006,273,952.75
29	0116002001	DEFENCE HEADQURTERS	0.00	0.00	0.00	1,154,048,367.25	-1,154,048,367.25
30	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	0.00	0.00	0.00	158,333,333.32	-158,333,333.32
31	0116003001	NIGERIAN ARMY	0.00	0.00	0.00	224,633,224,323.08	-224,633,224,323.08
32	116003002	NIGERIA ARMY UNIVERSITY, BIU	0.00	0.00	0.00	45,833,333.33	-45,833,333.33
33	0116004001	NIGERIAN NAVY	124,427,233.00	0.00	124,427,233.00	64,892,769,615.49	-64,768,342,382.49
34	0116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	62,573,183,634.39	-62,573,183,634.39
35	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	0.00	0.00	8,802,067,176.13	-8,802,067,176.13
36	0116007001	NIGERIANCOLLEGE DEFENCE	0.00	0.00	0.00	7,139,157,144.57	-7,139,157,144.57
37	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	0.00	9,222,171,172.34	-9,222,171,172.34

38	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE, FORCES LAGOS	0.00	0.00	0.00	6,328,967,179.15	-6,328,967,179.15
39	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	33,543,742.29	0.00	33,543,742.29	1,139,700,352.61	-1,106,156,610.32
40	0116011001	DEFENCE SCHOOL INTELLIGENCE	0.00	0.00	0.00	127,377,230.75	-127,377,230.75
41	0116012001	DEFENCE AGENCY INTELLIGENCE	0.00	0.00	0.00	14,196,901,738.97	-14,196,901,738.97
42	0116015017	DEFENCE MISSIONS	0.00	0.00	0.00	14,441,902,438.95	-14,441,902,438.95
43	0116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	127,545,765,381.10	-127,545,765,381.10
45	116018002	DEFENCE SPACE ADMINISTRATION	0.00	0.00	0.00	2,265,160,984.69	-2,265,160,984.69
46	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	11,277,613.85	0.00	11,277,613.85	4,695,796,719.75	-4,684,519,105.90
47	0119002001	TECHNICAL AIDS CORPS	0.00	0.00	0.00	3,497,517,318.83	-3,497,517,318.83
48	0119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	30,881,958.31	-30,881,958.31
49	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	0.00	0.00	447,479,175.80	-447,479,175.80
50	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	198,022,933.72	-198,022,933.72
51	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	275,209,002.86	-275,209,002.86
52	0119009001	FOREIGN MISSION: ABIDJAN	2,207,273.83	0.00	2,207,273.83	786,371,403.18	-784,164,129.35
53	0119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	618,818,455.64	-618,818,455.64
54	0119009003	FOREIGN MISSION: ADDIS ABABA	19,047,619.05	0.00	19,047,619.05	1,208,714,592.78	-1,189,666,973.73
55	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	326,617,605.11	-326,617,605.11
56	0119009005	FOREIGN MISSION: ANKARA	2,909,707.97	0.00	2,909,707.97	1,007,526,237.68	-1,004,616,529.71
57	0119009006	FOREIGN MISSION: ATHENS	0.00	0.00	0.00	310,864,617.73	-310,864,617.73
58	0119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	0.00	357,585,425.25	-357,585,425.25
59	0119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	0.00	292,724,649.51	-292,724,649.51
60	0119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	0.00	366,462,172.98	-366,462,172.98

61	0119009011	FOREIGN MISSION: BANGUI	0.00	0.00	0.00	251,777,809.76	-251,777,809.76
62	0119009012	FOREIGN MISSION: BANJUL	0.00	0.00	0.00	283,527,195.76	-283,527,195.76
63	0119009013	FOREIGN MISSION: BATA	0.00	0.00	0.00	266,397,406.02	-266,397,406.02
64	0119009014	FOREIGN MISSION: BEIJING	0.00	0.00	0.00	464,641,827.92	-464,641,827.92
65	0119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	0.00	284,242,909.62	-284,242,909.62
66	0119009016	FOREIGN MISSION: BERLIN	0.00	0.00	0.00	751,866,894.28	-751,866,894.28
67	0119009017	FOREIGN MISSION: BERNE	0.00	0.00	0.00	402,413,919.78	-402,413,919.78
68	0119009018	FOREIGN MISSION: BISSAU	0.00	0.00	0.00	262,264,391.69	-262,264,391.69
69	0119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	491,110,141.43	-491,110,141.43
70	0119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	0.00	275,699,838.27	-275,699,838.27
71	0119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	0.00	474,753,800.47	-474,753,800.47
72	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	0.00	386,121,049.63	-386,121,049.63
73	0119009023	FOREIGN MISSION: BUDAPEST	11,580,086.58	0.00	11,580,086.58	1,220,238,522.54	-1,208,658,435.96
74	0119009024	FOREIGN MISSION: BUEA	0.00	0.00	0.00	289,854,481.57	-289,854,481.57
75	0119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	0.00	405,423,209.32	-405,423,209.32
76	0119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	0.00	285,788,697.80	-285,788,697.80
77	0119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	312,836,129.52	-312,836,129.52
78	0119009028	FOREIGN MISSION: CANBERRA	92,723,939.39	0.00	92,723,939.39	1,025,966,345.54	-933,242,406.15
79	0119009029	FOREIGN MISSION: CARACAS	0.00	0.00	0.00	326,371,597.02	-326,371,597.02
80	0119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	0.00	300,074,931.23	-300,074,931.23
81	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	247,732,060.52	-247,732,060.52
82	0119009032	FOREIGN MISSION: DAKAR	0.00	0.00	0.00	298,666,366.00	-298,666,366.00

83	0119009033	FOREIGN MISSION: DAMASCUS	0.00	0.00	0.00	277,911,460.27	-277,911,460.27
84	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	0.00	335,402,049.73	-335,402,049.73
85	0119009035	FOREIGN MISSION: DOUALA	0.00	0.00	0.00	259,930,070.77	-259,930,070.77
86	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	5,791,004.47	0.00	5,791,004.47	518,652,910.52	-512,861,906.05
87	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	0.00	349,863,912.15	-349,863,912.15
88	0119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	0.00	301,118,069.23	-301,118,069.23
89	0119009039	FOREIGN MISSION: GABORONE	0.00	0.00	0.00	310,472,174.17	-310,472,174.17
90	0119009040	FOREIGN MISSION: GENEVA	0.00	0.00	0.00	574,603,404.13	-574,603,404.13
91	0119009042	FOREIGN MISSION: HANOI	0.00	0.00	0.00	295,764,742.02	-295,764,742.02
92	0119009043	FOREIGN MISSION: HARARE	0.00	0.00	0.00	321,027,008.28	-321,027,008.28
93	0119009044	FOREIGN MISSION: HAVANA	0.00	0.00	0.00	292,088,710.77	-292,088,710.77
94	0119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	0.00	361,096,971.02	-361,096,971.02
95	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	0.00	0.00	266,521,076.02	-266,521,076.02
96	0119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	0.00	292,779,389.77	-292,779,389.77
97	0119009048	FOREIGN MISSION: JEDDAH	0.00	0.00	0.00	344,543,471.25	-344,543,471.25
98	0119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	0.00	313,034,867.00	-313,034,867.00
99	0119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	0.00	278,728,601.75	-278,728,601.75
100	0119009051	FOREIGN MISSION: KHARTOUM	0.00	0.00	0.00	295,437,083.50	-295,437,083.50
101	0119009052	FOREIGN MISSION: KIEV	0.00	0.00	0.00	501,090,894.23	-501,090,894.23
102	0119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	0.00	351,256,956.17	-351,256,956.17
103	0119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	0.00	278,729,214.48	-278,729,214.48
104	0119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	0.00	312,067,397.65	-312,067,397.65

105	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	0.00	312,067,397.65	-312,067,397.65
106	0119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	0.00	243,454,964.27	-243,454,964.27
107	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	0.00	267,567,011.90	-267,567,011.90
108	0119009059	FOREIGN MISSION: LISBON	0.00	0.00	0.00	308,982,687.05	-308,982,687.05
109	0119009060	FOREIGN MISSION: LOME	0.00	0.00	0.00	269,796,720.27	-269,796,720.27
110	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	275,257,536.02	-275,257,536.02
111	0119009062	FOREIGN MISSION: LUANDA	0.00	0.00	0.00	275,257,536.02	-275,257,536.02
112	0119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	0.00	253,411,582.68	-253,411,582.68
113	0119009064	FOREIGN MISSION: MADRID	0.00	0.00	0.00	549,472,584.98	-549,472,584.98
114	0119009065	FOREIGN MISSION: MALABO	0.00	0.00	0.00	276,597,108.65	-276,597,108.65
115	0119009066	FOREIGN MISSION: MANILLA	0.00	0.00	0.00	256,200,870.27	-256,200,870.27
116	0119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	0.00	282,822,860.40	-282,822,860.40
117	0119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	0.00	299,381,792.48	-299,381,792.48
118	0119009069	FOREIGN MISSION: MNROVIA	0.00	0.00	0.00	293,297,615.67	-293,297,615.67
119	0119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	0.00	438,353,905.90	-438,353,905.90
120	0119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	0.00	353,099,954.48	-353,099,954.48
121	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	0.00	339,798,805.93	-339,798,805.93
122	0119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	0.00	336,406,109.02	-336,406,109.02
123	0119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	2,131,652,746.46	-2,131,652,746.46
124	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	1,590,051,759.24	-1,590,051,759.24
125	0119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	289,168,530.02	-289,168,530.02
126	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	893,955,386.52	-893,955,386.52

127	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	726,039,911.25	-726,039,911.25
128	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	282,881,792.27	-282,881,792.27
129	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	578,208,675.48	-578,208,675.48
130	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	283,893,433.25	-283,893,433.25
131	0119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	337,381,219.00	-337,381,219.00
132	0119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	298,758,981.52	-298,758,981.52
133	0119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	322,734,307.48	-322,734,307.48
134	0119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	348,497,528.00	-348,497,528.00
135	0119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	481,390,000.88	-481,390,000.88
136	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	321,167,009.70	-321,167,009.70
137	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	392,890,171.00	-392,890,171.00
138	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	379,886,714.56	-379,886,714.56
139	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	490,676,134.25	-490,676,134.25
140	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	366,370,870.77	-366,370,870.77
141	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	336,489,188.50	-336,489,188.50
142	0119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	363,063,059.02	-363,063,059.02
143	0119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	536,614,121.57	-536,614,121.57
144	0119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	559,119,213.78	-559,119,213.78
145	0119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	318,532,549.88	-318,532,549.88
146	0119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	356,850,864.48	-356,850,864.48
147	0119009103	FOREIGN MISSION: VIENNA	25,403,918.15	0.00	25,403,918.15	1,072,442,480.87	-1,047,038,562.72
148	0119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	786,323,129.89	-786,323,129.89

149	0119009105	FOREIGN MISSION: WASHINGTON	8,348,484.85	0.00	8,348,484.85	1,880,238,819.12	-1,871,890,334.27
150	0119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	319,542,146.00	-319,542,146.00
151	0119009107	FOREIGN MISSION: YAOUNDE	5,703,310.74	0.00	5,703,310.74	861,915,088.87	-856,211,778.13
152	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	0.00	291,164,067.00	-291,164,067.00
153	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	361,580,686.92	-361,580,686.92
154	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	0.00	281,025,472.02	-281,025,472.02
155	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	0.00	58,068,775.98	-58,068,775.98
156	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	0.00	444,792,956.92	-444,792,956.92
157	0119009116	FOREIGN MISSION VATICAN	0.00	0.00	0.00	307,489,300.77	-307,489,300.77
158	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00	68,897,958.42	-68,897,958.42
159	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	378,261,198.62	-378,261,198.62
160	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	0.00	60,043,367.10	-60,043,367.10
161	0119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	511,115,136.92	-511,115,136.92
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	241,203,875.50	-241,203,875.50
163	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00	316,526,528.25	-316,526,528.25
164	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00	310,218,383.25	-310,218,383.25
165	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	12,660,609.50	0.00	12,660,609.50	4,144,429,349.94	-4,131,768,740.44
166	0123003001	NIGERIAN TELEVISION AUTHORITY	77,383,362.77	0.00	77,383,362.77	5,973,593,612.50	-5,896,210,249.73
167	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	146,024,078.28	0.00	146,024,078.28	6,638,927,508.70	-6,492,903,430.42
168	0123005001	NEWS AGENCY OF NIGERIA	27,321,802.47	0.00	27,321,802.47	1,548,260,747.84	-1,520,938,945.37
169	0123006001	VOICE OF NIGERIA	0.00	0.00	0.00	2,340,772,899.05	-2,340,772,899.05
170	0123007001	NIGERIAN FILM CORPORATION	9,713,920.00	0.00	9,713,920.00	452,647,789.11	-442,933,869.11

171	0123008001	NATIONAL BROADCASTING COMMISION	476,709,271.88	0.00	476,709,271.88	651,798,691.70	-175,089,419.82
172	0123009001	NIGERIA PRESS COUNCIL	370,100.00	0.00	370,100.00	203,686,406.53	-203,316,306.53
173	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	12,319,255.00	0.00	12,319,255.00	752,041,879.60	-739,722,624.60
174	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	179,038,477.71	-179,038,477.71
175	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	3,923,000.00	0.00	3,923,000.00	643,440,197.15	-639,517,197.15
176	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	11,924,837.38	0.00	11,924,837.38	3,136,751,220.21	-3,124,826,382.83
177	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	590,000.00	0.00	590,000.00	1,438,510,270.37	-1,437,920,270.37
178	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	3,571,402.48	0.00	3,571,402.48	331,421,421.20	-327,850,018.72
179	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	195,667,424.26	-195,667,424.26
180	0123011007	NATIONAL THEATRE	23,334,397.50	0.00	23,334,397.50	399,127,299.70	-375,792,902.20
181	0123011008	NATIONAL GALLERY OF ART	0.00	0.00	0.00	1,525,617,020.60	-1,525,617,020.60
182	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	77,520,872.69	-77,520,872.69
183	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	7,707,102.00	0.00	7,707,102.00	1,209,971,222.87	-1,202,264,120.87
184	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	1,359,437,126.93	-1,359,437,126.93
185	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	0.00	0.00	110,943,237.09	-110,943,237.09
186	0123011017	NATIONAL ORIENTATION AGENCY	0.00	23,830,500.00	23,830,500.00	5,465,094,814.75	-5,441,264,314.75
187	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	4,281,560,238.00	0.00	4,281,560,238.00	3,225,054,789.46	1,056,505,448.54
188	0124002001	NIGERIAN PRISON SERVICE	63,525,327.75	0.00	63,525,327.75	60,835,113,045.08	-60,771,587,717.33
189	0124003001	NIGERIA IMMIGRATION SERVICE	10,168,025,445.38	0.00	10,168,025,445.38	49,211,012,043.46	-39,042,986,598.08
190	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	647,745,177.99	0.00	647,745,177.99	73,373,357,246.88#	-72,725,612,068.89
191	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	130,000.00	0.00	130,000.00	855,818,801.44	-855,688,801.44
192	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	7,731,709,143.51	-7,731,709,143.51

193	0124007001	FEDERAL FIRE SERVICE	9,012,992.50	0.00	9,012,992.50	3,000,254,765.13	-2,991,241,772.63
194	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	2,467,835,147.00	-2,467,835,147.00
195	0124012001	POLICE FORMATION & COMMAND HQTRS	3,083,755.13	0.00	3,083,755.13	261,764,678,727.89	-261,761,594,972.76
196	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	11,134,750.00	0.00	11,134,750.00	4,744,853,658.41	-4,733,718,908.41
197	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	2,164,924,487.92	-2,164,924,487.92
198	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	12,000.00	0.00	12,000.00	783,550,764.22	-783,538,764.22
199	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	19,270,028.07	-19,270,028.07
200	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	13,148,739.97	-13,148,739.97
201	0125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	13,148,739.97	-13,148,739.97
202	0125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	12,898,739.92	-12,898,739.92
203	0125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	12,898,739.92	-12,898,739.92
204	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	12,898,739.92	-12,898,739.92
205	0125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	12,898,739.92	-12,898,739.92
206	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	17,206,764.28	0.00	17,206,764.28	455,469,042.38	-438,262,278.10
207	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	221,713,940.15	-221,713,940.15
208	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	8,248,793.19	-8,248,793.19
209	0140001001	AUDITOR GENERAL FOR THE FEDERATION	60,001.05	0.00	60,001.05	3,926,042,756.68	-3,925,982,755.63
210	0145001001	PUBLIC COMPLAINTS COMMISSION	3,985,191.33	0.00	3,985,191.33	3,850,000,000.00	-3,846,014,808.67
211	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	1,205,854,050.89	-1,205,854,050.89
212	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	117,081,253.06	0.00	117,081,253.06	272,714,239,845.37	-272,597,158,601.31
213	0149001001	FEDERAL CHARACTER COMMISSION	7,484,100.00	0.00	7,484,100.00	2,043,675,042.40	-2,036,190,942.40
214	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	1,000.00	0.00	1,000.00	0.00	1,000.00

215	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	598,542,122.62	0.00	598,542,122.62	5,517,271,081.17	-4,918,728,958.55
216	0156003001	NIGERIA COMMUNICATION SATELLITE	218,176,433.65	0.00	218,176,433.65	2,331,252,160.58	-2,113,075,726.93
217	0156006001	NIPOST	0.00	0.00	0.00	7,645,792,653.38	-7,645,792,653.38
218	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	16,065,149,906.15	-16,065,149,906.15
219	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	40,445,830,641.60	-40,445,830,641.60
220	0157003001	NATIONAL INTELLIGENT AGENCY	0.00	0.00	0.00	5,643,856,497.63	-5,643,856,497.63
221	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	5,643,856,497.63	-5,643,856,497.63
222	0158001001	CODE OF CONDUCT TRIBUNAL	436,000.00	0.00	436,000.00	516,008,131.70	-515,572,131.70
223	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	268,000.00	0.00	268,000.00	620,857,862.80	-620,589,862.80
224	0160001001	POLICE SERVICE COMMISSION HQTRS	298,921.40	0.00	298,921.40	620,857,862.80	-620,558,941.40
225	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	19,672,466.67	0.00	19,672,466.67	11,439,981,723.38	-11,420,309,256.71
226	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	207,190,305.32	-207,190,305.32
227	0161003001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	364,105,522.94	-364,105,522.94
228	0161004001	LAGOS LIAISON OFFICE	0.00	0.00	0.00	34,388,471.58	-34,388,471.58
229	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	6,661,011.50	0.00	6,661,011.50	9,911,866,185.93	-9,905,205,174.43
230	0161006001	NATIONAL MERIT AWARD	3,160,664.36	0.00	3,160,664.36	54,221,033.14	-51,060,368.78
231	0161007001	FEDERAL ROAD SAFETY COMMISSION	3,094,142,620.80	0.00	3,094,142,620.80	33,427,873,975.13	-30,333,731,354.33
232	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	4,701,281.69	-4,701,281.69
233	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	0.00	0.00	310,571,915.68	-310,571,915.68
234	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	780,000.00	0.00	780,000.00	1,687,467,291.19	-1,686,687,291.19
235	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	96,070,113,458.33	-96,070,113,458.33
236	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	3,568,000.00	0.00	3,568,000.00	1,401,399,063.53	-1,397,831,063.53

237	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	4,312,411,563.76	0.00	4,312,411,563.76	546,941,267.59	3,765,470,296.17
238	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	1,553,919,684.76	-1,553,919,684.76
239	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	444,035,016.14	0.00	444,035,016.14	1,448,872,184.50	-1,004,837,168.36
240	0161018001	SERVICOM	0.00	0.00	0.00	40,612,374.81	-40,612,374.81
241	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	0.00	0.00	40,612,374.81	-40,612,374.81
242	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	522,000.00	0.00	522,000.00	1,288,733,487.91	-1,288,211,487.91
243	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	26,154,780.00	0.00	26,154,780.00	358,549,956.86	-332,395,176.86
244	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	0.00	0.00	21,401,178.24	-21,401,178.24
245		TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	5,700,000,000.00	-5,700,000,000.00
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
246	0215001001	FEDERAL MINISTRY OF AGRICULTURE	1,482,757,612.91	0.00	1,482,757,612.91	8,295,171,754.45	-6,812,414,141.54
247	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	245,383,137.99	-245,383,137.99
248	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	5,863,435.87	0.00	5,863,435.87	0.00	5,863,435.87
249	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	1,389,000.00	0.00	1,389,000.00	411,095,457.94	-409,706,457.94
250	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	0.00	0.00	984,186,101.85	-984,186,101.85
251	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	5,163,532.87	0.00	5,163,532.87	2,028,004,128.19	-2,022,840,595.32
252	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	0.00	0.00	1,705,633,779.76	-1,705,633,779.76
253	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	1,451,456,393.60	-1,451,456,393.60
254	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH-ZARIA	0.00	0.00	0.00	1,060,491,994.15	-1,060,491,994.15
255	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	0.00	0.00	887,952,795.82	-887,952,795.82
256	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	3,568,000.00	0.00	3,568,000.00	1,401,399,063.53	-1,397,831,063.53
257	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	6,074,798.65	0.00	6,074,798.65	888,739,597.71	-882,664,799.06

258	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	0.00	1,043,837,197.38	-1,043,837,197.38
259	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	0.00	0.00	1,161,100,396.78	-1,161,100,396.78
260	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	0.00	0.00	537,529,510.62	-537,529,510.62
261	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	1,968,280.00	0.00	1,968,280.00	994,816,388.89	-992,848,108.89
262	0215019001	VETERINARY COUNCIL OF NIGERIA	5,909,777.10	0.00	5,909,777.10	100,332,643.48	-94,422,866.38
263	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	1,939,007.66	0.00	1,939,007.66	904,341,557.17	-902,402,549.51
264	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	488,905,034.69	-488,905,034.69
265	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	43,800.00	0.00	43,800.00	517,789,049.50	-517,745,249.50
266	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	1,161,985,686.42	-1,161,985,686.42
267	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	287,230,111.64	-287,230,111.64
268	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	443,125.00	0.00	443,125.00	392,868,595.77	-392,425,470.77
269	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	443,125.00	0.00	443,125.00	392,868,595.77	-392,425,470.77
270	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	209,376,671.01	-209,376,671.01
271	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,033,600.00	0.00	1,033,600.00	472,420,618.10	-471,387,018.10
272	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	94,403,424.13	-94,403,424.13
273	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	510,000.00	0.00	510,000.00	89,028,086.05	-88,518,086.05
274	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	489,100.00	0.00	489,100.00	106,935,868.04	-106,446,768.04
275	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	313,980,498.23	-313,980,498.23
276	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	214,809,804.09	-214,809,804.09
277	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	15,705,764.28	0.00	15,705,764.28	828,935,308.47	-813,229,544.19
278	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	2,732,394.99	-2,732,394.99
279	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	223,240,313.40	-223,240,313.40

280	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	16,666,666.68	-16,666,666.68
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	984,173,773.00	-984,173,773.00
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	603,262,562.07	-603,262,562.07
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	90,738,872.37	0.00	90,738,872.37	32,886,599.25	57,852,273.12
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	240,000.00	0.00	240,000.00	445,336,575.74	-445,096,575.74
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	57,123,363.75	-57,123,363.75
286	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	653,137.25	0.00	653,137.25	355,030,288.17	-354,377,150.92
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	23,532,199.30	0.00	23,532,199.30	777,871,848.02	-754,339,648.72
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	140,400.00	0.00	140,400.00	5,798,517,069.44	-5,798,376,669.44
289	0220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	455,738,817.61	-455,738,817.61
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	7,297,007.00	0.00	7,297,007.00	394,458,240.85	-387,161,233.85
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	98,135,409.25	0.00	98,135,409.25	400,955,982,032.30	-400,857,846,623.05
292		CONSOLIDATED REVENUE FUND	11,662,892,808,234.60	0.00	11,662,892,808,234.60	3,799,653,434,799.30	7,863,239,373,435.29
293	022000700200	FPO ABAKALIKI	4,665,680.00	0.00	4,665,680.00	5,385,680.00	-720,000.00
294	022000700300	FPO ABEOKUTA	0.00	0.00	0.00	1,338,667,876.12	-1,338,667,876.12
295	022000700400	FPO ADO-EKITI	0.00	0.00	0.00	720,000.00	-720,000.00
296	022000700500	FPO AKURE	0.00	0.00	0.00	720,000.00	-720,000.00
297	022000700600	FPO ASABA	0.00	0.00	0.00	720,000.00	-720,000.00
298	022000700700	FPO AWKA	312,997,922.15	0.00	312,997,922.15	313,721,811.28	-723,889.13
299	022000700800	FPO BAUCHI	0.00	0.00	0.00	720,000.00	-720,000.00
300	022000700900	FPO BENIN	0.00	0.00	0.00	720,000.00	-720,000.00
301	022000701000	FPO BIRNI-KEBI	0.00	0.00	0.00	720,000.00	-720,000.00

302	022000701100	FPO CALABAR	196,341,402.84	0.00	196,341,402.84	197,064,211.66	-722,808.82
303	022000701200	FPO DAMATURU	0.00	0.00	0.00	720,000.00	-720,000.00
304	022000701300	FPO DUTSE	0.00	0.00	0.00	720,000.00	-720,000.00
305	022000701400	FPO ENUGU	13,305,640.00	0.00	13,305,640.00	14,025,640.00	-720,000.00
306	022000701500	FPO GOMBE	0.00	0.00	0.00	720,000.00	-720,000.00
307	022000701600	FPO GUSUA	0.00	0.00	0.00	720,000.00	-720,000.00
308	022000701700	FPO IBADAN	0.00	0.00	0.00	720,000.00	-720,000.00
309	022000701800	FPO ILORIN	0.00	0.00	0.00	720,000.00	-720,000.00
310	022000701900	FPO JALINGO	120,250,463.16	0.00	120,250,463.16	120,409,393.85	-158,930.69
311	022000702000	FPO JOS	0.00	0.00	0.00	720,000.00	-720,000.00
312	022000702100	FPO KADUNA	0.00	0.00	0.00	720,000.00	-720,000.00
313	022000702200	FPO KANO	894,930,260.22	0.00	894,930,260.22	895,650,260.22	-720,000.00
314	022000702300	FPO KATSINA	0.00	0.00	0.00	720,000.00	-720,000.00
315	022000702400	FPO LAFIA	0.00	0.00	0.00	720,000.00	-720,000.00
316	022000702500	FPO LAGOS I	0.00	0.00	0.00	16,305,330.00	-16,305,330.00
317	022000702600	FPO LAGOS II	0.00	0.00	0.00	12,709,505.00	-12,709,505.00
318	022000702700	FPO LOKOJA	0.00	0.00	0.00	720,000.00	-720,000.00
319	022000702800	FPO MAIDUGURI	0.00	0.00	0.00	720,000.00	-720,000.00
320	022000702900	FPO MAKURDI	0.00	0.00	0.00	720,000.00	-720,000.00
321	022000703000	FPO MINNA	0.00	0.00	0.00	326,478,420.33	-326,478,420.33
322	022000703100	FPO OSOGBO	0.00	0.00	0.00	720,000.00	-720,000.00
323	022000703200	FPO OWERRI	634,791,134.28	0.00	634,791,134.28	627,215,078.70	7,576,055.58

324	022000703300	FPO PORT-HARCOURT	350,000.00	0.00	350,000.00	720,000.00	-370,000.00
325	022000703400	FPO SOKOTO	0.00	0.00	0.00	720,000.00	-720,000.00
326	022000703500	FPO UMUAHIA	308,510,296.50	0.00	308,510,296.50	309,230,296.50	-720,000.00
327	022000703600	FPO UYO	426,276,113.00	0.00	426,276,113.00	426,996,113.00	-720,000.00
328	022000703700	FPO YENOGOA	0.00	0.00	0.00	720,000.00	-720,000.00
329	022000703800	FPO YOLA	466,107,442.30	0.00	466,107,442.30	466,277,553.90	-170,111.60
330	022000703900	SUB-TREASURER OF THE FEDERATION	94,940.36	0.00	94,940.36	720,000.00	-625,059.64
331	0220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	1,080,000.00	-1,080,000.00
332	0220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	720,000.00	-720,000.00
333	0220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	720,000.00	-720,000.00
334	0220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	720,000.00	-720,000.00
335	0220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	720,000.00	-720,000.00
336	0220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	720,000.00	-720,000.00
337	0220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	720,000.00	-720,000.00
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	92,700,220,461.09	-92,700,220,461.09
339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	1,073,152,165.84	0.00	1,073,152,165.84	2,401,953,687.86	-1,328,801,522.02
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	1,328,000.00	0.00	1,328,000.00	2,458,887,586.42	-2,457,559,586.42
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	0.00	236,957,403.77	-236,957,403.77
343	0222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	1,117,981,279.32	-1,117,981,279.32
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	32,840,722.11	0.00	32,840,722.11	672,822,824.05	-639,982,101.94
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	108,245,087.72	-108,245,087.72
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	798,519,409.26	0.00	798,519,409.26	594,718,287.80	203,801,121.46

347	0222009001	CONSUMER PROTECTION COUNCIL	34,289,948.19	0.00	34,289,948.19	618,766,348.79	-584,476,400.60
348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	1,022,503,926.21	0.00	1,022,503,926.21	101,021,852.80	921,482,073.41
349	0222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	16,666,666.68	-16,666,666.68
350	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	197,578,228.00	-197,578,228.00
351	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	0.00	0.00	533,927,585.53	-533,927,585.53
352	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	40,000,000.00	0.00	40,000,000.00	77,364,712.46	-37,364,712.46
353	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	0.00	0.00	136,844,635.02	-136,844,635.02
354	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	42,416,184.40	-42,416,184.40
355	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	46,301,643.15	-46,301,643.15
356	0222027001	SMEDAN - H/QTRS	23,630,000.00	0.00	23,630,000.00	3,053,077,820.77	-3,029,447,820.77
357	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	665,971,330.74	-665,971,330.74
358	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	58,333,333.68	-58,333,333.68
359	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	114,187,642.88	0.00	114,187,642.88	2,300,422,037.76	-2,186,234,394.88
360	0227002001	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	0.00	437,434,176.44	-437,434,176.44
361	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	413,678,046.43	-413,678,046.43
362	0227004001	NATIONAL PRODUCTIVITY CENTRE	962,000.00	0.00	962,000.00	794,062,442.78	-793,100,442.78
363	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	3,787,353,251.45	-3,787,353,251.45
364	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	39,666,666.68	-39,666,666.68
365	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	742,002,965.69	-742,002,965.69
366	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	10,379,536.33	0.00	10,379,536.33	747,017,032.58	-736,637,496.25
367	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	323,375.00	0.00	323,375.00	427,325,741.67	-427,002,366.67
368	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	250,225,149.44	-250,225,149.44

369	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	1,680,000.00	0.00	1,680,000.00	2,067,298,334.19	-2,065,618,334.19
370	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	0.00	0.00	295,258,622.03	-295,258,622.03
371	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	254,841,910.99	-254,841,910.99
372	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	0.00	0.00	0.00	330,752,973.29	-330,752,973.29
380	0228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	503,378,213.84	-503,378,213.84
381	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	292,002,490.71	-292,002,490.71
382	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	3,380,000.00	0.00	3,380,000.00	1,677,351,194.82	-1,673,971,194.82
383	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	0.00	249,149,661.05	-249,149,661.05
384	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	224,603,847.62	-224,603,847.62
385	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	157,028,706.00	-157,028,706.00
386	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	0.00	0.00	314,691,928.44	-314,691,928.44
387	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	0.00	0.00	191,047,492.68	-191,047,492.68
388	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	0.00	248,022,740.70	-248,022,740.70
389	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	184,677,519.33	-184,677,519.33
390	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	0.00	0.00	136,573,714.50	-136,573,714.50
391	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	0.00	0.00	0.00	75,201,874.53	-75,201,874.53
392	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	52,058,609.95	-52,058,609.95
393	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	0.00	66,077,041.28	-66,077,041.28
394	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	64,219,686.54	-64,219,686.54
395	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	40,910,038.71	-40,910,038.71
396	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	57,791,552.74	-57,791,552.74

397	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	62,897,614.26	-62,897,614.26
398	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	33,236,542.92	-33,236,542.92
399	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	0.00	0.00	47,402,935.18	-47,402,935.18
400	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	0.00	0.00	50,530,188.50	-50,530,188.50
401	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	0.00	0.00	55,917,114.78	-55,917,114.78
402	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	60,470,525.06	-60,470,525.06
403	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	66,487,417.77	-66,487,417.77
404	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	51,795,602.96	-51,795,602.96
421	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	0.00	0.00	110,495,665.65	-110,495,665.65
422	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	0.00	0.00	54,082,513.61	-54,082,513.61
423	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	155,000.00	0.00	155,000.00	77,171,230.28	-77,016,230.28
424	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	66,026,143.51	-66,026,143.51
425	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	0.00	0.00	52,146,321.76	-52,146,321.76
426	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	45,000.00	0.00	45,000.00	80,136,242.78	-80,091,242.78
427	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	0.00	0.00	45,710,177.16	-45,710,177.16
428	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	48,027,167.22	-48,027,167.22
429	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	0.00	0.00	73,213,286.41	-73,213,286.41
430	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	0.00	0.00	48,815,677.48	-48,815,677.48
431	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	30,000.00	0.00	30,000.00	42,581,477.56	-42,551,477.56
432	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	0.00	0.00	46,818,011.37	-46,818,011.37
433	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	54,842.50	0.00	54,842.50	44,796,121.15	-44,741,278.65
434	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	50,000.00	0.00	50,000.00	61,656,805.81	-61,606,805.81

435	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	105,000.00	0.00	105,000.00	73,818,515.00	-73,713,515.00
436	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	105,000.00	0.00	105,000.00	57,862,379.18	-57,757,379.18
437	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	50,000.00	0.00	50,000.00	42,558,373.08	-42,508,373.08
438	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	97,183,034.22	-97,183,034.22
439	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	30,000.00	0.00	30,000.00	37,443,914.00	-37,413,914.00
440	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	0.00	63,012,228.79	-63,012,228.79
441	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	37,437,985.44	-37,437,985.44
442	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	315,097,712.84	-315,097,712.84
443	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	0.00	0.00	258,579,428.01	-258,579,428.01
444	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	5,789,210.00	0.00	5,789,210.00	508,359,251.59	-502,570,041.59
445	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	14,260,468.28	-14,260,468.28
446	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	213,000.00	0.00	213,000.00	66,026,143.51	-65,813,143.51
447	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	0.00	192,873,253.15	-192,873,253.15
448	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	0.00	0.00	936,944,927.70	-936,944,927.70
449	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	0.00	0.00	954,478,582.83	-954,478,582.83
450	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	0.00	0.00	511,053,052.80	-511,053,052.80
451	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	0.00	0.00	304,213,346.71	-304,213,346.71
452	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	2,310,416.07	0.00	2,310,416.07	898,601,302.59	-896,290,886.52
453	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	5,322,500.00	0.00	5,322,500.00	712,198,571.47	-706,876,071.47
454	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	136,560,450.00	0.00	136,560,450.00	304,081,129.13	-167,520,679.13
455	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	50,000.00	0.00	50,000.00	719,262,857.93	-719,212,857.93
456	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	1,250,348,768.80	-1,250,348,768.80

457	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	1,563,095,887.13	-1,563,095,887.13
465	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	4,029,472.50	0.00	4,029,472.50	879,656,144.43	-875,626,671.93
466	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	0.00	0.00	258,643,436.69	-258,643,436.69
467	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	0.00	0.00	333,368,263.30	-333,368,263.30
468	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	667,243,749.30	-667,243,749.30
469	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	0.00	58,059,711.32	-58,059,711.32
470	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	0.00	0.00	56,862,468.81	-56,862,468.81
471	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	46,650,041.84	-46,650,041.84
472	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	90,848,524.06	-90,848,524.06
476	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	206,657,086.79	-206,657,086.79
477	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	239,333,882.36	-239,333,882.36
478	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	0.00	0.00	530,236,639.28	-530,236,639.28
479	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	1,569,350.57	0.00	1,569,350.57	375,661,860.30	-374,092,509.73
480	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	0.00	0.00	62,171,521.28	-62,171,521.28
481	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	0.00	38,660,322.59	-38,660,322.59
482	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	0.00	0.00	78,275,414.55	-78,275,414.55
483	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	0.00	0.00	288,648,312.68	-288,648,312.68
484	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	400,000.00	0.00	400,000.00	139,290,887.50	-138,890,887.50
485	0228066001	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	9,575,075.93	-9,575,075.93
486	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	0.00	0.00	9,733,357.82	-9,733,357.82
487	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	11,370,723.89	-11,370,723.89

488	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	0.00	0.00	12,936,578.30	-12,936,578.30
489	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	11,407,922.75	-11,407,922.75
490	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	57,675,986.06	-57,675,986.06
491	0228073001	ENERGY COMMISSION OF NIGERIA	13,739,421.17	0.00	13,739,421.17	1,544,898,003.77	-1,531,158,582.60
492	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	0.00	14,918,813.92	-14,918,813.92
493	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	50,000.00	0.00	50,000.00	52,708,238.74	-52,658,238.74
494	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	25,000.00	0.00	25,000.00	41,356,442.48	-41,331,442.48
495	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	7,288,913.63	0.00	7,288,913.63	1,723,659,372.86	-1,716,370,459.23
496	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	4,100,000.00	0.00	4,100,000.00	742,349,294.32	-738,249,294.32
497	0229003001	NIGERIAN RAILWAY CORPORATION	0.00	0.00	0.00	6,410,121,415.01	-6,410,121,415.01
498	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	916,390,595.52	0.00	916,390,595.52	616,687,070.01	299,703,525.51
499	0229005001	MARITIME ACADEMY, ORON	72,402,425.01	0.00	72,402,425.01	950,805,949.41	-878,403,524.40
500	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	0.00	0.00	311,092,945.81	-311,092,945.81
501	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	324,312,439.37	0.00	324,312,439.37	2,889,403,050.44	-2,565,090,611.07
502	0229031004	NIGERIAN METEOROLOGICAL AGENCY	15,294,879.54	0.00	15,294,879.54	3,252,751,971.95	-3,237,457,092.41
503		FEDERAL INLAND REVENUE SERVICES	293,740,509.17	0.00	293,740,509.17	97,688,245,297.74	-97,394,504,788.57
504	0229031006	ACCIDENT INVESTIGATION BUREAU	9,250,000.00	0.00	9,250,000.00	6,013,935,829.03	-6,004,685,829.03
506	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	2,139,862,080.01	0.00	2,139,862,080.01	18,273,425,669.57	-16,133,563,589.56
507	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	34,045,152.50	0.00	34,045,152.50	1,182,064,182.84	-1,148,019,030.34
509	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	372,522,166.00	0.00	372,522,166.00	2,130,694,316.88	-1,758,172,150.88
510	0231010001	NATIONAL POWER TRAINING INSTITUTE	26,336,825.47	0.00	26,336,825.47	811,654,654.84	-785,317,829.37

511	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	299,550,728.77	-299,550,728.77
514	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	9,821,879.72	0.00	9,821,879.72	919,447,896.68	-909,626,016.96
515	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	375,505,539.98	-375,505,539.98
516	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	70,681,122.04	0.00	70,681,122.04	12,267,808,250.20	-12,197,127,128.16
517	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	40,000,000.00	0.00	40,000,000.00	183,262,100.44	-143,262,100.44
518	0231089006	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	91,142,274.63	-91,142,274.63
520	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	0.00	0.00	783,405,778.41	-783,405,778.41
521	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	2,029,961,291.06	0.00	2,029,961,291.06	33,397,296,996.28	-31,367,335,705.22
522	0232003001	PETROLEUM TRAINING INSTITUTE	47,427,051.61	0.00	47,427,051.61	13,010,542,979.24	-12,963,115,927.63
523	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	0.00	0.00	1,984,428,658.74	-1,984,428,658.74
524	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	1,526,291,586.66	0.00	1,526,291,586.66	8,407,573,617.78	-6,881,282,031.12
525	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	226,896,289.67	0.00	226,896,289.67	7,606,055,903.28	-7,379,159,613.61
526	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	70,000.00	0.00	70,000.00	1,163,022,274.45	-1,162,952,274.45
527	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	35,591,945.41	-35,591,945.41
528	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	21,221,679.69	0.00	21,221,679.69	1,037,435,458.64	-1,016,213,778.95
529	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	9,266,151.47	0.00	9,266,151.47	501,725,430.22	-492,459,278.75
530	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	772,657,414.21	-772,657,414.21
531	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	19,342,070.00	0.00	19,342,070.00	449,203,558.12	-429,861,488.12
532	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	1,556,714,220.68	-1,556,714,220.68
533	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	5,083,389.00	0.00	5,083,389.00	249,774,712.12	-244,691,323.12
534	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	1,551,320,908.00	0.00	1,551,320,908.00	200,879,329.77	1,350,441,578.23
535	0233011001	AJAOKUTA STEEL COMPANY LIMITED	7,860,015.52	0.00	7,860,015.52	3,097,196,558.64	-3,089,336,543.12

536	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	200,000.00	0.00	200,000.00	56,613,179.52	-56,413,179.52
537	0238001001	BUDGET AND NATIONAL PLANNING	0.00	0.00	0.00	248,093,215,115.79	-248,093,215,115.79
538	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	0.00	605,022,064.10	-605,022,064.10
539	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	800,012,136.89	-800,012,136.89
540	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	3,612,260,953.91	-3,612,260,953.91
541	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	1,518,794,115.70	-1,518,794,115.70
542	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	0.00	0.00	591,273,065.68	-591,273,065.68
543	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	1,846,556,428.02	-1,846,556,428.02
544	0250001001	FISCAL RESPONSILIBITY COMMISSION	460,000.00	0.00	460,000.00	257,052,578.83	-256,592,578.83
545	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	2,275,270,841.48	-2,275,270,841.48
546	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	830,000.00	0.00	830,000.00	201,325,512.51	-200,495,512.51
547	0252037001	ANAMBRA/ IMO RBDA	44,065,802.95	0.00	44,065,802.95	433,679,369.52	-389,613,566.57
548	0252038001	BENIN/ OWENA RBDA	8,912,904.00	0.00	8,912,904.00	291,064,247.87	-282,151,343.87
549	0252039001	CHAD BASIN RBDA	0.00	0.00	0.00	344,560,281.10	-344,560,281.10
550	0252040001	CROSS RIVER RBDA	0.00	0.00	0.00	1,360,431,286.66	-1,360,431,286.66
551	0252041001	HADEJIA-JAMAÄ»ARE RBDA	0.00	0.00	0.00	1,009,411,491.67	-1,009,411,491.67
552	0252042001	LOWER BENUE RBDA	58,502,600.50	0.00	58,502,600.50	798,401,837.61	-739,899,237.11
553	0252043001	LOWER NIGER RBDA	45,491,741.26	0.00	45,491,741.26	1,070,279,941.55	-1,024,788,200.29
554	0252044001	NIGER DELTA RBDA	0.00	0.00	0.00	506,934,716.02	-506,934,716.02
555	0252045001	OGUN/ OSUN RBDA	3,404,746.25	0.00	3,404,746.25	347,215,850.78	-343,811,104.53
556	0252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	390,696,402.29	-390,696,402.29
557	0252047001	UPPER BENUE RBDA	80,448,170.94	0.00	80,448,170.94	396,535,148.03	-316,086,977.09

558	0252048001	UPPER NIGER RBDA	17,287,772.50	0.00	17,287,772.50	737,539,446.34	-720,251,673.84
559	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	32,598,446.00	0.00	32,598,446.00	329,371,495.27	-296,773,049.27
560	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	37,700,000.00	0.00	37,700,000.00	170,643,208.29	-132,943,208.29
561	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	32,946,866.06	-32,946,866.06
562		NIGERIA CUSTOMS SERVIVES	620,772,504.96	0.00	620,772,504.96	39,989,565,409.86	-39,368,792,904.90
		LAW & JUSTICES SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
563	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	0.00	103,584,109,635.56	-103,584,109,635.56
564	0318002001	SUPREME COURT OF NIGERIA	9,442,312.00	0.00	9,442,312.00	6,343,135,702.99	-6,333,693,390.99
565	0318003001	COURT OF APPEAL	42,485,150.50	0.00	42,485,150.50	9,282,741,342.05	-9,240,256,191.55
566	0318004001	FEDERAL HIGH COURT-LAGOS	302,465,769.17	0.00	302,465,769.17	8,153,743,638.02	-7,851,277,868.85
567	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	142,471,159.00	0.00	142,471,159.00	6,300,137,854.12	-6,157,666,695.12
568	0318006001	SHARIA COURT OF APPEAL-ABUJA	10,413,359.00	0.00	10,413,359.00	2,252,460,087.15	-2,242,046,728.15
569	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	13,500.00	0.00	13,500.00	3,204,618,231.48	-3,204,604,731.48
570	0318008001	NATIONAL INDUSTRIAL COURT	180,990.00	0.00	180,990.00	0.00	180,990.00
571	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	26,250,000.00	0.00	26,250,000.00	2,042,371,633.09	-2,016,121,633.09
572	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	0.00	0.00	1,299,980,769.93	-1,299,980,769.93
573	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	624,400.00	0.00	624,400.00	2,184,790,127.35	-2,184,165,727.35
574	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	6,053,374.05	0.00	6,053,374.05	5,156,551,895.01	-5,150,498,520.96
575	0326002001	NIGERIAN LAW REFORM COMMISSION	6,457,000.00	0.00	6,457,000.00	811,380,250.62	-804,923,250.62
576	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	855,821,723.61	-855,821,723.61
577	0326004001	COUNCIL OF LEGAL EDUCATION	44,100.00	0.00	44,100.00	1,075,859,899.37	-1,075,815,799.37
578	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	6,562,718.50	0.00	6,562,718.50	634,242,162.59	-627,679,444.09

579	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	426,491.11	0.00	426,491.11	1,304,101,969.68	-1,303,675,478.57
580	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	98,838,889.55	-98,838,889.55
581	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	29,885,006.33	0.00	29,885,006.33	7,970,838,203.22	-7,940,953,196.89
582	0326010001	NIGERIAN COPYRIGHT COMMISSION	73,438,366.32	0.00	73,438,366.32	605,733,647.34	-532,295,281.02
583	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	6,852,635.09	0.00	6,852,635.09	1,810,277,471.06	-1,803,424,835.97
584	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	4,400,091,354.70	-4,400,091,354.70
585	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	1,829,029,343.42	-1,829,029,343.42
		REGIONAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
587	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	26,366,030.00	38,840,261.25	65,206,291.25	1,466,289,063.35	-1,401,082,772.10
588	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	65,262,104,901.62	-65,262,104,901.62
		SOCIAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
589		NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	201,621,452.83	-201,621,452.83
590	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	104,740,111.37	0.00	104,740,111.37	936,546,743.99	-831,806,632.62
591	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	35,114,498.44	0.00	35,114,498.44	103,803,602,640.98	-103,768,488,142.54
592	0513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	694,399,783.51	-694,399,783.51
593	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	343,449,269.64	-343,449,269.64
594	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	3,445,650.00	0.00	3,445,650.00	1,006,707,220.59	-1,003,261,570.59
595	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	123,090,180.50	0.00	123,090,180.50	9,582,835,692.82	-9,459,745,512.32
596	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	30,820,045.90	0.00	30,820,045.90	3,677,998,003.92	-3,647,177,958.02
597	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	14,646,056.00	0.00	14,646,056.00	100,779,994,666.25	-100,765,348,610.25
598	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	0.00	0.00	691,171,396.24	-691,171,396.24
599	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	2,698,493,416.71	-2,698,493,416.71

600	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	0.00	0.00	3,171,781,344.56	-3,171,781,344.56
601	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	0.00	0.00	498,678,608.83	-498,678,608.83
602	0517008001	NATIONAL LIBRARY OF NIGERIA	11,352,862.00	0.00	11,352,862.00	1,127,223,958.19	-1,115,871,096.19
603	0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	6,246,355,780.31	-6,246,355,780.31
604	0517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	1,032,513,911.75	-1,032,513,911.75
605	0517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	412,584,446.38	-412,584,446.38
606	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	974,439,505.28	-974,439,505.28
607	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	1,175,277,167.54	-1,175,277,167.54
608	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	162,260,442.01	0.00	162,260,442.01	811,745,128.32	-649,484,686.31
609	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	158,224,652.90	-158,224,652.90
610	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	737,072,327.46	-737,072,327.46
611	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	1,279,457,910.43	-1,279,457,910.43
612	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	3,765,268,111.41	-3,765,268,111.41
613	0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	3,080,450,946.35	-3,080,450,946.35
614	0517018003	FEDERAL POLYTECHNIC BIDA	5,000.00	0.00	5,000.00	3,890,397,164.01	-3,890,392,164.01
615	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	2,279,138,673.18	-2,279,138,673.18
616	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	2,549,613.90	0.00	2,549,613.90	2,398,673,096.55	-2,396,123,482.65
617	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	3,525,051,755.00	-3,525,051,755.00
618	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	2,368,945,256.51	-2,368,945,256.51
619	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	0.00	0.00	3,781,841,701.81	-3,781,841,701.81
620	0517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	7,055,128,018.00	-7,055,128,018.00
621	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	3,025,292,244.03	-3,025,292,244.03

622	0517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	2,195,618,745.01	-2,195,618,745.01
623	0517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	3,859,881,705.14	-3,859,881,705.14
624	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	3,861,251,454.30	-3,861,251,454.30
625	0517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	5,589,610,096.49	-5,589,610,096.49
626	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	1,163,785,396.43	-1,163,785,396.43
627	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	848,724,538.66	-848,724,538.66
628	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	2,573,937,663.12	-2,573,937,663.12
629	0517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	1,962,275,595.10	-1,962,275,595.10
630	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	4,465,330,354.04	-4,465,330,354.04
631	0517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	619,400,770.54	-619,400,770.54
632	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	1,051,049,826.76	-1,051,049,826.76
633	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	434,320,278.77	-434,320,278.77
634	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	221,086,961.24	-221,086,961.24
635	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	206,066,437.10	-206,066,437.10
636	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	7,000.00	0.00	7,000.00	411,897,131.63	-411,890,131.63
637	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	1,215.34	0.00	1,215.34	1,876,376,922.21	-1,876,375,706.87
638	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	1,542,932,768.18	-1,542,932,768.18
639	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	83,000.00	0.00	83,000.00	1,891,462,826.94	-1,891,379,826.94
640	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	1,706,028,217.39	-1,706,028,217.39
641	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	1,834,286,712.73	-1,834,286,712.73
642	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	1,047,790,410.49	-1,047,790,410.49
643	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	2,001,819,139.12	-2,001,819,139.12

644	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	12,000.00	0.00	12,000.00	1,355,589,018.25	-1,355,577,018.25
645	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	1,755,400,990.31	-1,755,400,990.31
646	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	2,416,082,849.27	-2,416,082,849.27
647	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	12,615,995.00	0.00	12,615,995.00	2,182,959,104.51	-2,170,343,109.51
648	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	1,983,317,070.25	-1,983,317,070.25
649	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	2,731,431,127.15	-2,731,431,127.15
650	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	30,000.00	0.00	30,000.00	2,384,502,591.79	-2,384,472,591.79
651	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	2,010,138,916.93	-2,010,138,916.93
652	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,091,017.27	0.00	2,091,017.27	1,273,705,866.89	-1,271,614,849.62
653	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	1,961,075,654.94	-1,961,075,654.94
654	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	1,348,859,985.40	-1,348,859,985.40
655	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	561,742.00	0.00	561,742.00	3,884,357,595.01	-3,883,795,853.01
656	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	1,280,289,549.19	-1,280,289,549.19
657	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	805,500.00	0.00	805,500.00	4,923,437,551.85	-4,922,632,051.85
658	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	20,375,000.00	0.00	20,375,000.00	1,748,841,998.54	-1,728,466,998.54
659	0517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	14,294,366,693.75	-14,294,366,693.75
660	0517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	11,360,707,418.62	-11,360,707,418.62
661	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	16,238,920,887.45	-16,238,920,887.45
662	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	23,000.00	0.00	23,000.00	16,487,301,970.73	-16,487,278,970.73
663	0517021005	OBAFEMI AWOLOWO UNIVERSITY	3,162,494.50	0.00	3,162,494.50	10,088,921,727.18	-10,085,759,232.68
664	0517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	13,291,693,622.60	-13,291,693,622.60
665	0517021007	UNIVERSITY OF JOS	1,178,842.00	0.00	1,178,842.00	11,126,737,205.24	-11,125,558,363.24

666	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	13,922,478,824.25	-13,922,478,824.25
667	0517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	8,721,793,143.18	-8,721,793,143.18
668	0517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	6,070,616,244.98	-6,070,616,244.98
669	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	252,100.00	0.00	252,100.00	2,066,834,330.18	-2,066,582,230.18
670	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	24,000.00	0.00	24,000.00	2,254,881,949.40	-2,254,857,949.40
671	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	4,582,713,553.24	-4,582,713,553.24
672	0517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	9,807,998,832.76	-9,807,998,832.76
673	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	4,323,905,318.01	-4,323,905,318.01
674	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	9,231,324,749.37	-9,231,324,749.37
675	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	52,550.00	0.00	52,550.00	4,947,042,259.00	-4,946,989,709.00
676	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	4,474,402,829.62	-4,474,402,829.62
677	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	3,307,276,086.57	-3,307,276,086.57
678	0517021020	UNIVERSITY OF UYO	1,896,520.84	0.00	1,896,520.84	8,975,160,327.31	-8,973,263,806.47
679	0517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	10,218,869,874.47	-10,218,869,874.47
680	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	2,400.00	0.00	2,400.00	7,909,340,791.71	-7,909,338,391.71
681	0517021023	BAYERO UNIVERSITY, KANO	2,883,056.93	0.00	2,883,056.93	9,772,024,286.80	-9,769,141,229.87
682	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	168,373,875.97	0.00	168,373,875.97	7,810,772,909.81	-7,642,399,033.84
683	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	661,057,298.52	-661,057,298.52
684	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	470,560,298.55	-470,560,298.55
685	0517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	66,077,041.28	-66,077,041.28
686	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	451,867,603.66	-451,867,603.66
687	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	1,233,139.75	1,233,139.75	2,413,986,417.43	-2,412,753,277.68

688	0517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	3,142,617,907.24	-3,142,617,907.24
689	0517021031	FEDERAL UNIVERSITY DUTSE	8,695.05	0.00	8,695.05	2,702,697,176.91	-2,702,688,481.86
690	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	0.00	0.00	4,134,774,521.89	-4,134,774,521.89
691	0517021033	FEDERAL UNIVERSITY LAFIA	9,600.00	0.00	9,600.00	2,453,008,460.02	-2,452,998,860.02
692	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	2,000.00	0.00	2,000.00	2,280,489,423.64	-2,280,487,423.64
693	0517021035	FEDERAL UNIVERSITY KASHERE	3,000.00	0.00	3,000.00	2,561,620,769.94	-2,561,617,769.94
694	0517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	1,915,095,777.06	-1,915,095,777.06
695	0517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	3,038,103,894.06	-3,038,103,894.06
696	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	20,000.00	0.00	20,000.00	1,973,909,182.75	-1,973,889,182.75
697	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	1,701,447,684.19	-1,701,447,684.19
698	0517021040	FEDERAL UNIVERSITYOF GUSAU	1,883,811.83	0.00	1,883,811.83	1,705,610,366.42	-1,703,726,554.59
699	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	1,194,072,442.78	-1,194,072,442.78
700	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	16,000.00	0.00	16,000.00	1,884,574,830.58	-1,884,558,830.58
701	0517024001	NATIONAL OPEN UNIVERSITY	3,691,125.00	0.00	3,691,125.00	5,018,641,509.80	-5,014,950,384.80
702	0517026001	F.S.C. SOKOTO	350,000.00	0.00	350,000.00	246,606,938.34	-246,256,938.34
703	0517026002	FGC AZARE	560,000.00	0.00	560,000.00	241,233,948.05	-240,673,948.05
704	0517026003	FGC BUNI-YADI	0.00	0.00	0.00	123,415,394.35	-123,415,394.35
705	0517026004	FGC BIRIN YAURI	0.00	0.00	0.00	219,565,599.98	-219,565,599.98
706	0517026005	FGC DAURA	0.00	0.00	0.00	262,674,022.55	-262,674,022.55
707	0517026006	FGC GANYE	100,000.00	0.00	100,000.00	198,524,557.15	-198,424,557.15
708	0517026007	FGC GARKI	0.00	0.00	0.00	489,455,323.35	-489,455,323.35
709	0517026008	FGC IJANIKIN	0.00	0.00	0.00	575,466,121.17	-575,466,121.17

710	0517026009	FGC IKET NISE	0.00	0.00	0.00	304,431,356.79	-304,431,356.79
711	0517026010	FGC IKET VANDAKYA	460,000.00	0.00	460,000.00	310,527,516.52	-310,067,516.52
712	0517026011	FGC IKOM	11,229,108.45	0.00	11,229,108.45	272,566,647.97	-261,337,539.52
713	0517026012	FGC IKOT EKPENE	5,487,050.00	0.00	5,487,050.00	313,318,543.38	-307,831,493.38
714	0517026013	FGC IKURIN	550,000.00	0.00	550,000.00	367,360,259.77	-366,810,259.77
715	0517026014	FGC JOS	0.00	113,300.00	113,300.00	474,947,217.48	-474,833,917.48
716	0517026015	FGC KADUNA	0.00	0.00	0.00	510,315,962.62	-510,315,962.62
717	0517026016	FGC KANO	90,000.00	0.00	90,000.00	425,424,700.20	-425,334,700.20
718	0517026017	FGC KEFFI	0.00	0.00	0.00	401,869,973.85	-401,869,973.85
719	0517026018	FGC KIYAWA	240,000.00	0.00	240,000.00	241,617,493.31	-241,377,493.31
720	0517026019	FGC KWALI	770,000.00	0.00	770,000.00	501,503,364.90	-500,733,364.90
721	0517026020	FGC MAIDUGURI	6,950,000.00	0.00	6,950,000.00	380,454,588.43	-373,504,588.43
722	0517026021	FGC MINJIBIR	88,989,000.00	0.00	88,989,000.00	241,006,850.36	-152,017,850.36
723	0517026022	FGC MINNA	0.00	0.00	0.00	467,504,526.93	-467,504,526.93
724	0517026023	FGC ODIKOLOGUNA	2,107,250.00	0.00	2,107,250.00	148,639,369.06	-146,532,119.06
725	0517026024	FGC ODOGBOLU	654,200.00	0.00	654,200.00	338,118,284.47	-337,464,084.47
726	0517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	368,911,614.74	-368,911,614.74
727	0517026026	FGC OGOJA	450,000.00	0.00	450,000.00	158,925,894.02	-158,475,894.02
728	0517026027	FGC OHAFIA	0.00	0.00	0.00	195,656,950.64	-195,656,950.64
729	0517026028	FGC OKIGWE	0.00	0.00	0.00	392,529,106.13	-392,529,106.13
730	0517026029	FGC OKPOSI	16,863,880.00	0.00	16,863,880.00	238,478,211.16	-221,614,331.16
731	0517026030	FGC ONITSHA	0.00	0.00	0.00	308,906,218.43	-308,906,218.43

732	0517026031	FGC PORT HARCOURT	9,271,578.00	0.00	9,271,578.00	451,138,441.99	-441,866,863.99
733	0517026032	FGC POTISKUM	0.00	0.00	0.00	180,885,336.91	-180,885,336.91
734	0517026033	FGC RUBBOCHI	490,000.00	0.00	490,000.00	218,124,924.09	-217,634,924.09
735	0517026034	FGC SOKOTO	0.00	0.00	0.00	333,649,121.98	-333,649,121.98
736	0517026035	FGC UGWOLAWO	0.00	0.00	0.00	223,099,259.56	-223,099,259.56
737	0517026036	FGC WARRI	13,020,000.00	0.00	13,020,000.00	397,529,717.89	-384,509,717.89
738	0517026037	FGC ZARIA	0.00	0.00	0.00	326,024,253.58	-326,024,253.58
739	0517026038	FGC, BILLIRI	0.00	0.00	0.00	249,722,863.91	-249,722,863.91
740	0517026039	FGC, IDO-ANI	0.00	0.00	0.00	265,831,957.46	-265,831,957.46
741	0517026040	FGC, IKOLE	340,000.00	0.00	340,000.00	227,751,181.58	-227,411,181.58
742	0517026041	FGGC ABAJI	1,210,000.00	0.00	1,210,000.00	282,592,857.53	-281,382,857.53
743	0517026042	FGGC ABULOMA	744,619.53	0.00	744,619.53	339,804,899.36	-339,060,279.83
744	0517026043	FGGC AKURE	10,170,000.00	0.00	10,170,000.00	354,955,990.99	-344,785,990.99
745	0517026044	FGGC ANKA	0.00	0.00	0.00	210,738,553.79	-210,738,553.79
746	0517026045	FGGC BAJOGA	0.00	0.00	0.00	128,898,653.42	-128,898,653.42
747	0517026046	FGGC BAKORI	0.00	0.00	0.00	339,056,625.24	-339,056,625.24
748	0517026047	FGGC BAUCHI	0.00	0.00	0.00	341,667,029.82	-341,667,029.82
749	0517026048	FGGC BENIN	100,000.00	0.00	100,000.00	389,243,978.75	-389,143,978.75
750	0517026049	FGGC BIDA	1,662,772.00	0.00	1,662,772.00	251,283,896.58	-249,621,124.58
751	0517026050	FGGC BWARI	0.00	0.00	0.00	561,695,493.36	-561,695,493.36
752	0517026051	FGGC CALABAR	0.00	0.00	0.00	332,019,670.07	-332,019,670.07
753	0517026052	FGGC EFON ALAYE	0.00	0.00	0.00	181,754,338.52	-181,754,338.52

754	0517026053	FGGC EFON IMNRINGI	171,150.00	0.00	171,150.00	190,628,813.61	-190,457,663.61
755	0517026054	FGGC ENUGU	0.00	0.00	0.00	647,274,992.69	-647,274,992.69
756	0517026055	FGGC EZZAMGBO ABAKALIKI	14,000.00	0.00	14,000.00	248,808,765.30	-248,794,765.30
757	0517026056	FGGC GBOKO	0.00	0.00	0.00	303,693,853.09	-303,693,853.09
758	0517026057	FGGC GUSAU	125,000.00	0.00	125,000.00	260,807,042.17	-260,682,042.17
759	0517026058	FGGC GWANDU	0.00	0.00	0.00	236,514,935.91	-236,514,935.91
760	0517026059	FGGC IBILLO	320,000.00	0.00	320,000.00	193,306,422.20	-192,986,422.20
761	0517026060	FGGC IBUSA	4,280,000.00	0.00	4,280,000.00	309,470,630.81	-305,190,630.81
762	0517026061	FGGC IKOT-OBIO-ITONG	12,838,050.00	0.00	12,838,050.00	248,364,052.26	-235,526,002.26
763	0517026062	FGGC ILORIN	0.00	0.00	0.00	375,246,690.67	-375,246,690.67
764	0517026063	FGGC IPETUMODU	232,800.00	0.00	232,800.00	263,187,577.26	-262,954,777.26
765	0517026064	FGGC JALINGO	0.00	0.00	0.00	277,213,716.11	-277,213,716.11
766	0517026065	FGGC KABBA	4,725,750.00	0.00	4,725,750.00	245,131,905.50	-240,406,155.50
767	0517026066	FGGC KAZAURE	330,000.00	0.00	330,000.00	247,583,517.85	-247,253,517.85
768	0517026067	FGGC KEANA	0.00	0.00	0.00	140,532,677.49	-140,532,677.49
769	0517026068	FGGC LANGTANG	0.00	0.00	0.00	258,949,359.78	-258,949,359.78
770	0517026069	FGGC LEJJA	330,000.00	0.00	330,000.00	264,723,424.33	-264,393,424.33
771	0517026070	FGGC MONGUNO	200,000.00	0.00	200,000.00	131,740,492.51	-131,540,492.51
772	0517026071	FGGC NEW BUSA	0.00	0.00	0.00	149,956,222.24	-149,956,222.24
773	0517026072	FGGC OMU-ARAN	0.00	0.00	0.00	215,949,666.65	-215,949,666.65
774	0517026073	FGGC OWERRI	0.00	0.00	0.00	476,422,574.57	-476,422,574.57
775	0517026074	FGGC OYO	200,000.00	0.00	200,000.00	420,146,493.20	-419,946,493.20

776	0517026075	FGGC SHAGAMU	0.00	0.00	0.00	380,605,068.70	-380,605,068.70
777	0517026076	FGGC GUMI TAMBAWAL	90,000.00	0.00	90,000.00	211,040,648.16	-210,950,648.16
778	0517026077	FGGC UMUAHIA	0.00	0.00	0.00	368,497,138.51	-368,497,138.51
779	0517026078	FGGC WUKARI	0.00	0.00	0.00	264,559,604.19	-264,559,604.19
780	0517026079	FGGC, YOLA	4,369,335.92	0.00	4,369,335.92	3,092,696,698.33	-3,088,327,362.41
781	0517026080	FSTC AHOADA	4,628,900.00	0.00	4,628,900.00	177,259,251.12	-172,630,351.12
782	0517026081	FSTC AWKA	0.00	0.00	0.00	318,214,096.81	-318,214,096.81
783	0517026082	FSTC JUBU-IMUSHIN	640,000.00	0.00	640,000.00	286,329,398.53	-285,689,398.53
784	0517026083	FSTC MICHIKA	270,000.00	0.00	270,000.00	76,639,935.20	-76,369,935.20
785	0517026084	FSTC TUNGBO - YENAGOA	120,000.00	0.00	120,000.00	149,578,100.73	-149,458,100.73
786	0517026085	FSTC USI-EKITI	0.00	0.00	0.00	189,063,843.73	-189,063,843.73
787	0517026086	FTC IKARE	0.00	0.00	0.00	217,749,023.40	-217,749,023.40
788	0517026087	FTC ILESA	0.00	0.00	0.00	309,915,802.19	-309,915,802.19
789	0517026088	FTC JALINGO	0.00	0.00	0.00	254,363,604.16	-254,363,604.16
790	0517026089	FTC KAFANCHAN	0.00	0.00	0.00	249,197,499.30	-249,197,499.30
791	0517026090	FTC LASSA	100,000.00	0.00	100,000.00	94,597,505.49	-94,497,505.49
792	0517026091	FTC OHANSO	0.00	0.00	0.00	225,871,760.33	-225,871,760.33
793	0517026092	FTC OROZO	680,000.00	0.00	680,000.00	484,013,064.77	-483,333,064.77
794	0517026093	FTC OTOBI	5,960,000.00	0.00	5,960,000.00	222,443,792.62	-216,483,792.62
795	0517026094	FTC OTUPKO	17,015,400.00	0.00	17,015,400.00	234,245,564.28	-217,230,164.28
796	0517026095	FTC SHIRORO	0.00	0.00	0.00	274,038,254.26	-274,038,254.26
797	0517026096	FTC UROMI	0.00	0.00	0.00	238,491,018.43	-238,491,018.43

798	0517026097	FTC UYO	0.00	0.00	0.00	324,745,982.73	-324,745,982.73
799	0517026098	FTC YABA	0.00	0.00	0.00	748,634,440.27	-748,634,440.27
800	0517026099	FTC ZURU	0.00	0.00	0.00	225,678,400.85	-225,678,400.85
801	0517026100	KING'S COLLEGE	1,794,337.50	0.00	1,794,337.50	539,003,101.59	-537,208,764.09
802	0517026101	QUEEN'S COLLEGE LAGOS	192,323,050.00	0.00	192,323,050.00	614,082,658.70	-421,759,608.70
803	0517026102	SULEJA ACADEMY	0.00	0.00	0.00	436,407,835.71	-436,407,835.71
804	0517026103	FSTC,DOMA	0.00	0.00	0.00	162,123,237.55	-162,123,237.55
805	0517026104	FSTC DAYI	0.00	0.00	0.00	133,958,530.69	-133,958,530.69
806	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	1,482,500.00	0.00	1,482,500.00	156,682,012.57	-155,199,512.57
807	0517028001	UNESCO PARIS	0.00	0.00	0.00	491,799,225.85	-491,799,225.85
808	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	1,285,250.00	0.00	1,285,250.00	898,810,091.31	-897,524,841.31
809	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	1,984,129,467.35	-1,984,129,467.35
810	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	9,642,297.97	0.00	9,642,297.97	9,579,131,932.81	-9,569,489,634.84
812	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	24,432,980.00	0.00	24,432,980.00	1,976,129,589.33	-1,951,696,609.33
813	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	73,347,581.59	-73,347,581.59
814	0521006001	RADIOGRAPHERS REGISTRATION BOARD	45,619,214.63	0.00	45,619,214.63	187,192,364.73	-141,573,150.10
815	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	500,000.00	0.00	500,000.00	124,928,848.07	-124,428,848.07
816	0521008001	HEALTH RECORDS REGISTRATION BOARD	14,858,666.05	0.00	14,858,666.05	156,235,675.73	-141,377,009.68
817	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	3,897,275.00	0.00	3,897,275.00	179,729,979.21	-175,832,704.21
818	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	69,478,970.43	-69,478,970.43
819	0521011001	NURSING AND MIDWIFERY COUNCIL	11,829,425.00	0.00	11,829,425.00	264,001,100.59	-252,171,675.59
820	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	34,519,667.25	0.00	34,519,667.25	530,148,033.13	-495,628,365.88

821	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	120,800.00	0.00	120,800.00	214,517,802.54	-214,397,002.54
822	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	4,520,420,068.68	-4,520,420,068.68
823	0521015001	MEDICAL REHABILITATION THERAPY BOARD	9,793,106.33	0.00	9,793,106.33	256,410,576.25	-246,617,469.92
824	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	0.00	0.00	454,420,765.49	-454,420,765.49
825	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	446,875.00	0.00	446,875.00	32,444,714.64	-31,997,839.64
826	0521018001	NURSE TUTOR TRAINING - ENUGU	0.00	0.00	0.00	14,050,682.69	-14,050,682.69
827	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	97,860,622.20	-97,860,622.20
828	0521020001	NURSE TUTOR TRAINNING KADUNA	560,000.00	0.00	560,000.00	56,843,023.69	-56,283,023.69
829	0521021001	NURSE TUTOR TRAINNING IBADAN	418,125.00	0.00	418,125.00	20,189,844.54	-19,771,719.54
830	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	233,108,618.38	-233,108,618.38
831	0521023004	NHETC, ENUGU	0.00	0.00	0.00	417,914.76	-417,914.76
832	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	871,250.00	0.00	871,250.00	21,369,329.34	-20,498,079.34
833	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	0.00	0.00	1,503,461.19	-1,503,461.19
834	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	1,119,375.00	0.00	1,119,375.00	25,123,522.34	-24,004,147.34
835	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	20,991,872.97	0.00	20,991,872.97	10,061,979,099.74	-10,040,987,226.77
836	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	7,657,034.32	0.00	7,657,034.32	6,755,729,817.09	-6,748,072,782.77
837	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	5,600,875,683.10	-5,600,875,683.10
838	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	4,550,000.00	0.00	4,550,000.00	9,663,556,323.60	-9,659,006,323.60
839	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	7,507,666,667.95	-7,507,666,667.95
840	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	1,842,543.25	1,842,543.25	7,218,767,779.69	-7,216,925,236.44
841	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	8,105,582.52	0.00	8,105,582.52	6,781,512,147.73	-6,773,406,565.21
842	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	6,339,883,553.01	-6,339,883,553.01

843	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	7,077,327,075.40	-7,077,327,075.40
844	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	3,241,362.00	0.00	3,241,362.00	8,046,172,734.20	-8,042,931,372.20
845	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	6,229,957,904.01	-6,229,957,904.01
846	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	0.00	0.00	5,809,921,868.87	-5,809,921,868.87
847	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	5,996,336,293.17	-5,996,336,293.17
848	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	8,160,608,386.66	-8,160,608,386.66
849	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	771,856.00	0.00	771,856.00	5,498,762,929.29	-5,497,991,073.29
850	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	3,517,558,635.39	-3,517,558,635.39
851	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	0.00	0.00	4,853,643,653.10	-4,853,643,653.10
852	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	2,583,571.25	0.00	2,583,571.25	5,251,097,758.67	-5,248,514,187.42
853	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	0.00	0.00	0.00	1,204,000.00	-1,204,000.00
854	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	300,000.00	0.00	300,000.00	1,584,335,271.84	-1,584,035,271.84
855	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	816,198,549.79	-816,198,549.79
856	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	2,747,950.00	0.00	2,747,950.00	1,738,121,740.76	-1,735,373,790.76
857	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	1,962,275,595.10	-1,962,275,595.10
858	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	0.00	0.00	1,115,099,665.00	-1,115,099,665.00
859	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	3,000.00	0.00	3,000.00	2,955,603,777.77	-2,955,600,777.77
860	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	50,600.00	0.00	50,600.00	2,199,549,066.31	-2,199,498,466.31
861	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	243,776,633.94	-243,776,633.94
862	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	33,357,846.92	0.00	33,357,846.92	1,440,635,768.07	-1,407,277,921.15
863	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	4,218,127.41	0.00	4,218,127.41	3,212,007,616.00	-3,207,789,488.59
864	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	3,080,386.73	0.00	3,080,386.73	1,894,952,334.81	-1,891,871,948.08

865	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	14,345,974.69	0.00	14,345,974.69	2,513,435,114.52	-2,499,089,139.83
866	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	626,610,307.78	-626,610,307.78
867	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	4,452,220,022.11	-4,452,220,022.11
868	0521027018	FEDERAL MEDICAL CENTRE, OWO	2,236,907.50	0.00	2,236,907.50	3,869,507,691.08	-3,867,270,783.58
869	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	1,392,974.97	0.00	1,392,974.97	4,852,404,729.91	-4,851,011,754.94
870	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	2,939,187.00	0.00	2,939,187.00	5,986,933,217.10	-5,983,994,030.10
871	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	33,700,855.37	0.00	33,700,855.37	4,555,146,252.01	-4,521,445,396.64
872	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	2,709,142,663.07	-2,709,142,663.07
874	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	2,723,270.00	0.00	2,723,270.00	2,361,643,879.35	-2,358,920,609.35
875	0521027025	FEDERAL MEDICAL CENTRE, ASABA	3,000,000.00	0.00	3,000,000.00	4,110,637,412.42	-4,107,637,412.42
876	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	2,807,099,411.39	-2,807,099,411.39
877	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	4,860,767.00	0.00	4,860,767.00	2,773,560,806.08	-2,768,700,039.08
878	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	4,369,335.92	0.00	4,369,335.92	3,092,696,698.33	-3,088,327,362.41
881	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	3,143,916,797.92	-3,143,916,797.92
882	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	2,246,373,905.42	-2,246,373,905.42
883	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	27,000.00	0.00	27,000.00	2,503,138,946.32	-2,503,111,946.32
884	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	11,598,846.05	0.00	11,598,846.05	2,633,088,856.02	-2,621,490,009.97
885	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	0.00	0.00	1,531,474,409.54	-1,531,474,409.54
886	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	15,387,492.00	0.00	15,387,492.00	8,057,273,929.11	-8,041,886,437.11
887	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	4,697,920,363.25	-4,697,920,363.25
888	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	2,529,357,272.96	-2,529,357,272.96
889	0521027039	NATIONAL EYE CENTRE KADUNA	7,072,196.55	0.00	7,072,196.55	948,289,988.46	-941,217,791.91

890	0521027040	NATIONAL EAR CARE CENTRE KADUNA	7,072,196.55	0.00	7,072,196.55	948,289,988.46	-941,217,791.91
891	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	144,417,493.76	-144,417,493.76
892	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	0.00	0.00	685,100,800.33	-685,100,800.33
893	0521027043	ONCHO BAUCHI	0.00	0.00	0.00	314,522.08	-314,522.08
894	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	682,962,296.59	-682,962,296.59
895	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	1,312,500.00	-1,312,500.00
896	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	270,200.00	0.00	270,200.00	1,326,553.26	-1,056,353.26
897	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	1,312,500.00	-1,312,500.00
898	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	1,312,500.00	-1,312,500.00
899	0521029001	PHS, ABUJA	0.00	0.00	0.00	558,148.68	-558,148.68
900	0521029002	PHS, YOLA	0.00	0.00	0.00	558,148.68	-558,148.68
901	0521029003	PHS, JALINGO	0.00	0.00	0.00	558,148.68	-558,148.68
902	0521029004	PHS, MAIDUGURI	0.00	0.00	0.00	558,148.68	-558,148.68
903	0521029005	PHS, DAMATURU	0.00	0.00	0.00	558,148.68	-558,148.68
904	0521029006	PHS, KANO	0.00	0.00	0.00	976,760.19	-976,760.19
905	0521029007	PHS, KASTINA	0.00	0.00	0.00	976,760.19	-976,760.19
906	0521029008	PHS, DUTSE	0.00	0.00	0.00	976,760.19	-976,760.19
907	0521029009	PHS, ILORIN	0.00	0.00	0.00	976,760.19	-976,760.19
908	0521029010	PHS, SOKOTO	0.00	0.00	0.00	976,760.19	-976,760.19
909	0521029011	PHS, IBADAN	0.00	0.00	0.00	1,085,289.31	-1,085,289.31
910	0521029012	PHS, ABEOKUTA	0.00	0.00	0.00	714,260.19	-714,260.19
911	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	976,760.19	-976,760.19

912	0521029014	PHS, CALABAR	0.00	0.00	0.00	987,290.00	-987,290.00
913	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0.00	0.00	0.00	976,760.19	-976,760.19
914	0521029016	PHS, WARRI	0.00	0.00	0.00	976,010.19	-976,010.19
916	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	791,472.50	-791,472.50
917	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	500,000.00	0.00	500,000.00	658,819,119.64	-658,319,119.64
918	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	616,637,423.57	-616,637,423.57
919	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	4,725,750.00	0.00	4,725,750.00	245,131,905.50	-240,406,155.50
920	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	0.00	0.00	359,992,969.81	-359,992,969.81
921	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	130,000.00	0.00	130,000.00	194,498,219.53	-194,368,219.53
922	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	9,268,988.75	-9,268,988.75
923	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	93,582,546.52	-93,582,546.52
924	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	8,064,049.00	-8,064,049.00
925	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	8,680,875.00	0.00	8,680,875.00	96,374,798.53	-87,693,923.53
927	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	430,801,438.67	-430,801,438.67
928	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	623,871,814.94	-623,871,814.94
929	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	666,947,572.01	-666,947,572.01
930	0521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	6,311,238,955.63	-6,311,238,955.63
931	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	2,060,809,382.31	0.00	2,060,809,382.31	2,112,755,630.13	-51,946,247.82
932	0535002001	NATIONAL PARK HEADQUARTERS	25,542,236.45	0.00	25,542,236.45	222,089,312.57	-196,547,076.12
933	0535003001	KAINJI NATIONAL PARK	14,685.00	0.00	14,685.00	471,650,757.40	-471,636,072.40
934	0535004001	OYO NATIONAL PARK	0.00	0.00	0.00	333,329,482.56	-333,329,482.56
935	0535005001	CHAD BASIN NATIONAL PARK	759,000.00	0.00	759,000.00	230,397,258.17	-229,638,258.17

936	0535006001	GASHAKA GUMTI NATIONAL PARK	11,213,133.00	0.00	11,213,133.00	333,174,591.00	-321,961,458.00
937	0535007001	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	469,417,950.00	-469,417,950.00
938	0535008001	KAMUKU NATIONAL PARK	1,508,391.72	0.00	1,508,391.72	203,408,583.24	-201,900,191.52
939	0535009001	OKUMU NATIONAL PARK	0.00	0.00	0.00	180,423,358.60	-180,423,358.60
940	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	462,258,587.80	-462,258,587.80
941	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	757,452.75	0.00	757,452.75	895,018,584.19	-894,261,131.44
942	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	910,000.00	0.00	910,000.00	563,759,331.53	-562,849,331.53
943	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	10,000.00	0.00	10,000.00	1,837,813,123.24	-1,837,803,123.24
944	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	512,619,575.54	-512,619,575.54
945	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	0.00	1,685,552,904.31	-1,685,552,904.31
946	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	122,708,757.25	0.00	122,708,757.25	2,895,103,978.75	-2,772,395,221.50
947	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	22,389,862.00	0.00	22,389,862.00	294,144,912.84	-271,755,050.84
948	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	360,000.00	0.00	360,000.00	106,052,698.59	-105,692,698.59
949	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	4,110,000.00	0.00	4,110,000.00	391,680,031.00	-387,570,031.00
950	0543001001	NATIONAL POPULATION COMMISSION	13,483,780.97	0.00	13,483,780.97	5,022,316,082.64	-5,008,832,301.67
		GRAND-TOTAL	**11,728,322,999,985.10**	**67,153,744.25**	**11,728,390,153,729.30**	**8,101,138,219,106.11**	**3,627,251,934,623.21**

NOTE 22:
GAIN/LOSS ON DISPOSAL

S/N	ADMIN. CODE	MDA	GAIN ON DISPOSAL OF ASSET - PPE	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY	GAIN ON DISPOSAL OF ASSET - INTANGIBLE	GAIN ON SWAPPED ASSETS - PPE	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY	SUB-TOTAL	LOSS ON SWAPPED ASSET	SUB TOTAL	GAIN/LOSS
			140501	140502	140503	140801	140802		280104		
			₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR									
1	0119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	0.00	0.00	0.00	41,042,350.60	41,042,350.60	-41,042,350.60
2	0123003001	NIGERIAN TELEVISION AUTHORITY	9,390,580.47	0.00	0.00	0.00	0.00	9,390,580.47	0.00	0.00	9,390,580.47
3	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	765,270,282.04	765,270,282.04	-765,270,282.04
		ECONOMIC SECTOR									
5	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	0.00	0.00	334,293,219.08	0.00	0.00	334,293,219.08
6	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	888,469.75	0.00	888,469.75	0.00	0.00	0.00	888,469.75
7	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	4,773,870.00	0.00	0.00	0.00	0.00	4,773,870.00	0.00	0.00	4,773,870.00
8	0231020001	TRANSMISSION COMPANY OF NIGERIA	22,022,589.65	0.00	0.00	0.00	0.00	22,022,589.65	0.00	0.00	22,022,589.65
9	0252045001	OGUN/ OSUN RBDA	0.00	0.00	13,618,985.00	0.00	0.00	13,618,985.00	0.00	0.00	13,618,985.00
10	0252043001	LOWER NIGER RBDA	7,900,035.00	0.00	0.00	0.00	7,900,035.00	0.00	0.00	0.00	7,900,035.00
11		FEDERAL INLAND REVENUE SERVICES	19,828,991.96	0.00	0.00	0.00	0.00	19,828,991.96	0.00	286,674,673.35	-266,845,681.39

		SOCIAL SECTOR									
12	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	22,219,375.96	0.00	0.00	0.00	0.00	22,219,375.96	0.00	0.00	22,219,375.96
13	0517021002	UNIVERSITY OF LAGOS	0.00	0.00	20,328,277.33	0.00	0.00	20,328,277.33	0.00	0.00	20,328,277.33
14	0517021005	OBAFEMI AWOLOWO UNIVERSITY	500,000.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	500,000.00
15	0517021031	FEDERAL UNIVERSITY DUTSE	20,000.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00
		GRAND-TOTAL	**86,655,443.04**	**0.00**	**33,947,262.33**	**888,469.75**	**334,293,219.08**	**455,784,394.20**	**806,312,632.64**	**1,092,987,305.99**	**-637,202,911.79**

NOTE 23:
GAIN ON FOREIGN EXCHANGE

S/N	ADMIN. CODE	MDA	GAIN ON FOREIGN EXCHANGE	LOSS ON FOREIGN EXCHANGE	GAIN/LOSS
			141001	220901	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	118,954.36	-118,954.36
2	0119009001	FOREIGN MISSION: ABIDJAN	0.00	21,330,001.86	-21,330,001.86
3	0119009005	FOREIGN MISSION: ANKARA	7,684,244.34	0.00	7,684,244.34
4	0119009028	FOREIGN MISSION: CANBERRA	0.00	10,276,831.27	-10,276,831.27
5	0119009107	FOREIGN MISSION: YAOUNDE	0.00	31,258,383.78	-31,258,383.78
6	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	22,603,863.74	-22,603,863.74
		ECONOMIC SECTOR			

7		CONSOLIDATED REVENUE FUND	0.00	53,868,240,000.00	-53,868,240,000.00
8	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	220,642.62	185,315.60	35,327.02
9	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	5,405,941.04	0.00	5,405,941.04
1		**SOCIAL SECTOR**			
10	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	4,011,556.50	-4,011,556.50
11	0517021002	UNIVERSITY OF LAGOS	75,000.00	00	75,528.00
12	0517021009	UNIVERSITY OF ILORIN	288,702.83	36,174.50	252,528.33
13	0517021023	BAYERO UNIVERSITY, KANO	0.00	11,028,059.69	-11,028,059.69
14	0517021031	FEDERAL UNIVERSITY DUTSE	34,138.48	0.00	34,138.48
		GRAND-TOTAL	**13,708,669.31**	**53,969,089,141.30**	**-53,955,380,471.99**

NOTE 26:
BANK BALANCE

S/N	ADMIN. CODE	MDA	CONSOLIDATED REVENUE FUND	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	OAGF CASH BALANCE: TSA SUB RECURRENT ACCOUNT	CONTIGENCY FUND	CASH BALANCE: CAPITAL	CASH BALANCE: PERSONNEL	CASH BALANCE: OVERHEAD	CASH BALANCE: REVENUE	CASH BALANCE: AID & GRANTS	CASH BALANCE: LOANS	CASH BALANCE: OTHER FUNDS	BALANCE AS AT	BALANCE AS AT	Debit balances	Credit balance
			310101	31010102	31010103	310103	31020101	31020102	31020103	31020104	31020106	31020107	31020108	2018	2017		
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦		
		ADMINISTRATIVE SECTOR															
1	0111001001	STATE HOUSE - HQTRS	0.00	0.00	0.00	0.00	2,355,611,036.58	6,724,181.91	844,107,111.77	0.00	0.00	0.00	0.00	3,206,442,330.26		3,206,442,330.26	
2	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00	0.00	0.00	0.00	0.00	15,891.91	0.00	0.00	0.00	0.00	0.00	15,891.91		15,891.91	
3	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	0.00	0.00	0.00	0.00	3,396,500.00	0.00	29,549.72	0.00	0.00	0.00	0.00	3,426,049.72		3,426,049.72	
4	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	1,014,259.80	0.00	33,892.91	0.00	0.00	0.00	0.00	1,048,152.71		1,048,152.71	
5	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	0.00	0.00	66,606,813.20	0.00	55,567.28	0.00	0.00	0.00	0.00	66,662,380.48		66,662,380.48	
6	0111001006	STATE HOUSE MEDICAL CENTRE	0.00	0.00	0.00	0.00	69,872,824.10	0.00	58,712.60	0.00	0.00	0.00	0.00	69,931,536.70		69,931,536.70	
7	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	18,164,915.00	0.00	261,669.08	0.00	0.00	0.00	0.00	18,426,584.08		18,426,584.08	
8	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	0.00	0.00	0.00	0.00	0.00	1,328,154,369.12	0.00	0.00	0.00	0.00	1,328,154,369.12		1,328,154,369.12	
9	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	0.00	0.00	0.00	19,301,654,034.28	0.00	8,044,960,163.80	21,769,500.00	367.29	0.00	0.00	27,368,384,065.37		27,368,384,065.37	

10	0111006001	NIPSS, KURU	0.00	0.00	0.00	0.00	342,037.28	4,056,559.79	56,864.44	39,119,479.56	117,402,988.52	0.00	0.00	160,977,929.59		160,977,929.59	
11	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	6,947,641.74	3,182,922.17	1,638,693.86	3,707,243,946.62	0.00	0.00	0.00	3,719,013,204.39		3,719,013,204.39	
12	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	0.00	0.00	63,212,021.20	4,537,882.94	40,084,084.07	13,152,084.50	0.00	0.00	10,374,631,355.32	10,495,617,428.03		10,495,617,428.03	
13	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	0.00	0.00	0.00	6,343,190.60	66,796.27	39,133,799.90	5,000,000.00	0.00	0.00	0.00	50,543,786.77		50,543,786.77	
14	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	0.00	0.00	16,413.30	0.00	22,196.65	0.00	0.00	0.00	0.00	38,609.95		38,609.95	
15	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	0.00	0.00	0.00	1,455,812.20	869,614.90	-2,011.85	0.00	0.00	0.00	0.00	2,323,415.25		2,323,415.25	
16	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	0.00	0.00	421,537,648.46	2,291,299.82	151,594.66	0.00	-141,073,864.53	0.00	0.00	282,906,678.41		282,906,678.41	
17	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	0.00	0.00	0.00	8,603,695.55	3,430,209.13	6,670.84	0.00	0.00	0.00	0.00	12,040,575.52		12,040,575.52	
18	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	6,000,000.00	0.00	19,701.39	0.00	0.00	0.00	0.00	6,019,701.39		6,019,701.39	
19	0112001001	NASS MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
20	0112002001	SENATE	0.00	0.00	0.00	0.00	15,492,251.37	0.00	0.00	0.00	0.00	0.00	0.00	15,492,251.37		15,492,251.37	
21	0112003001	HOUSE OF REPRESENTATIVES	0.00	0.00	0.00	0.00	40,456,478.36	0.00	0.00	0.00	0.00	0.00	0.00	40,456,478.36		40,456,478.36	
22	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	0.00	0.00	46,922,166.24	0.00	0.00	0.00	0.00	0.00	0.00	46,922,166.24		46,922,166.24	
23	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	150,055,500.00	0.00	0.00	0.00	0.00	0.00	0.00	150,055,500.00		150,055,500.00	
24	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	99,980.00	0.00	0.00	0.00	0.00	99,980.00		99,980.00	
25	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00	480,690.00	0.00	0.00	0.00	0.00	480,690.00		480,690.00	
26	0112008001	GENERAL SERVICE	0.00	0.00	0.00	0.00	513,334,843.81	0.00	0.00	0.00	0.00	0.00	0.00	513,334,843.81		513,334,843.81	
27	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	0.00	0.00	0.00	8,222.12	6,380.56	454,665,444.50	35,999,370.41	78,318.01	0.00	0.00	490,757,735.60		490,757,735.60	
28	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	0.00	0.00	1,213,517,387.00	8,572,708,558.98	198,645,307.72	80,057.02	0.00	0.00	0.00	0.00	9,984,951,310.72		9,984,951,310.72	
29	0116002001	DEFENCE HEADQURTERS	0.00	0.00	0.00	0.00	0.00	5,250.00	-8,079.37	0.00	0.00	0.00	0.00	-2,829.37			-2,829.37
30	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	0.00	0.00	0.00	0.00	150,000,000.00	1,286,222.22	-93,086.68	0.00	0.00	0.00	0.00	151,193,135.54		151,193,135.54	
31	0116003001	NIGERIAN ARMY	0.00	0.00	0.00	0.00	0.00	4,779,396,205.51	1,219,404,319.58	0.00	0.00	0.00	0.00	5,998,800,525.09		5,998,800,525.09	
32	116003002	NIGERIA ARMY UNIVERSITY, BIU	0.00	0.00	0.00	0.00	2,047,500.00	0.00	29,126,833.33	0.00	0.00	0.00	0.00	31,174,333.33		31,174,333.33	
33	0116004001	NIGERIAN NAVY	0.00	0.00	0.00	0.00	314,002.79	52,896,737.92	0.00	0.00	0.00	0.00	0.00	53,210,740.71		53,210,740.71	
34	0116005001	NIGERIAN AIRFORCE	0.00	0.00	0.00	0.00	398.04	0.00	731,142.19	0.00	0.00	0.00	0.00	731,540.23		731,540.23	
35	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40		0.40	
36	0116007001	NIGERIANCOLLEGE DEFENCE	0.00	0.00	0.00	0.00	1,133,676,423.80	0.00	0.00	0.00	0.00	0.00	0.00	1,133,676,423.80		1,133,676,423.80	
37	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	0.00	0.00	328,568,015.56	393,307,025.85	0.00	0.00	0.00	0.00	0.00	721,875,041.41		721,875,041.41	
38	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
39	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	0.00	0.00	0.00	83.92	0.00	34,277,354.37	0.00	0.00	0.00	34,277,438.29		34,277,438.29	
42	0116015017	DEFENCE MISSIONS	0.00	0.00	0.00	0.00	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.47		0.47	
43	0116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	1,387.95	0.00	459,448,753.84	0.00	0.00	0.00	0.00	459,450,141.79		459,450,141.79	
44	0116018001	DEFENCE SPACE AGENCY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
45	116018002	DEFENCE SPACE ADMINISTRATION	0.00	0.00	0.00	0.00	185,016.71	796,274.90	595,038.23	0.00	0.00	0.00	0.00	1,576,329.84		1,576,329.84	
46	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	1,750,811,305.96	9,683,380.55	66,700,782.30	0.00	94,734,431.40	0.00	0.00	1,921,929,900.21		1,921,929,900.21	
47	0119002001	TECHNICAL AIDS CORPS	0.00	0.00	0.00	0.00	1,142,439.50	83.26	0.00	0.00	0.00	0.00	0.00	1,142,522.76		1,142,522.76	
48	0119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	0.00	0.00	29,469,938.50	0.00	5,999.47	0.00	0.00	0.00	0.00	29,475,937.97		29,475,937.97	
49	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	0.00	0.00	0.00	174,733,169.90	1,662,818.21	4,779.39	0.00	0.00	0.00	0.00	176,400,767.50		176,400,767.50	
50	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	0.00	0.00	0.00	202,234.70	583,688.18	-2,768.20	0.00	0.00	0.00	0.00	783,154.68		783,154.68	
51	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	0.00	0.00	0.00	24,203.61	592,380.49	475,210.78	0.00	0.00	0.00	0.00	1,091,794.88		1,091,794.88	
52	0119009001	FOREIGN MISSION: ABIDJAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,665,152.76	0.00	0.00	0.00	52,665,152.76		52,665,152.76	
53	0119009002	FOREIGN MISSION: ACCRA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-58,159,661.45	0.00	0.00	0.00	-58,159,661.45			-58,159,661.45

54	0119009003	FOREIGN MISSION: ADDIS ABABA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,060,492.04	0.00	0.00	0.00	230,060,492.04		230,060,492.04	
56	0119009005	FOREIGN MISSION: ANKARA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,286,912.12	0.00	0.00	0.00	24,286,912.12		24,286,912.12	
73	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,403,652.94	0.00	0.00	0.00	48,403,652.94		48,403,652.94	
77	0119009027	FOREIGN MISSION: CAIRO	0.00	0.00	0.00	0.00	0.00	0.00	312,836,129.52	0.00	0.00	0.00	0.00	312,836,129.52		312,836,129.52	
78	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	2,554,000.00	57,345,994.23	3,732,572.73	1,696,281.40	0.00	0.00	0.00	65,328,848.36		65,328,848.36	
123	0119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,981,463.64	0.00	0.00	0.00	39,981,463.64		39,981,463.64	
124	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
125	0119009077	FOREIGN MISSION: NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	289,168,530.02	0.00	0.00	0.00	0.00	289,168,530.02		289,168,530.02	
126	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
127	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
128	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
129	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
130	0119009083	FOREIGN MISSION: PORT OF SPAIN	0.00	0.00	0.00	0.00	0.00	0.00	287,247,433.25	0.00	0.00	0.00	0.00	287,247,433.25		287,247,433.25	
131	0119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
132	0119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
133	0119009086	FOREIGN MISSION: RABAT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
134	0119009087	FOREIGN MISSION: RIYADH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
135	0119009088	FOREIGN MISSION: ROME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
136	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
137	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
138	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
139	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
140	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
141	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
142	0119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
143	0119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
144	0119009100	FOREIGN MISSION: TOKYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
145	0119009101	FOREIGN MISSION: TRIPOLI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
146	0119009102	FOREIGN MISSION: TUNIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
147	0119009103	FOREIGN MISSION: VIENNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-27,767,380.77	0.00	0.00	0.00	-27,767,380.77			-27,767,380.77
148	0119009104	FOREIGN MISSION: WARSAW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,059,221.03	0.00	0.00	0.00	35,059,221.03		35,059,221.03	
149	0119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60,336,707.09	0.00	0.00	0.00	60,336,707.09		60,336,707.09	
150	0119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
151	0119009107	FOREIGN MISSION: YAOUNDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216,444,910.36	0.00	0.00	0.00	216,444,910.36		216,444,910.36	
158	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00	0.00	0.00	0.00	0.00	0.00	68,897,958.42	0.00	0.00	0.00	0.00	68,897,958.42		68,897,958.42	
159	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
160	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
161	0119009120	FOREIGN MISSION DOHA, QATAR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,923,779.47	0.00	0.00	0.00	1,923,779.47		1,923,779.47	
162	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	0.00	0.00	0.00	0.00	136,171.92	176,335.06	0.00	0.00	0.00	0.00	312,506.98		312,506.98	
165	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	0.00	0.00	0.00	1,299,174,563.91	14,842,938.81	-338,077.46	27,882,469.40	283,097.99	0.00	0.00	1,341,844,992.65		1,341,844,992.65	
166	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	0.00	0.00	0.00	53,425,162.40	21,344,080.51	547,764,313.95	176,981,491.32	0.00	0.00	459,469,443.76	1,258,984,491.94		1,258,984,491.94	
167	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	0.00	0.00	1,517,609,249.71	31,123,105.23	145,936.50	33,272,818.69	0.00	0.00	0.00	1,582,151,110.13		1,582,151,110.13	

168	0123005001	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00	0.00	2,543,492.72	4,652,843.23	172,643,938.87	1,550,374.48	0.00	0.00	0.00	181,390,649.30		181,390,649.30	
169	0123006001	VOICE OF NIGERIA	0.00	0.00	0.00	0.00	64,241,338.90	3,188,269.31	448,197,130.56	883,515.08	16,895.00	0.00	0.00	516,527,148.85		516,527,148.85	
170	0123007001	NIGERIAN FILM CORPORATION	0.00	0.00	0.00	0.00	35,729,573.96	19,654,725.46	205,516.16	8,334,587.14	0.00	0.00	0.00	63,924,402.72		63,924,402.72	
171	0123008001	NATIONAL BROADCASTING COMMISION	0.00	0.00	0.00	0.00	6,277,720.90	1,961,645.90	-40,033.19	103,174,138.98	0.00	0.00	0.00	111,373,472.59		111,373,472.59	
172	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	0.00	25,613,530.30	8,460,646.77	-14,008.64	259,220.33	0.00	0.00	0.00	34,319,388.76		34,319,388.76	
173	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	0.00	0.00	0.00	81,342,424.00	2,056,765.30	591,347.95	25,438.31	0.00	0.00	0.00	84,015,975.56		84,015,975.56	
174	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	0.00	2,089,057.70	11,926,442.15	28,211.06	0.00	0.00	0.00	0.00	14,043,710.91		14,043,710.91	
175	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	0.00	0.00	0.00	361.30	1,701,327.05	-9,744.72	0.00	0.00	0.00	0.00	1,691,943.63		1,691,943.63	
176	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	0.00	0.00	0.00	3,487,750.95	113,117,409.19	50,939.58	0.00	0.00	0.00	0.00	116,656,099.72		116,656,099.72	
177	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	0.00	0.00	0.00	4,471,873.57	53,553,596.63	2,743,908.96	0.00	0.00	0.00	0.00	60,769,379.16		60,769,379.16	
178	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	0.00	41,782,316.20	612,669.96	16,082.50	0.00	0.00	0.00	0.00	42,411,068.66		42,411,068.66	
179	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	0.00	18,111,671.00	9,232,099.92	6,362.99	87,790.00	0.00	0.00	0.00	27,437,923.91		27,437,923.91	
180	0123011007	NATIONAL THEATRE	0.00	0.00	0.00	0.00	20,383,547.70	4,644,105.14	13,420,307.70	2,776,112.20	0.00	0.00	0.00	41,224,072.74		41,224,072.74	
181	0123011008	NATIONAL GALLERY OF ART	0.00	0.00	0.00	0.00	2,235.40	4,860,146.44	757.93	0.00	0.00	0.00	0.00	4,863,139.77		4,863,139.77	
182	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	0.00	0.00	0.00	1,460.70	235,203.56	-5,469.33	701,630.00	0.00	0.00	0.00	932,824.93		932,824.93	
183	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	0.00	0.00	0.00	1,685,412.77	5,379,627.23	-16,053.33	0.00	0.00	0.00	0.00	7,048,986.67		7,048,986.67	
184	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	0.00	70,471,556.59	2,918,749.61	-62,105.66	0.00	0.00	0.00	0.00	73,328,200.54		73,328,200.54	
185	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	0.00	0.00	0.00	0.00	295,567.42	0.00	0.00	0.00	0.00	0.00	295,567.42		295,567.42	
186	0123011017	NATIONAL ORIENTATION AGENCY	0.00	0.00	0.00	0.00	88,465,000.10	24,364,830.70	-41,063.55	0.00	7,536,993.49	0.00	0.00	120,325,760.74		120,325,760.74	
187	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	0.00	157,095,276.90	1,284,478.59	-35,388.95	105,468,676.12	0.00	0.00	0.00	263,813,042.66		263,813,042.66	
188	0124002001	NIGERIAN PRISON SERVICE	0.00	0.00	0.00	0.00	166,965.42	75,134.95	142,770.31	0.00	0.00	0.00	0.00	384,870.68		384,870.68	
189	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	0.00	0.00	0.00	4,655,301,534.01	271,463,372.61	2,567,845,457.72	2,693,471,165.55	0.00	0.00	612,660,018.72	10,800,741,548.61		10,800,741,548.61	
190	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	0.00	0.00	0.00	5,318,011,281.85	1,523,310,844.51	7,010,133.93	0.00	0.00	0.00	0.00	6,848,332,260.29		6,848,332,260.29	
191	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	0.00	0.00	0.00	0.00	771,417.00	379,515.38	141,877.71	0.00	0.00	0.00	0.00	1,292,810.09		1,292,810.09	
192	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00	0.00	0.00	0.00	0.00	14,842.78	720,784,864.59	0.00	0.00	0.00	0.00	720,799,707.37		720,799,707.37	
193	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00	0.00	4,321,356.46	490,838.23	1,712,268.03	2,610,452.27	0.00	0.00	0.00	9,134,914.99		9,134,914.99	
194	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	0.00	0.00	0.00	18,792,312.01	68,948.77	2,853,426.41	136,073,986.34	0.00	0.00	-50,786,967.09	107,001,706.44		107,001,706.44	
195	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	0.00	0.00	0.00	2,995,246,289.87	977,996,530.48	899,440,602.40	0.00	0.00	0.00	0.00	4,872,683,422.75		4,872,683,422.75	
196	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	0.00	2,049,460.17	10,160,965.21	-175,377.51	0.00	0.00	0.00	7,821.00	12,042,868.87		12,042,868.87	
197	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00	0.00	556,670.61	406,476.73	92,094,626.52	2,872,621,323.73	0.00	376,228,558.50	0.00	3,341,907,656.09		3,341,907,656.09	
198	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	0.00	0.00	0.00	54,876,189.00	50,912,733.56	-4,379.58	0.00	0.00	0.00	0.00	105,784,542.98		105,784,542.98	
199	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00	0.00	0.00	0.00	0.00	0.00	21,046.07	0.00	0.00	0.00	0.00	21,046.07		21,046.07	
200	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	1,571,858.90	0.00	-2,065.03	0.00	0.00	0.00	0.00	1,569,793.87		1,569,793.87	
201	0125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	0.00	0.00	0.00	2,203,492.50	0.00	99,090.97	0.00	0.00	0.00	0.00	2,302,583.47		2,302,583.47	
202	0125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	0.00	0.00	0.00	1,752,182.80	0.00	-2,429.38	0.00	0.00	0.00	0.00	1,749,753.42		1,749,753.42	
203	0125005005	FEDERAL TRAINING CENTRE,LAGOS	0.00	0.00	0.00	0.00	1,000,873.10	0.00	20,628.28	0.00	0.00	0.00	0.00	1,021,501.38		1,021,501.38	
204	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00	0.00	1,752,182.80	0.00	724.92	0.00	0.00	0.00	0.00	1,752,907.72		1,752,907.72	
205	0125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	0.00	0.00	0.00	9,609,671.20	0.00	3,313.92	0.00	0.00	0.00	0.00	9,612,985.12		9,612,985.12	
206	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	0.00	0.00	0.00	10,135.51	647,819.28	168,758.44	-7,017,274.52	13,121,662.35	0.00	0.00	6,931,101.06		6,931,101.06	
207	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	0.00	0.00	0.00	0.00	60,878.40	164,453.63	1,176,309.99	0.00	0.00	0.00	0.00	1,401,642.02		1,401,642.02	
208	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	0.00	0.00	0.00	0.00	7,576.03	22,365.00	0.00	0.00	0.00	0.00	29,941.03		29,941.03	
209	0140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	0.00	0.00	0.00	218,863,968.01	75,185,564.81	188,731.73	0.00	0.00	0.00	0.00	294,238,264.55		294,238,264.55	

210	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	-1,058,438,895.14	-263,411.06	0.00	0.00	0.00	0.00	-1,058,702,306.20			-1,058,702,306.20
211	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	0.00	0.00	0.00	12,135,395.60	2,235,054.12	146,457,961.74	-145,626,815.45	0.00	0.00	0.00	15,201,596.01		15,201,596.01	
212	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00	0.00	16,643,764.00	820,020.19	6,134,852,362.80	0.00	164,004,348,798.36	0.00	0.00	170,156,664,945.35		170,156,664,945.35	
213	0149001001	FEDERAL CHARACTER COMMISSION	0.00	0.00	0.00	0.00	18,920,898.89	10,754,748.45	138,960.15	0.00	0.00	0.00	0.00	29,814,607.49		29,814,607.49	
214	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
215	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	0.00	0.00	0.00	44,958,652.77	6,900,703.72	3,050,615.80	0.00	0.00	0.00	0.00	54,909,972.29		54,909,972.29	
216	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	0.00	0.00	0.00	15,443,731.40	11,443,011.06	372,487.50	18,145,479.26	0.00	0.00	0.00	45,404,709.22		45,404,709.22	
217	0156006001	NIPOST	0.00	0.00	0.00	0.00	0.00	6,306,513.15	-10,460,520.00	-458,038,279.29	0.00	0.00	0.00	-462,192,286.14			-462,192,286.14
218	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	3.00		3.00	
219	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	0.00	0.00	1,307,000,000.30	97,166,786.09	0.00	0.00	0.00	0.00	0.00	1,404,166,786.39		1,404,166,786.39	
220	0157003001	NATIONAL INTELLIGENT AGENCY	0.00	0.00	0.00	0.00	0.00	34,970,901.07	309,646.44	0.00	0.00	0.00	0.00	35,280,547.51		35,280,547.51	
221	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	0.00	0.00	0.00	0.00	34,970,901.07	309,646.44	0.00	0.00	0.00	0.00	35,280,547.51		35,280,547.51	
222	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	0.00	0.00	0.00	1,415,109.48	20,044,811.86	-1,471.68	0.00	0.00	0.00	0.00	21,458,449.66		21,458,449.66	
223	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00	18,547,896.93	-43,224.55	0.00	0.00	0.00	884,746.55	19,389,418.93		19,389,418.93	
224	0160001001	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	0.01	18,547,896.93	-43,224.55	0.00	0.00	0.00	884,746.55	19,389,418.94		19,389,418.94	
225	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	0.00	0.00	810,421,743.30	92,285,028.64	1,893,019,194.42	0.00	0.00	0.00	36,615,250,620.20	39,410,976,586.56		39,410,976,586.56	
226	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	0.00	186,551,204.62	0.00	17,630,067.29	0.00	0.00	0.00	0.00	204,181,271.91		204,181,271.91	
227	0161003001	NATIONAL COMMISSION FOR REFUGEES	0.00	0.00	0.00	0.00	2,389,660,719.60	2,159,229.71	-984.26	0.00	15,105,084.85	0.00	2,420,717,204.27	4,827,641,254.17		4,827,641,254.17	
228	0161004001	LAGOS LIAISON OFFICE	0.00	0.00	0.00	0.00	129,525.30	0.00	6,161.58	0.00	0.00	0.00	0.00	135,686.88		135,686.88	
229	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	19,333,009.95	60,979,758.65	14,095,410.36	31,162,226.53	2,631,453.86	0.00	0.00	128,201,859.35		128,201,859.35	
230	0161006001	NATIONAL MERIT AWARD	0.00	0.00	0.00	0.00	133,171.66	172,076.91	8,756.64	0.00	0.00	0.00	0.00	314,005.21		314,005.21	
231	0161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	0.00	0.00	2,036,013,750.56	108,709,147.91	284,827,765.46	154,038,202.00	0.00	0.00	0.00	2,583,588,865.93		2,583,588,865.93	
232	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00	830,351.69	0.00	0.00	0.00	0.00	830,351.69		830,351.69	
233	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	0.00	0.00	0.00	6,978.25	593,810.35	1,697,712.85	0.00	0.00	0.00	0.00	2,298,501.45		2,298,501.45	
234	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	0.00	0.00	3,342,363,953.80	64,928,693.16	7,528,037.92	0.00	3,184,276.23	0.00	0.00	3,418,004,961.11		3,418,004,961.11	
235	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	0.00	0.00	225,000,000.00	0.00	28,383,386,364.55	0.00	0.00	0.00	0.00	28,608,386,364.55		28,608,386,364.55	
236	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	140,083,705.51	3,399,773.39	-99,646.52	2,439,434.99	0.00	0.00	0.00	145,823,267.37		145,823,267.37	
237	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	0.00	0.00	0.00	161,367,900.00	866,419.19	5,760,176.54	135,020,152.73	0.00	0.00	0.00	303,014,648.46		303,014,648.46	
238	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	0.00	0.00	0.00	77,318,400.00	2,027,985.55	-7,466.00	195,240,566.16	0.00	0.00	0.00	274,579,485.71		274,579,485.71	
239	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	0.00	0.00	0.00	150,588,488.40	5,976,204.55	-110,217.46	68,931,273.80	0.00	0.00	0.00	225,385,749.29		225,385,749.29	
240	0161018001	SERVICOM	0.00	0.00	0.00	0.00	81,749,232.90	0.00	14,169,476.29	0.00	0.00	0.00	0.00	95,918,709.19		95,918,709.19	
241	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	0.00	0.00	0.00	81,749,232.90	0.00	14,169,476.29	0.00	0.00	0.00	0.00	95,918,709.19		95,918,709.19	
242	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	0.00	0.00	0.00	282,375,609.86	2,217,962.82	-2,346.87	0.00	28,676,843.00	0.00	0.00	313,268,068.81		313,268,068.81	
243	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	0.00	0.00	0.00	3,330,874,875.25	516,327.34	-2,328.51	0.00	0.00	0.00	0.00	3,331,388,874.08		3,331,388,874.08	
244	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	0.00	0.00	0.00	554,714,221.20	0.00	5,905,378.24	0.00	0.00	0.00	0.00	560,619,599.44		560,619,599.44	
245		TERTIARY EDUCATION TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00	257,031,587.65	0.00	0.00	0.00	46,398,569,049.44	46,655,600,637.09		46,655,600,637.09	
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		0.00	
246	0215001001	FEDERAL MINISTRY OF AGRICULTURE	0.00	0.00	0.00	0.00	56,432,178,240.45	24,921,148.66	1,828,225.58	0.00	2,130,831,039.52	0.00	6,418,360,265.47	65,008,118,919.68		65,008,118,919.68	
247	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	0.00	0.00	0.00	205,213,054.55	791,168.00	-21,525.19	2,845,504.91	0.00	0.00	0.00	208,828,202.27		208,828,202.27	
248	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	0.00	0.00	0.00	772,335,151.06	1,027,408.17	1,643,801.62	215,402.88	0.00	0.00	0.00	775,221,763.73		775,221,763.73	
249	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	0.00	0.00	0.00	672,111,694.01	1,364,235.25	68,812.81	88,070,769.65	0.00	0.00	0.00	761,615,511.72		761,615,511.72	

250	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	0.00	0.00	0.00	270,768,571.28	2,965,140.19	827,357.59	0.00	0.00	0.00	0.00	274,561,069.06		274,561,069.06	
251	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	0.00	0.00	0.00	274,297,642.44	7,147,661.08	-104,319.57	3,694.29	0.00	0.00	0.00	281,344,678.24		281,344,678.24	
252	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	0.00	0.00	0.00	595,762,056.34	133,325.08	1,358,555.27	2,684,986.49	0.00	0.00	0.00	599,938,923.18		599,938,923.18	
253	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	0.00	0.00	69,453,613.30	6,468,151.79	4,176,387.13	0.00	0.00	0.00	0.00	80,098,152.22		80,098,152.22	
254	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	0.00	0.00	0.00	207,495,726.98	6,591,688.02	130,108.48	0.00	0.00	0.00	0.00	214,217,523.48		214,217,523.48	
255	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	0.00	0.00	0.00	158,063,485.86	273,126.88	0.00	59,895.69	0.00	0.00	0.00	158,396,508.43		158,396,508.43	
256	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	140,083,705.51	3,399,773.39	-99,646.52	2,439,434.99	0.00	0.00	0.00	145,823,267.37		145,823,267.37	
257	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	0.00	0.00	0.00	143,310,923.54	2,942,265.96	118,801.79	8,457,679.10	0.00	0.00	0.00	154,829,670.39		154,829,670.39	
258	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	0.00	0.00	0.00	230,200,904.47	47,420,900.32	-98,022.13	-11,160,796.02	2,977,324.31	0.00	0.00	269,340,310.95		269,340,310.95	
259	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	0.00	0.00	0.00	24,241,867.40	5,116,018.67	-97,893.53	0.00	0.00	0.00	0.00	29,259,992.54		29,259,992.54	
260	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	0.00	0.00	0.00	98,141,773.16	1,670,452.13	12,452.23	0.00	0.00	0.00	0.00	99,824,677.52		99,824,677.52	
261	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	0.00	0.00	0.00	135,330,839.29	6,997,624.46	-82,199.05	1,518,887.71	2,651,431.96	0.00	0.00	146,416,584.37		146,416,584.37	
262	0215019001	VETERINARY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	23,072,764.55	3,216,825.46	137,397.75	22,880,992.46	0.00	0.00	0.00	49,307,980.22		49,307,980.22	
263	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	140,886,836.28	1,183,323.83	1,140,838.17	-4,198,077.88	0.00	0.00	0.00	139,012,920.40		139,012,920.40	
264	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	0.00	0.00	0.00	57,782,112.64	2,274,383.82	150,122.24	0.00	0.00	0.00	-190,366.69	60,016,252.01		60,016,252.01	
265	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	0.00	0.00	0.00	118,996,441.01	1,596,559.00	-8,734.53	190,419.15	0.00	0.00	0.00	120,774,684.63		120,774,684.63	
266	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	0.00	0.00	0.00	4,105,484.59	4,977.52	-78,274.17	0.00	0.00	0.00	0.00	4,032,187.94		4,032,187.94	
267	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	0.00	0.00	0.00	143,865,731.65	882,000.80	25,841.12	0.00	0.00	0.00	0.00	144,773,573.57		144,773,573.57	
268	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	47,641,188.82	1,157,403.55	-29,825.51	4,629.97	0.00	0.00	104,751,130.00	153,524,526.83		153,524,526.83	
269	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	0.00	0.00	0.00	47,641,188.82	1,157,403.55	-29,825.51	4,629.97	0.00	0.00	104,751,130.00	153,524,526.83		153,524,526.83	
270	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	0.00	0.00	0.00	1,649,999.99	235,303.57	-16,552.58	3,138,966.00	0.00	0.00	0.00	5,007,716.98		5,007,716.98	
271	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00	0.00	0.00	196,843,126.61	26,263,792.55	-29,992.18	3,980,362.62	0.00	0.00	14,790,936.69	241,848,226.29		241,848,226.29	
272	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00	0.00	0.00	51,095,320.55	336,285.23	4,572.33	0.00	0.00	0.00	0.00	51,436,178.11		51,436,178.11	
273	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	0.00	0.00	0.00	0.00	75,253,380.90	4,032,368.56	2,272,062.28	16,473,745.99	0.00	0.00	0.00	98,031,557.73		98,031,557.73	
274	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	0.00	0.00	0.00	220,623.35	355,697.02	0.00	0.00	0.00	0.00	0.00	576,320.37		576,320.37	
275	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	0.00	41,194,433.67	638,776.39	0.00	19,392.67	0.00	0.00	0.00	41,852,602.73		41,852,602.73	
276	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	0.00	0.00	0.00	0.78	8,387,263.18	0.00	907,707.82	0.00	0.00	0.00	9,294,971.78		9,294,971.78	
277	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	0.00	0.00	0.00	1,209,014,512.23	1,647,904.52	5,939,703.08	673,518.51	0.00	0.00	0.00	1,217,275,638.34		1,217,275,638.34	
278	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	0.00	0.00	0.00	18,682.00	0.00	784,749.99	85,984,149.10	0.00	0.00	0.00	86,787,581.09		86,787,581.09	
279	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	0.00	0.00	0.00	16,752,373.38	715,672.24	-12,120.05	-456,493.82	0.00	0.00	21,883,909.00	38,883,340.75		38,883,340.75	
280	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	0.00	0.00	23,788,998.71	494,864.68	0.00	0.00	0.00	0.00	0.00	24,283,863.39		24,283,863.39	
281	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	0.00	2,452,938,960.14	1,994,257.92	314,858.68	390,628.34	0.00	0.00	0.00	2,455,638,705.08		2,455,638,705.08	
282	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	0.00	0.00	0.00	0.00	227,289,810.61	1,940,631.05	0.00	0.00	17,845,497.50	0.00	0.00	247,075,939.16		247,075,939.16	
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	0.00	0.00	528,298,231.00	28,613.66	1,699,637.00	0.00	0.00	0.00	0.00	530,026,481.66		530,026,481.66	
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	30,870,154.02	1,202,311.54	100,322.62	0.00	0.00	0.00	0.00	32,172,788.18		32,172,788.18	
285	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	0.00	0.00	20,978,246.00	0.00	0.00	0.00	0.00	0.00	0.00	20,978,246.00		20,978,246.00	
286	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	0.00	0.00	0.00	173,213,432.60	1,572,477.61	-23,415.00	-74,582.85	0.00	0.00	0.00	174,687,912.36		174,687,912.36	
287	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	0.00	0.00	0.00	0.00	1,002,222,465.02	2,928,232.20	-41,618.84	28,199,165.75	0.00	0.00	0.00	1,033,308,244.13		1,033,308,244.13	
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	0.00	0.00	0.00	15,124,570,333.30	6,458,272.37	1,711,119,067.84	0.00	0.00	0.00	0.00	16,842,147,673.51		16,842,147,673.51	
289	0220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	0.00	0.00	0.00	1,304,768.69	7,260,541.09	0.00	0.00	0.00	0.00	8,565,309.78		8,565,309.78	
290	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	0.00	0.00	0.00	36,750,005.72	786,142.36	1,449,284.77	0.00	2,684,791.48	0.00	0.00	41,670,224.33		41,670,224.33	
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	835,546,958.90	10,226,654.82	27,583,377,301.20	0.00	0.00	0.00	0.00	28,429,150,914.92		28,429,150,914.92	

292		CONSOLIDATED REVENUE FUND	-5,036,959,733,183.85	781,401,302,798.84	267,497,994,881.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,504,194,232,574.89	-2,483,866,202,928.91			-2,483,866,202,928.91
293	022000700200	FPO ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	-50.00	0.00	0.00	0.00	0.00	-50.00			-50.00
294	022000700300	FPO ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	669,030,027.22	0.00	0.00	0.00	0.00	669,030,027.22		669,030,027.22	
295	022000700400	FPO ADO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	35.00	0.00	0.00	0.00	0.00	35.00		35.00	
296	022000700500	FPO AKURE	0.00	0.00	0.00	0.00	0.00	0.00	27,020.00	0.00	0.00	0.00	0.00	27,020.00		27,020.00	
297	022000700600	FPO ASABA	0.00	0.00	0.00	0.00	0.00	0.00	-560.00	0.00	0.00	0.00	0.00	-560.00			-560.00
298	022000700700	FPO AWKA	0.00	0.00	0.00	0.00	0.00	0.00	5,889.13	0.00	0.00	0.00	0.00	5,889.13		5,889.13	
299	022000700800	FPO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	740.00	0.00	0.00	0.00	0.00	740.00		740.00	
300	022000700900	FPO BENIN	0.00	0.00	0.00	0.00	-15.00	0.00	0.00	0.00	0.00	0.00	0.00	-15.00			-15.00
301	022000701000	FPO BIRNI-KEBI	0.00	0.00	0.00	0.00	-360.00	0.00	0.00	0.00	0.00	0.00	0.00	-360.00			-360.00
302	022000701100	FPO CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	3,735.38	0.00	0.00	0.00	0.00	3,735.38		3,735.38	
303	022000701200	FPO DAMATURU	0.00	0.00	0.00	0.00	2,585.00	0.00	0.00	0.00	0.00	0.00	0.00	2,585.00		2,585.00	
304	022000701300	FPO DUTSE	0.00	0.00	0.00	0.00	425.00	0.00	0.00	0.00	0.00	0.00	0.00	425.00		425.00	
305	022000701400	FPO ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	-260.00	0.00	0.00	0.00	0.00	-260.00			-260.00
306	022000701500	FPO GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	165.00	0.00	0.00	0.00	0.00	165.00		165.00	
307	022000701600	FPO GUSUA	0.00	0.00	0.00	0.00	0.00	0.00	3,260.92	0.00	0.00	0.00	0.00	3,260.92		3,260.92	
308	022000701700	FPO IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	3,050.00	0.00	0.00	0.00	0.00	3,050.00		3,050.00	
309	022000701800	FPO ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	-1,783.08	0.00	0.00	0.00	0.00	-1,783.08			-1,783.08
310	022000701900	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	370.00	0.00	0.00	0.00	0.00	370.00		370.00	
311	022000702000	FPO JOS	0.00	0.00	0.00	0.00	0.00	0.00	55.00	0.00	0.00	0.00	0.00	55.00		55.00	
312	022000702100	FPO KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	-1,020.00	0.00	0.00	0.00	0.00	-1,020.00			-1,020.00
313	022000702200	FPO KANO	0.00	0.00	0.00	0.00	0.00	0.00	1,265.00	0.00	0.00	0.00	0.00	1,265.00		1,265.00	
314	022000702300	FPO KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	2,265.00	0.00	0.00	0.00	0.00	2,265.00		2,265.00	
315	022000702400	FPO LAFIA	0.00	0.00	0.00	0.00	0.00	0.00	1,110.00	0.00	0.00	0.00	0.00	1,110.00		1,110.00	
316	022000702500	FPO LAGOS I	0.00	0.00	0.00	0.00	0.00	0.00	10,835.00	0.00	0.00	0.00	0.00	10,835.00		10,835.00	
317	022000702600	FPO LAGOS II	0.00	0.00	0.00	0.00	0.00	0.00	555.00	0.00	0.00	0.00	0.00	555.00		555.00	
318	022000702700	FPO LOKOJA	0.00	0.00	0.00	0.00	0.00	0.00	-1,476.00	0.00	0.00	0.00	0.00	-1,476.00			-1,476.00
319	022000702800	FPO MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	3,580.00	0.00	0.00	0.00	0.00	3,580.00		3,580.00	
320	022000702900	FPO MAKURDI	0.00	0.00	0.00	0.00	0.00	0.00	18,121.74	0.00	0.00	0.00	0.00	18,121.74		18,121.74	
321	022000703000	FPO MINNA	0.00	0.00	0.00	0.00	0.00	0.00	285,560.33	0.00	0.00	0.00	0.00	285,560.33		285,560.33	
322	022000703100	FPO OSOGBO	0.00	0.00	0.00	0.00	0.00	0.00	1,170.00	0.00	0.00	0.00	0.00	1,170.00		1,170.00	
323	022000703200	FPO OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	-985.00	8,125.62	0.00	0.00	0.00	7,140.62		7,140.62	
324	022000703300	FPO PORT-HARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	480.00	0.00	0.00	0.00	0.00	480.00		480.00	
325	022000703400	FPO SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	-1,871.55	0.00	0.00	0.00	0.00	-1,871.55			-1,871.55
326	022000703500	FPO UMUAHIA	0.00	0.00	0.00	0.00	0.00	0.00	-1,108.25	0.00	0.00	0.00	0.00	-1,108.25			-1,108.25
327	022000703600	FPO UYO	0.00	0.00	0.00	0.00	0.00	0.00	-105.00	0.00	0.00	0.00	0.00	-105.00			-105.00
328	022000703700	FPO YENOGOA	0.00	0.00	0.00	0.00	0.00	0.00	-2,520.00	0.00	0.00	0.00	0.00	-2,520.00			-2,520.00
329	022000703800	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	6,845.00	0.00	0.00	0.00	0.00	6,845.00		6,845.00	
330	022000703900	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	-255.00	0.00	0.00	0.00	0.00	0.00	-255.00		-255.00	
331	0220007040	FEDERAL TREASURY ACADEMY OROZO	0.00	0.00	0.00	0.00	0.00	0.00	1,080,000.00	0.00	0.00	0.00	0.00	1,080,000.00		1,080,000.00	
332	0220007041	ZONAL OFFICE ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	7,590.00	0.00	0.00	0.00	0.00	7,590.00		7,590.00	
333	0220007042	ZONAL OFFICE IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	185,010.00	0.00	0.00	0.00	0.00	185,010.00		185,010.00	

334	0220007043	ZONAL OFFICE JOS	0.00	0.00	0.00	0.00	0.00	0.00	2,580.00	0.00	0.00	0.00	0.00	2,580.00		2,580.00		
335	0220007044	ZONAL OFFICE KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	180,295.00	0.00	0.00	0.00	0.00	180,295.00		180,295.00		
336	0220007045	ZONAL OFFICE MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	720,000.00	0.00	0.00	0.00	0.00	720,000.00		720,000.00		
337	0220007046	ZONAL OFFICE PORTHARCOURT	0.00	0.00	0.00	0.00	0.00	0.00	720,000.00	0.00	0.00	0.00	0.00	720,000.00		720,000.00		
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	0.00	0.00	0.00	0.00	190,218,716.76	4,823,769.98	4,576,498,893.06	0.00	0.00	0.00	0.00	4,771,541,379.80		4,771,541,379.80		
339	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	0.00	0.00	0.00	1,420,927,537.45	8,772,070.30	5,417,940.37	0.00	8,943,010.80	0.00	0.00	1,444,060,558.92		1,444,060,558.92		
340	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	6,393,801.80	37,058,984.24	605,735,903.85	0.00	0.00	0.00	649,188,689.89		649,188,689.89		
341	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	838,994.79	2,022,640.00	0.00	0.00	0.00	0.00	2,861,634.79		2,861,634.79		
342	0222004001	NATIONAL AUTOMOTIVE COUNCIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
343	0222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	0.00	10,743,265.64	220,274,429.32	-4,853,940.00	0.00	0.00	0.00	84,063,099.52	310,226,854.48		310,226,854.48		
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	0.00	0.00	0.00	749,990.59	2,363,328.24	438,438.79	15,022,597.33	5,551,490.20	0.00	0.00	24,125,845.15		24,125,845.15		
345	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	20,000,000.00	61,958,055.39	33,031,268.32	0.00	0.00	0.00	0.00	114,989,323.71		114,989,323.71		
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	3,035,322,952.73	2,020,546.41	28,570,443.65	258,699,592.57	0.00	0.00	0.00	3,324,613,535.36		3,324,613,535.36		
347	0222009001	CONSUMER PROTECTION COUNCIL	0.00	0.00	0.00	0.00	245,712,252.60	1,536,990.93	32,555.79	0.00	0.00	0.00	0.00	247,281,799.32		247,281,799.32		
348	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	0.00	0.00	0.00	99,432,181.60	43,512.84	2,701.55	102,217,412.38	0.00	0.00	0.00	201,695,808.37		201,695,808.37		
349	0222011001	FEDERAL PRODUCE INSPECTION	0.00	0.00	0.00	0.00	0.00	0.00	4,386,171.68	0.00	0.00	0.00	0.00	4,386,171.68		4,386,171.68		
350	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	0.00	0.00	0.00	38,108,125.00	0.00	0.00	0.00	0.00	0.00	38,108,125.00		38,108,125.00		
351	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	0.00	0.00	0.00	1,221,725,100.89	125,517,246.20	25,245,164.31	0.00	0.00	0.00	0.00	1,372,487,511.40		1,372,487,511.40		
352	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	0.00	0.00	0.00	260,522.49	167,693.81	5,139.87	874,686.10	0.00	0.00	0.00	1,308,042.27		1,308,042.27		
353	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	0.00	0.00	0.00	187,886,025.67	206,185.71	5,669.26	2,010,000.00	0.00	0.00	0.00	190,107,880.64		190,107,880.64		
354	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	0.00	0.00	0.00	23,756,721.46	0.00	0.00	0.00	0.00	0.00	23,756,721.46		23,756,721.46		
355	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	0.00	0.00	0.00	25,507,372.90	0.00	0.00	0.00	0.00	0.00	25,507,372.90		25,507,372.90		
356	0222027001	SMEDAN - H/QTRS	0.00	0.00	0.00	0.00	7,458,316,658.51	1,193,711.57	45,096.26	0.00	0.00	0.00	0.00	7,459,555,466.34		7,459,555,466.34		
357	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	0.00	46,150,000.00	5,842,520.53	33,256,929.37	4,763,227,272.80	0.00	0.00	0.00	4,848,476,722.70		4,848,476,722.70		
358	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	0.00	290,400.00	0.00	25,451,958.98	0.00	695,094.17	0.00	0.00	26,437,453.15		26,437,453.15		
359	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	0.00	0.00	0.00	17,782,762.41	6,984,231.82	1,629,687.39	0.00	0.00	0.00	0.00	26,396,681.62		26,396,681.62		
360	0227002001	INDUSTRIAL ARBITRATION PANEL	0.00	0.00	0.00	0.00	44.34	8,432,899.24	380,030.77	0.00	0.00	0.00	0.00	8,812,974.35		8,812,974.35		
361	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	0.00	0.00	19,662,291.44	1,749,266.73	680.61	6,706,379.50	0.00	0.00	0.00	28,118,618.28		28,118,618.28		
362	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	0.00	0.00	0.00	3,067,657.80	2,976,865.26	729.81	0.00	0.00	0.00	0.00	6,045,252.87		6,045,252.87		
363	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	0.00	0.00	0.00	1,134,030,547.67	8,529,487.80	6,115,752.81	25,461,126.40	0.00	0.00	4,978,483,476.65	6,152,620,391.33		6,152,620,391.33		
364	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
365	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	0.00	0.00	36,848,079.50	30,914,032.10	0.00	18,478,050.00	0.00	0.00	0.00	86,240,161.60		86,240,161.60		
366	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	0.00	0.00	0.00	543,905.20	2,377,181.90	3,128,898.22	8,979,590.45	161,532.28	0.00	219,592,091.21	234,783,199.26		234,783,199.26		
367	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	0.00	0.00	0.00	38,740,827.00	2,262,883.48	11,888.78	147,689.31	0.00	0.00	0.00	41,163,288.57		41,163,288.57		
368	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	21,129,824.14	942,415.43	-10,265.60	0.00	0.00	0.00	0.00	22,061,973.97		22,061,973.97		
369	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	31,911.99	8,056,704.86	1,944,352.97	0.00	115,829.00	0.00	0.00	10,148,798.82		10,148,798.82		
370	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	0.00	0.00	0.00	78,980.00	878,959.78	22,666.00	0.00	0.00	0.00	0.00	980,605.78		980,605.78		
371	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	0.00	0.00	0.00	0.00	0.00	966,318.47	-5,098.49	0.00	0.00	0.00	0.00	961,219.98		961,219.98		
372	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	0.00	0.00	0.00	0.00	0.00	20,263,945.28	21,730.90	0.00	0.00	0.00	0.00	20,285,676.18		20,285,676.18		
373	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	2,000.00	0.00	-945.00	0.00	0.00	0.00	0.00	1,055.00		1,055.00		
374	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	0.00	0.00	0.00	0.00	10,521,688.17	0.00	-735.00	0.00	0.00	0.00	0.00	10,520,953.17		10,520,953.17		
375	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	0.00	0.00	0.00	0.00	4,335,252.50	0.00	-630.00	0.00	0.00	0.00	0.00	4,334,622.50		4,334,622.50		

376	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	390,255.00	0.00	-630.00	0.00	0.00	0.00	0.00	389,625.00		389,625.00	
377	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	0.00	0.00	0.00	0.00	194,119.03	0.00	-945.00	0.00	0.00	0.00	0.00	193,174.03		193,174.03	
378	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	0.00	0.00	0.00	0.00	5,531,494.50	0.00	0.00	0.00	0.00	0.00	0.00	5,531,494.50		5,531,494.50	
379	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	0.00	0.00	0.00	0.00	5,202,097.24	0.00	-420.00	0.00	0.00	0.00	0.00	5,201,677.24		5,201,677.24	
380	0228006001	COOPERATIVE INFORMATION NETWORK	0.00	0.00	0.00	0.00	1,203,561.01	28,712.68	0.00	0.00	0.00	0.00	0.00	1,232,273.69		1,232,273.69	
381	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	0.00	0.00	0.00	127,555.48	718,924.96	-14,748.14	0.00	0.00	0.00	0.00	831,732.30		831,732.30	
382	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	0.00	0.00	0.00	45,086,300.03	5,827,815.38	-51,278.90	0.00	2,765,473.04	0.00	0.00	53,628,309.55		53,628,309.55	
383	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	0.00	0.00	0.00	10,610.00	1,636,310.11	-4,615.03	0.00	0.00	0.00	0.00	1,642,305.08		1,642,305.08	
384	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	0.00	0.00	0.00	96,287,244.60	1,135,934.18	53,258.50	0.00	0.00	0.00	0.00	97,476,437.28		97,476,437.28	
385	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	0.00	2,557,280.00	1,091,039.92	546.52	0.00	0.00	0.00	0.00	3,648,866.44		3,648,866.44	
386	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	0.00	0.00	0.00	0.00	0.00	2,507,668.42	-1,473.14	0.00	0.00	0.00	0.00	2,506,195.28		2,506,195.28	
387	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	0.00	0.00	0.00	34,587.25	495,011.62	-19,571.50	0.00	0.00	0.00	6,425.00	516,452.37		516,452.37	
388	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	0.00	0.00	0.00	100,000.00	798,402.64	38,120.58	0.00	0.00	0.00	0.00	936,523.22		936,523.22	
389	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	0.00	9,579,767.50	2,617,027.31	11,653.95	0.00	0.00	0.00	0.00	12,208,448.76		12,208,448.76	
390	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	0.00	0.00	0.00	343,886.40	620,909.95	-15,465.80	0.00	0.00	0.00	0.00	949,330.55		949,330.55	
391	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	0.00	0.00	0.00	0.00	13,907,444.12	329,927.07	561,385.00	0.00	0.00	0.00	0.00	14,798,756.19		14,798,756.19	
392	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	0.00	0.00	0.00	0.00	23,000,000.00	497.18	-5,287.73	0.00	0.00	0.00	0.00	22,995,209.45		22,995,209.45	
393	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	0.00	0.00	261,980,691.10	6,322,579.78	430,141.68	0.00	0.00	0.00	0.00	268,733,412.56		268,733,412.56	
394	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	0.00	0.00	0.00	2,250,000.00	48,409.98	-1,172.56	0.00	0.00	0.00	0.00	2,297,237.42		2,297,237.42	
395	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	0.00	19,251,500.00	839,466.71	54,530.32	0.00	0.00	0.00	0.00	20,145,497.03		20,145,497.03	
396	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	4,250,099.99	712,797.03	-6,245.41	0.00	0.00	0.00	0.00	4,956,651.61		4,956,651.61	
397	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	0.03	7,566,752.29	-7,420.00	0.00	0.00	0.00	0.00	7,559,332.32		7,559,332.32	
398	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	0.00	150,000.00	182,631.20	-1,692.01	0.00	0.00	0.00	0.00	330,939.19		330,939.19	
399	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	0.00	0.00	0.00	28,185,238.09	115,383.01	-5,524.00	0.00	0.00	0.00	0.00	28,295,097.10		28,295,097.10	
400	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	0.00	0.00	0.00	250,656.24	328,596.27	451,735.33	0.00	0.00	0.00	0.00	1,030,987.84		1,030,987.84	
401	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	0.00	0.00	0.00	999.98	1,570.28	-118.18	0.00	0.00	0.00	0.00	2,452.08		2,452.08	
402	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	0.00	0.00	0.00	10,500,050.25	1,609,937.40	-7,293.22	0.00	0.00	0.00	0.00	12,102,694.43		12,102,694.43	
403	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	0.00	186,052.88	5,140.19	0.00	0.00	0.00	0.00	191,193.07		191,193.07	
404	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	0.00	1,224,699.99	2,845,673.99	-7,374.56	0.00	0.00	0.00	0.00	4,062,999.42		4,062,999.42	
405	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	0.00	0.00	0.00	67,799.67	0.00	-315.00	0.00	0.00	0.00	0.00	67,484.67		67,484.67	
406	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0.00	0.00	0.00	0.00	2,250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,250,000.00		2,250,000.00	
407	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	0.00	0.00	0.00	4,030,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,030,000.00		4,030,000.00	
408	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	4,370,000.00	0.00	-210.00	0.00	0.00	0.00	0.00	4,369,790.00		4,369,790.00	
409	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00		5,500,000.00	
410	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00		5,500,000.00	
411	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00		5,500,000.00	
412	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	0.00	0.00	0.00	0.00	13,831,513.04	0.00	0.00	0.00	0.00	0.00	0.00	13,831,513.04		13,831,513.04	
413	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	0.00	0.00	0.00	0.00	5,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,500,000.00		5,500,000.00	
414	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	0.00	0.00	0.00	1,716,476.47	0.00	0.00	0.00	0.00	0.00	0.00	1,716,476.47		1,716,476.47	
415	0228009031	NORTH WEST ZONAL OFFICE, KANO	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
416	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
417	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	

418	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
419	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
420	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	0.00	0.00	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000,000.00		3,000,000.00	
421	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	0.00	0.00	0.00	0.04	238,431.98	-604.75	0.00	0.00	0.00	0.00	237,827.27		237,827.27	
422	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	0.00	0.00	0.00	5,500,000.00	2,674,407.29	10,788.06	0.00	0.00	0.00	0.00	8,185,195.35		8,185,195.35	
423	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	0.00	0.00	0.00	36,345.00	280,853.51	11,945.01	0.00	0.00	0.00	0.00	329,143.52		329,143.52	
424	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	0.00	0.00	0.00	1,343,526.30	192,973.80	-7,350.00	2,027,742.27	0.00	0.00	12,500,000.00	16,056,892.37		16,056,892.37	
425	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	0.00	0.00	0.00	750.00	151,989.02	-5,710.94	0.00	0.00	0.00	0.00	147,028.08		147,028.08	
426	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	0.00	0.00	0.00	855,000.00	224,957.36	68,220.70	0.00	0.00	0.00	0.00	1,148,178.06		1,148,178.06	
427	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	0.00	0.00	0.00	3,500,000.00	131,393.46	-5,311.18	0.00	0.00	0.00	0.00	3,626,082.28		3,626,082.28	
428	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	0.00	0.00	0.00	791,631.97	0.00	-799.21	0.00	0.00	0.00	0.00	790,832.76		790,832.76	
429	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	0.00	0.00	0.00	3,620.45	212,487.47	0.00	0.00	0.00	0.00	0.00	216,107.92		216,107.92	
430	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	0.00	0.00	0.00	0.00	108,403.86	-522.55	0.00	0.00	0.00	0.00	107,881.31		107,881.31	
431	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	0.00	0.00	0.00	3,500,000.00	124,959.02	-3,254.15	0.00	0.00	0.00	0.00	3,621,704.87		3,621,704.87	
432	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	0.00	0.00	0.00	0.35	2,869,786.93	0.00	0.00	0.00	0.00	0.00	2,869,787.28		2,869,787.28	
433	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	0.00	0.00	0.00	0.00	125,476.68	0.00	0.00	0.00	0.00	0.00	125,476.68		125,476.68	
434	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	0.00	0.00	0.00	3,500,000.00	151,542.74	0.00	-7,242.11	0.00	0.00	0.00	3,644,300.63		3,644,300.63	
435	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	0.00	0.00	0.00	0.00	172,661.56	47,551.69	0.00	0.00	0.00	0.00	220,213.25		220,213.25	
436	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	0.00	0.00	0.00	0.00	190,029.58	556.22	0.00	0.00	0.00	0.00	190,585.80		190,585.80	
437	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	0.00	0.00	0.00	3,500,000.00	99,198.92	-1,276.09	50,000.00	0.00	0.00	0.00	3,647,922.83		3,647,922.83	
438	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	0.00	0.00	0.00	0.00	235,916.54	-5,663.19	0.00	0.00	0.00	0.00	230,253.35		230,253.35	
439	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	0.00	0.00	0.00	0.00	103,078.16	-4,796.31	0.00	0.00	0.00	0.00	98,281.85		98,281.85	
440	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	0.00	0.00	0.00	0.31	179,689.22	3,563.31	0.00	0.00	0.00	0.00	183,252.84		183,252.84	
441	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	0.00	0.00	0.00	0.00	1,455,451.75	502.00	0.00	0.00	0.00	0.00	1,455,953.75		1,455,953.75	
442	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	527,769.10	1,109,666.32	250.36	0.00	353,557.32	0.00	0.00	1,991,243.10		1,991,243.10	
443	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	0.00	0.00	0.00	7,000,000.00	792,954.99	-4,761.93	0.00	0.00	0.00	0.00	7,788,193.06		7,788,193.06	
444	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	0.00	0.00	0.00	4,501,902.95	3,217,296.89	-20,360.51	2,686,647.63	0.00	0.00	0.00	10,385,486.96		10,385,486.96	
445	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	0.00	0.00	0.00	123,160.00	0.00	-2,599.72	0.00	0.00	0.00	0.00	120,560.28		120,560.28	
446	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
447	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
448	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	0.00	0.00	0.00	139,918.25	3,158,263.78	165,934.60	0.00	0.00	0.00	0.00	3,464,116.63		3,464,116.63	
449	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	0.00	0.00	0.00	578.98	32,473,779.54	8,530.24	0.00	0.00	0.00	0.00	32,482,888.76		32,482,888.76	
450	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	0.00	0.00	0.00	361,339.09	19,556,217.54	61,764.27	0.00	0.00	0.00	0.00	19,979,320.90		19,979,320.90	
451	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	0.00	0.00	0.00	263,841.11	20,058,713.02	133,612.27	0.00	0.00	0.00	0.00	20,456,166.40		20,456,166.40	
452	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	0.00	0.00	0.00	2,490,343,589.39	2,284,779.99	99,714.75	0.00	0.00	0.00	0.00	2,492,728,084.13		2,492,728,084.13	
453	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	0.00	0.00	0.00	3,516,337,809.04	2,261,197.12	193,357.47	59,836.49	0.00	0.00	0.00	3,518,852,200.12		3,518,852,200.12	
454	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	0.00	0.00	0.00	232,092,392.90	804,075.83	1,661,752.77	1,594,473.63	0.00	0.00	0.00	236,152,695.13		236,152,695.13	
455	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	0.00	0.00	0.00	160,933,671.91	2,706,813.44	387,831.78	0.00	0.00	0.00	0.00	164,028,317.13		164,028,317.13	
456	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	0.00	0.00	0.00	23,745,403.31	3,022,153.78	915.85	-713,434.25	0.00	0.00	0.00	26,055,038.69		26,055,038.69	
457	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	0.00	0.00	0.00	950,985,729.70	7,552,349.58	14,748.77	4,936,238.00	0.00	0.00	0.00	963,489,066.05		963,489,066.05	
458	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	0.00	0.00	0.00	0.00	1,125,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,125,000.00		1,125,000.00	
459	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	0.00	0.00	0.00	0.00	1,108,446.50	0.00	0.00	0.00	0.00	0.00	0.00	1,108,446.50		1,108,446.50	

460	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00		1,000,000.00	
461	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	0.00	0.00	0.00	0.00	11,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000,000.00		11,000,000.00	
462	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	0.00	0.00	0.00	0.00	10,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	10,100,000.00		10,100,000.00	
463	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	0.00	0.00	0.00	2,611,618.60	0.00	0.00	0.00	0.00	0.00	0.00	2,611,618.60		2,611,618.60	
464	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	0.00	0.00	0.00	0.00	1,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100,000.00		1,100,000.00	
465	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	0.00	0.00	0.00	126,528,390.99	2,527,127.06	55,199,830.59	-23,546,379.02	0.00	0.00	142,834,422.00	303,543,391.62		303,543,391.62	
466	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	0.00	0.00	0.00	6,271.03	1,265,317.43	1,806.26	0.00	0.00	0.00	0.00	1,273,394.72		1,273,394.72	
467	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	0.00	0.00	0.00	31,803,170.90	1,353,107.14	-23,730.00	0.00	0.00	0.00	0.00	33,132,548.04		33,132,548.04	
468	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	0.00	0.00	0.00	293,666,847.65	6,817,146.17	-524.25	156,972.74	0.00	0.00	1,575,749.91	302,216,192.22		302,216,192.22	
469	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	0.00	0.00	0.00	1,578.05	56,277.46	-2,624.97	0.00	0.00	0.00	0.00	55,230.54		55,230.54	
470	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	0.00	0.00	0.00	91,177.75	364,253.58	-2,309.28	0.00	0.00	0.00	0.00	453,122.05		453,122.05	
471	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	0.00	0.00	4,331,830.59	143,320.36	-104.31	0.00	0.00	0.00	0.00	4,475,046.64		4,475,046.64	
472	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	0.00	0.00	0.00	1,914,719.50	32,668.29	-8,294.31	0.00	0.00	0.00	0.00	1,939,093.48		1,939,093.48	
473	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
474	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	0.00	0.00	0.00	0.00	27,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	27,500,000.00		27,500,000.00	
475	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	0.00	0.00	0.00	0.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000,000.00		4,000,000.00	
476	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	0.00	0.00	0.00	34,990,431.77	747,375.25	462,562.89	910,359.31	0.00	0.00	0.00	37,110,729.22		37,110,729.22	
477	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	0.00	0.00	0.00	2,822,258.08	1,230,736.54	-10,092.01	0.00	0.00	0.00	0.00	4,042,902.61		4,042,902.61	
479	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	0.00	0.00	0.00	422,143,553.60	1,260,116.40	20,308.90	2,485,900.00	0.00	0.00	0.00	425,909,878.90		425,909,878.90	
480	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	0.00	0.00	0.00	0.00	898,010.62	-7,097.80	0.00	0.00	0.00	0.00	890,912.82		890,912.82	
481	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	0.00	0.00	0.00	0.00	146,533.18	-4,656.42	10,000.00	0.00	0.00	0.00	151,876.76		151,876.76	
482	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	0.00	0.00	0.00	1,000,000.00	208,629.72	-9,225.15	0.00	0.00	0.00	0.00	1,199,404.57		1,199,404.57	
483	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	0.00	0.00	0.00	4,809,277.25	921,533.49	-14,672.45	0.00	0.00	0.00	0.00	5,716,138.29		5,716,138.29	
484	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	0.00	0.00	0.00	11,288,968.43	425,518.38	-4,197.32	42,204.06	0.00	0.00	33,062,344.00	44,814,837.55		44,814,837.55	
485	0228066001	SOKOTO ENERGY RESEARCH	0.00	0.00	0.00	0.00	3,582,808.18	0.00	78,937.72	0.00	0.00	0.00	0.00	3,661,745.90		3,661,745.90	
486	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	0.00	0.00	0.00	5,004,259.61	0.00	4,912.82	0.00	0.00	0.00	0.00	5,009,172.43		5,009,172.43	
487	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	0.00	0.00	10,601,200.00	0.00	10,572.92	0.00	0.00	0.00	0.00	10,611,772.92		10,611,772.92	
488	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	27,076,575.10	0.00	1,132,350.11	0.00	35,774,341.57	0.00	0.00	63,983,266.78		63,983,266.78	
489	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	5,562,136.96	0.00	-737.40	0.00	0.00	0.00	0.00	5,561,399.56		5,561,399.56	
490	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	0.00	0.00	0.00	2,500,000.00	133,869.63	-3,442.95	0.00	0.00	0.00	0.00	2,630,426.68		2,630,426.68	
491	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	0.00	0.00	0.00	215,796,837.94	5,551,149.56	-12,978.28	1,955,588.92	91,840,007.02	0.00	0.00	315,130,605.16		315,130,605.16	
492	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	0.00	0.00	0.00	93,207,774.74	0.00	-3,274.44	0.00	0.00	0.00	0.00	93,204,500.30		93,204,500.30	
493	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	0.00	0.00	0.00	572,000.00	2,098,719.07	240.44	0.00	0.00	0.00	0.00	2,670,959.51		2,670,959.51	
494	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	0.00	0.00	0.00	1,360,000.00	129,108.74	-2,189.81	0.00	0.00	0.00	0.00	1,486,918.93		1,486,918.93	
495	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	0.00	0.00	0.00	42,931,705,684.91	7,177,386.71	-19,323.27	10,333,102,866.67	0.00	0.00	0.00	53,271,966,615.02		53,271,966,615.02	
496	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	0.00	0.00	0.00	2,693,225,405.21	32,082,338.41	9,624.78	163,905.39	0.00	0.00	0.00	2,725,481,273.79		2,725,481,273.79	
497	0229003001	NIGERIAN RAILWAY CORPORATION	0.00	0.00	0.00	0.00	4,439,167,514.79	104,531,792.52	2,075,579,996.42	-281,802,887.14	0.00	0.00	0.00	6,337,476,416.59		6,337,476,416.59	
498	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	0.00	0.00	0.00	3,466,401,690.16	2,537,155.56	2,947,718.23	374,539,213.21	65,795,524.00	0.00	289,997,579.88	4,202,218,881.04		4,202,218,881.04	
499	0229005001	MARITIME ACADEMY, ORON	0.00	0.00	0.00	0.00	268,371,429.23	89,904,956.84	2,427.35	213,575,985.46	2,397,311,700.67	0.00	0.00	2,969,166,499.55		2,969,166,499.55	
500	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	0.00	0.00	0.00	21,817,585.34	884,952.54	725,945.10	0.00	0.00	0.00	0.00	23,428,482.98		23,428,482.98	

501	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0.00	0.00	0.00	0.00	2,251,105,254.75	3,943,789.33	18,752,910.47	347,127,720.57	0.00	0.00	59,670,316.88	2,680,599,992.00		2,680,599,992.00	
502	0229031004	NIGERIAN METEOROLOGICAL AGENCY	0.00	0.00	0.00	0.00	864,360,638.50	131,306,983.99	5,721,522.88	199,968,128.98	0.00	0.00	0.00	1,201,357,274.35		1,201,357,274.35	
503		FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	6,134,966,357.98	-995,179,376.17	3,381,222,269.39	0.00	0.00	0.00	0.00	8,521,009,251.20		8,521,009,251.20	
504	0229031006	ACCIDENT INVESTIGATION BUREAU	0.00	0.00	0.00	0.00	156,000,000.00	-43,282,915.55	27,650,396.96	1,086,677,320.73	0.00	0.00	0.00	1,227,044,802.14		1,227,044,802.14	
505	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	0.00	0.00	0.00	850,000,000.00	0.00	-27,720.00	0.00	0.00	0.00	0.00	849,972,280.00		849,972,280.00	
506	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	0.00	0.00	0.00	69,672,747,587.58	34,575,915.94	78,565,101.34	2,061,749,594.81	355,660.15	0.00	93,727,755.47	71,941,721,615.29		71,941,721,615.29	
507	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	0.00	0.00	0.00	2,600,412,571.76	2,175,715.23	10,069.35	0.00	2,468,080,219.37	0.00	357,997,781.84	5,428,676,357.55		5,428,676,357.55	
508	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	0.00	0.00	0.00	354,614,679.16	0.00	0.00	2,457,292,000.00	0.00	0.00	0.00	2,811,906,679.16		2,811,906,679.16	
509	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	0.00	0.00	0.00	138,246,962.23	264,003,013.00	21,314,990.77	62,375,474.37	0.00	0.00	0.00	485,940,440.37		485,940,440.37	
510	0231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	0.00	0.00	0.00	136,959,681.77	4,626,785.99	1,788.05	141,121,016.36	0.00	0.00	0.00	282,709,272.17		282,709,272.17	
511	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	0.00	104,640,757.52	13,636,580.40	1,187,913.94	2,307,253,269.96	0.00	0.00	0.00	2,426,718,521.82		2,426,718,521.82	
512	0231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	0.00	0.00	6,203,023,991.69	0.00	-103,110.00	66,162,653,914.30	0.00	0.00	0.00	72,365,574,795.99		72,365,574,795.99	
513	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	0.00	0.00	0.00	6,629,558,431.95	0.00	-40,425.00	0.00	0.00	0.00	0.00	6,629,518,006.95		6,629,518,006.95	
514	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	0.00	0.00	0.00	1,992,617,500.41	10,221,484.46	1,410,594.38	1,997,205.20	0.00	0.00	192,865,232.32	2,199,112,016.77		2,199,112,016.77	
515	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	0.00	0.00	0.00	0.00	68,768,964.86	7,281,465.36	-23,309.84	0.00	0.00	0.00	0.00	76,027,120.38		76,027,120.38	
516	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	0.00	9,737,380,432.50	5,280,903.61	20,779,372.24	0.00	0.00	0.00	586,736,562.88	10,350,177,271.23		10,350,177,271.23	
517	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	0.00	0.00	0.00	3,417,891.95	605,057.04	66,236.13	78,398,143.65	0.00	0.00	0.00	82,487,328.77		82,487,328.77	
518	0231089006	SURVEY COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	158,029,470.25	37,067.46	4,792,424.29	0.00	0.00	0.00	0.00	162,858,962.00		162,858,962.00	
519	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	0.00	0.00	0.00	84,517,861.15	0.00	-735.00	0.00	0.00	0.00	0.00	84,517,126.15		84,517,126.15	
520	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	0.00	0.00	0.00	82,198,407.10	2,232,568.99	988,953.64	0.00	0.00	0.00	0.00	85,419,929.73		85,419,929.73	
521	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	0.00	0.00	0.00	18,950,520.70	518,504,431.90	8,895,457.47	933,364,141.43	0.00	0.00	0.00	1,479,714,551.50		1,479,714,551.50	
522	0232003001	PETROLEUM TRAINING INSTITUTE	0.00	0.00	0.00	0.00	144,307.53	1,761.51	944,181.18	1,470,648.15	0.00	0.00	0.00	2,560,898.37		2,560,898.37	
523	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	0.00	0.00	0.00	0.00	814,099,030.72	7,500,326.49	0.00	0.00	0.00	0.00	821,599,357.21		821,599,357.21	
524	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	0.00	0.00	135,215,767.15	2,750,556.99	-6,993.05	3,834,048,397.03	0.00	0.00	0.00	3,972,007,728.12		3,972,007,728.12	
525	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	0.00	0.00	0.00	89,412,000.00	20,021,390.23	3,290,110.42	56,910,602.90	0.00	0.00	0.00	169,634,103.55		169,634,103.55	
526	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	484,387,142.41	2,488,904.08	287,088.90	0.00	0.00	0.00	7,523,389,279.49	8,010,552,414.88		8,010,552,414.88	
527	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	0.00	0.00	0.00	6,332,768.83	71,657.76	1,398.93	39,830,273.25	0.00	0.00	0.00	46,236,098.77		46,236,098.77	
528	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	0.00	0.00	0.00	451,213.01	2,138,639.32	-3,472.40	0.00	132,613.83	0.00	0.00	2,718,993.76		2,718,993.76	
529	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	0.00	0.00	0.00	0.60	2,074,927.24	138,005.54	-5,356,011.56	0.00	0.00	21,511,284.04	18,368,205.86		18,368,205.86	
530	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	0.00	0.00	0.00	68,902,015.90	1,252,521.88	-1,435.82	553,200.00	99,029,010.00	0.00	0.00	169,735,311.96		169,735,311.96	
531	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	0.00	0.00	0.00	58,117,903.58	1,055,656.90	786.58	84,925,289.80	0.00	0.00	0.00	144,099,636.86		144,099,636.86	
532	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	0.00	0.00	0.00	47,044,087.17	5,637,562.12	230,677,373.50	0.00	0.00	0.00	0.00	283,359,022.79		283,359,022.79	
533	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	0.00	0.00	0.00	5,296,250.00	6,489,355.13	-7,635.39	0.00	0.00	0.00	0.00	11,777,969.74		11,777,969.74	
534	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	0.00	0.00	0.00	574,552.55	283,799.00	-6,191.92	0.00	0.00	0.00	0.00	852,159.63		852,159.63	
535	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	0.00	0.00	0.00	18,663,995.80	35.57	36,883,842.17	-33,369,487.66	0.00	0.00	0.00	22,178,385.88		22,178,385.88	
536	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	0.00	11,350,000.00	52,268.78	40,905.21	10,884,680.50	0.00	0.00	0.00	22,327,854.49		22,327,854.49	
537	0238001001	BUDGET AND NATIONAL PLANNING	0.00	0.00	0.00	0.00	320,673,386.26	1,165,883.32	188,964,630.12	25,333,368,343.84	33,723,595.70	0.00	0.00	25,877,895,839.24		25,877,895,839.24	
538	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	0.00	0.00	0.00	92,927,755.47	1,767,196.10	124,328.06	0.00	0.00	0.00	0.00	94,819,279.63		94,819,279.63	
539	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	0.00	0.00	0.00	62,949,189.22	18,250,881.25	-6,819.03	68,591,635.69	0.00	0.00	0.00	149,784,887.13		149,784,887.13	
540	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	0.00	0.00	0.00	4,824.48	92,938.26	-23,315.75	0.00	60,426,165.48	0.00	0.00	60,500,612.47		60,500,612.47	
541	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	0.00	0.00	480,210,000.00	0.00	9,171,132.71	184,664,860.29	0.00	0.00	0.00	674,045,993.00		674,045,993.00	
542	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	0.00	0.00	0.00	4,845.21	363.43	-27,114.26	0.00	0.00	0.00	0.00	-21,905.62			-21,905.62

543	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	0.00	23,212,718.70	32,454,935.77	2,074,991.24	15,830,369.16	0.00	0.00	0.00	73,573,014.87		73,573,014.87	
544	0250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	0.00	0.00	0.00	147,339.20	2,554,229.71	111,654.29	0.00	0.00	0.00	9,648,992.03	12,462,215.23		12,462,215.23	
545	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	0.00	0.00	0.00	15,111,722,207.66	2,243,320.41	13,732,968.37	0.00	0.00	18,906,435,363.95	54,643,605,060.14	88,677,738,920.53		88,677,738,920.53	
546	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	0.00	0.00	0.00	188,091,128.98	14,924,668.34	309.17	-12,000,894.97	0.00	0.00	0.00	191,015,211.52		191,015,211.52	
547	0252037001	ANAMBRA/ IMO RBDA	0.00	0.00	0.00	0.00	4,049,898,590.12	1,632,123.97	4,420,935.01	13,315,028.76	0.00	0.00	0.00	4,069,266,677.86		4,069,266,677.86	
548	0252038001	BENIN/ OWENA RBDA	0.00	0.00	0.00	0.00	3,282,291,088.42	1,078,884.52	282,825.42	38,683,262.96	0.00	0.00	0.00	3,322,336,061.32		3,322,336,061.32	
549	0252039001	CHAD BASIN RBDA	0.00	0.00	0.00	0.00	812,644,014.83	1,567,744.18	3,796,318.56	0.00	0.00	0.00	0.00	818,008,077.57		818,008,077.57	
550	0252040001	CROSS RIVER RBDA	0.00	0.00	0.00	0.00	3,878,806,953.11	11,531,465.90	107,282.53	2,547,676.50	0.00	0.00	1,290,093,129.54	5,183,086,507.58		5,183,086,507.58	
551	0252041001	HADEJIA-JAMAÃ»ARE RBDA	0.00	0.00	0.00	0.00	1,467,265,939.75	980,563.82	836,322.60	0.00	0.00	0.00	431,185,182.25	1,900,268,008.42		1,900,268,008.42	
552	0252042001	LOWER BENUE RBDA	0.00	0.00	0.00	0.00	1,885,334,110.43	20,082,291.58	-14,205.25	0.00	0.00	0.00	0.00	1,905,402,196.76		1,905,402,196.76	
553	0252043001	LOWER NIGER RBDA	0.00	0.00	0.00	0.00	1,951,850,245.95	2,752,574.06	400,033.00	0.00	128,734.02	0.00	0.00	1,955,131,587.03		1,955,131,587.03	
554	0252044001	NIGER DELTA RBDA	0.00	0.00	0.00	0.00	958,843,317.50	1,079,325.09	-1,929.31	425,931.40	0.00	0.00	0.00	960,346,644.68		960,346,644.68	
555	0252045001	OGUN/ OSUN RBDA	0.00	0.00	0.00	0.00	1,278,371,338.45	1,190,848.74	3,670,842.91	10,214,889.42	0.00	0.00	101,184,412.85	1,394,632,332.37		1,394,632,332.37	
556	0252046001	SOKOTO RIMA RBDA	0.00	0.00	0.00	0.00	1,902,255,117.97	1,203,825.68	453,900.51	0.00	0.00	0.00	0.00	1,903,912,844.16		1,903,912,844.16	
557	0252047001	UPPER BENUE RBDA	0.00	0.00	0.00	0.00	888,235,086.99	10,945,564.86	359,080.93	90,369.01	-902,330.70	0.00	5,989.06	898,733,760.15		898,733,760.15	
558	0252048001	UPPER NIGER RBDA	0.00	0.00	0.00	0.00	685,869,366.93	1,092,595.74	34,973.84	0.00	0.00	0.00	0.00	686,996,936.51		686,996,936.51	
559	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	0.00	0.00	0.00	0.00	378,283,537.47	5,659,773.52	-823.75	0.00	0.00	300,000,000.00	0.00	683,942,487.24		683,942,487.24	
560	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	0.00	0.00	0.00	59,126,736.79	752,492.76	322,944.48	320,000.00	0.00	0.00	-32,575,000.00	27,947,174.03		27,947,174.03	
561	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	0.00	0.00	0.00	316,950,594.33	3,214,035.82	3,592,900.59	0.00	0.00	0.00	0.00	323,757,530.74		323,757,530.74	
563	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	0.00	0.00	3,288,785,246.55	1,848,942,597.24	7,481,959.53	0.00	0.00	0.00	0.00	5,145,209,803.32		5,145,209,803.32	
564	0318002001	SUPREME COURT OF NIGERIA	0.00	0.00	0.00	0.00	2,018,176.51	117,040.28	4,476,215.78	0.00	0.00	0.00	0.00	6,611,432.57		6,611,432.57	
565	0318003001	COURT OF APPEAL	0.00	0.00	0.00	0.00	213,383,658.27	0.00	0.00	0.00	0.00	0.00	0.00	213,383,658.27		213,383,658.27	
566	0318004001	FEDERAL HIGH COURT-LAGOS	0.00	0.00	0.00	0.00	425,207,435.36	0.00	0.00	0.00	0.00	0.00	0.00	425,207,435.36		425,207,435.36	
567	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	0.00	0.00	0.00	640,006,114.37	0.00	0.00	0.00	0.00	0.00	0.00	640,006,114.37		640,006,114.37	
568	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	34,835,624.35	0.00	0.00	98,027.00	0.00	0.00	0.00	34,933,651.35		34,933,651.35	
569	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	0.00	0.00	150,713.79	0.00	0.00	0.00	0.00	0.00	0.00	150,713.79		150,713.79	
571	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	0.00	0.00	0.00	0.00	150,051,465.93	0.00	0.00	0.00	0.00	0.00	0.00	150,051,465.93		150,051,465.93	
572	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	0.00	0.00	0.00	200,000.01	0.00	0.00	0.00	0.00	0.00	0.00	200,000.01		200,000.01	
573	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	0.00	0.00	0.00	53,385,078.75	0.00	0.00	0.00	0.00	0.00	0.00	53,385,078.75		53,385,078.75	
574	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	0.00	0.00	0.00	2,616,017,273.58	71,178,214.43	7,055,184.79	0.00	0.00	0.00	0.00	2,694,250,672.80		2,694,250,672.80	
575	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	42,113,009.30	873,014.96	425,345.75	0.00	0.00	0.00	0.00	43,411,370.01		43,411,370.01	
576	0326003001	LEGAL AID COUNCIL	0.00	0.00	0.00	0.00	173,112.16	5,211,673.00	-38,920.14	0.00	0.00	0.00	0.00	5,345,865.02		5,345,865.02	
577	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	0.00	0.00	0.00	11,273,169.10	9,556,867.12	2,672,787.68	2,394,450,764.02	0.00	0.00	0.00	2,417,953,587.92		2,417,953,587.92	
578	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	0.00	0.00	0.00	7,448,293.05	1,850,011.20	-36,733.44	-121,401,498.34	-75,751,365.75	0.00	0.00	-187,891,293.28			-187,891,293.28
579	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	0.00	0.00	120,715,897.17	0.00	-88,305.00	0.00	88,490,855.29	0.00	0.00	209,118,447.46		209,118,447.46	
580	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	0.00	0.00	0.00	0.00	2,090,454.57	-4,937.26	0.00	0.00	0.00	0.00	2,085,517.31		2,085,517.31	
581	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	91,754,631.23	7,755,190.88	-2,359.57	-66,558,297.92	0.00	0.00	177,026,977.57	209,976,142.19		209,976,142.19	
582	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	15,353,200.00	14,747,539.44	-50,281.51	0.00	0.00	0.00	0.00	30,050,457.93		30,050,457.93	
583	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	0.00	0.00	0.00	51,802,733.21	96,701,187.78	-158,135.85	0.00	762,472.70	0.00	1,046,970,245.75	1,196,078,503.59		1,196,078,503.59	
584	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	0.00	0.00	0.00	283,661,333.67	141,241,973.81	20,756,600.71	0.00	0.00	0.00	0.00	445,659,908.19		445,659,908.19	
585	0344001001	CODE OF CONDUCT BUREAU	0.00	0.00	0.00	0.00	119,485,436.40	16,133,071.33	112,093,401.86	385,985.00	0.00	0.00	0.00	248,097,894.59		248,097,894.59	
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	

		REGIONAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		0.00	
586	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	0.00	0.00	0.00	92,570,675.80	0.00	0.00	0.00	0.00	0.00	0.00	92,570,675.80		92,570,675.80	
587	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	0.00	0.00	0.00	0.00	257,375,077.69	3,486,836.36	21,134,103.16	0.00	0.00	0.00	0.00	281,996,017.21		281,996,017.21	
		SOCIAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		0.00	
589		NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	371,196,982.45	544,097.42	86,076.70	111,311.30	0.00	0.00	0.00	371,938,467.87		371,938,467.87	
590	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	0.00	303,998.11	1,894,475.93	-78,200.40	321.99	0.00	0.00	0.00	2,120,595.63		2,120,595.63	
591	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	0.00	0.00	0.00	8,450,332.01	430,137,128.85	125,576,785.56	0.00	0.00	0.00	0.00	564,164,246.42		564,164,246.42	
592	0513021002	NIGERIA FOOTBALL FEDERATION	0.00	0.00	0.00	0.00	13,726,787.60	627,994.43	662,342.06	0.00	643,161,392.73	0.00	0.00	658,178,516.82		658,178,516.82	
593	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	0.00	11,250,000.00	1,220,050.32	-20,656.10	1,868.40	0.00	0.00	0.00	12,451,262.62		12,451,262.62	
594	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	0.00	0.00	0.00	10,446.99	2,442,440.66	-19,266.38	0.00	0.00	0.00	0.00	2,433,621.27		2,433,621.27	
595	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	0.00	0.00	0.00	1,214,365,851.86	4,956,113.81	13,002,743.95	0.00	0.00	0.00	14,071,827.52	1,246,396,537.14		1,246,396,537.14	
596	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	0.00	0.00	0.00	18,907,005,242.20	16,697,939.60	100,354,520.99	0.00	407,841.39	0.00	488,222,881.12	19,512,688,425.30		19,512,688,425.30	
597	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	0.00	0.00	0.00	2,199,504,237.80	0.00	-543,165.00	0.00	0.00	0.00	0.00	2,198,961,072.80		2,198,961,072.80	
598	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	0.00	0.00	0.00	771.96	1,289,059.53	289,327.43	0.00	0.00	0.00	0.00	1,579,158.92		1,579,158.92	
599	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	0.00	0.00	0.00	9,748,724.39	-2,205,105.00	0.00	0.00	0.00	0.00	0.00	7,543,619.39		7,543,619.39	
600	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	0.00	0.00	0.00	68,603,617.40	909,852.45	-200,789.72	0.00	0.00	0.00	0.00	69,312,680.13		69,312,680.13	
601	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	0.00	0.00	0.00	48,477,409.80	1,488,667.06	2,275.00	0.00	0.00	0.00	0.00	49,968,351.86		49,968,351.86	
602	0517008001	NATIONAL LIBRARY OF NIGERIA	0.00	0.00	0.00	0.00	106,449,514.15	3,287,494.46	4,953.71	0.00	0.00	0.00	0.00	109,741,962.32		109,741,962.32	
603	0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	0.00	0.00	0.00	107,302,979.80	19,325,321.42	88,328,677.50	0.00	0.00	0.00	0.00	214,956,978.72		214,956,978.72	
604	0517010001	MASS LITERACY COUNCIL	0.00	0.00	0.00	0.00	9,903,330.45	28,036,455.81	73,136.20	0.00	21,808,769.29	0.00	0.00	59,821,691.75		59,821,691.75	
605	0517011001	NOMADIC EDUCATION COMMISSION	0.00	0.00	0.00	0.00	579,950,627.85	2,590,030.51	5,662.09	0.00	0.00	0.00	0.00	582,546,320.45		582,546,320.45	
606	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	0.00	13,184,849.50	369,917.40	50,247,756.06	0.00	6,647,178.72	0.00	0.00	70,449,701.68		70,449,701.68	
607	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	0.00	0.00	0.00	16,275,485.20	3,760,954.17	28,477.39	147,997,345.57	0.00	0.00	0.00	168,062,262.33		168,062,262.33	
608	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	8,720,910.25	2,783,577.91	889,670.90	87,399,807.74	0.00	0.00	0.00	99,793,966.80		99,793,966.80	
609	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	88,276.80	482,746.60	13,983.69	2,242,900.96	0.00	0.00	0.00	2,827,908.05		2,827,908.05	
610	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	0.00	0.00	0.00	50,625,352.93	1,340,959.03	-8,325.35	18,126,290.00	4,384,142.50	0.00	24,014,539.06	98,482,958.17		98,482,958.17	
611	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	0.00	0.00	236,595,022.78	9,647,544.12	3,738,537.87	-2,205,496,236.34	0.00	0.00	0.00	-1,955,515,131.57			-1,955,515,131.57
612	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	0.00	0.00	0.00	29,552,147.12	38,036,680.19	-153,473.92	11,833,266.84	349,285,167.60	0.00	0.00	428,553,787.83		428,553,787.83	
613	0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	0.00	0.00	0.00	27,123,715.00	10,914,208.37	-164,310.99	7,857,841.32	420,137,996.57	0.00	0.00	465,869,450.27		465,869,450.27	
614	0517018003	FEDERAL POLYTECHNIC BIDA	0.00	0.00	0.00	0.00	628,846.57	202,736.44	1,804,140.11	974,705.09	10,968,898.73	0.00	0.00	14,579,326.94		14,579,326.94	
615	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	0.00	0.00	0.00	331,753.52	3,226,538.82	0.00	0.00	36,892,972.18	0.00	0.00	40,451,264.52		40,451,264.52	
616	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	0.00	0.00	0.00	4,663,018.58	12,056.82	-24,602.55	495,753.19	32,973,758.31	0.00	15,000.00	38,134,984.35		38,134,984.35	
617	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	0.00	29,712,371.50	1,115,203.47	151,929.61	49,670,867.76	177,946,147.76	0.00	0.00	258,596,520.10		258,596,520.10	
618	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	0.00	0.00	20,878,887.41	1,395,123.49	556,049.37	-449,787,095.62	94,803,394.00	0.00	0.00	-332,153,641.35			-332,153,641.35
619	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	0.00	0.00	0.00	54,238,843.20	30,553,989.04	-206,475.69	14,937,466.70	171,208,472.39	0.00	0.00	270,732,295.64		270,732,295.64	
620	0517018009	FEDERAL POLYTECHNIC KADUNA	0.00	0.00	0.00	0.00	44,712,371.30	79,331,251.66	-271,370.46	-41,564,198.89	107,896,428.46	0.00	0.00	190,104,482.07		190,104,482.07	
621	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	0.00	0.00	0.00	0.00	13,630.49	84,530.97	16,634,507.83	171,529,902.68	0.00	-134,806,713.72	53,455,858.25		53,455,858.25	
622	0517018011	FEDERAL POLYTECHNIC EDE	0.00	0.00	0.00	0.00	26,407,974.68	1,337,681.27	307,072.90	401,350,341.97	639,286,838.44	0.00	0.00	1,068,689,909.26		1,068,689,909.26	
623	0517018012	FEDERAL POLYTECHNIC AUCHI	0.00	0.00	0.00	0.00	330,401.60	5,126,335.76	15,621,929.21	460,761,638.07	-129,879,282.92	0.00	0.00	351,961,021.72		351,961,021.72	
624	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	0.00	0.00	710,855.50	388,530,607.64	-162,815.38	-2,276,191.58	183,341,083.00	0.00	0.00	570,143,539.18		570,143,539.18	
625	0517018014	FEDERAL POLYTECHNIC OKO	0.00	0.00	0.00	0.00	16,675,431.50	1,030,409.98	176,614.99	20,984,267.06	660,027,347.00	0.00	0.00	698,894,070.53		698,894,070.53	
626	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00	0.00	831,298.39	333,776,113.40	0.00	2,087,775.00	133,795,496.00	0.00	0.00	470,490,682.79		470,490,682.79	

627	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	0.00	0.00	0.00	0.00	1,319,024.15	0.00	3,138,384.45	194,652,965.03	0.00	0.00	199,110,373.63		199,110,373.63	
628	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	0.00	0.00	0.00	123,715.00	1,193,113.49	948,323.08	0.00	0.00	0.00	0.00	2,265,151.57		2,265,151.57	
629	0517018018	FEDERAL POLYTECHNIC ILARO	0.00	0.00	0.00	0.00	244,027.06	20,379,493.37	-107,916.57	52,350,934.03	79,145,647.63	0.00	0.00	152,012,185.52		152,012,185.52	
630	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	0.00	0.00	0.00	10,343,385.90	38,599,256.63	-207,053.94	333,279,542.56	114,459,493.05	0.00	0.00	496,474,624.20		496,474,624.20	
631	0517018020	FEDERAL POLYTECHNIC BALI	0.00	0.00	0.00	0.00	1,716,773.48	1,582,187.33	-23,999.75	-20,580,373.42	270,335,408.94	0.00	0.00	253,029,996.58		253,029,996.58	
632	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	0.00	0.00	0.00	15,876,371.40	666,152.62	0.00	199,985.00	51,414,950.70	0.00	0.00	68,157,459.72		68,157,459.72	
633	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	0.00	0.00	0.00	17,122,371.50	8,987,128.91	3,088,718.77	9,350,935.00	0.00	0.00	0.00	38,549,154.18		38,549,154.18	
634	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	0.00	0.00	0.00	0.55	146,065.71	11,290.12	-196,643.89	0.00	0.00	0.00	-39,287.51			-39,287.51
635	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	0.00	0.00	0.00	16,098.06	11,149,050.80	46,389.61	72,339.08	0.00	-220,000.00	0.00	11,063,877.55		11,063,877.55	
636	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	0.00	0.00	0.00	0.00	6,219,149.45	13,035,163.74	29,034.45	-1,740,529.14	30,798,663.33	0.00	0.00	48,341,481.83		48,341,481.83	
637	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	0.00	0.00	0.00	31.83	733,396.23	-11,787.53	1,534,406.51	378,943,428.29	0.00	0.00	381,199,475.33		381,199,475.33	
638	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	0.00	0.00	0.00	72,771.80	235,195.87	-126,359.38	25,090,829.51	0.00	0.00	0.00	25,272,437.80		25,272,437.80	
639	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	0.00	679,601,923.56	2,467.97	365,255.31	31,392,334.44	0.00	0.00	0.00	711,361,981.28		711,361,981.28	
640	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	0.00	0.00	0.00	1,623,649.31	1,044.91	750.57	542,950.93	306,202,981.02	0.00	0.00	308,371,376.74		308,371,376.74	
641	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	0.00	0.00	0.00	14,194,411.70	1,245,551.04	370,118.40	51,310,547.64	161,279,487.24	16,172,786.70	0.00	244,572,902.72		244,572,902.72	
642	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	0.00	0.00	0.00	9,792,377.76	432.20	-10,665.16	-17,002,309.61	32,434,728.63	0.00	0.00	25,214,563.82		25,214,563.82	
643	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	0.00	0.00	0.00	8,129,207.00	60,152,789.48	190,646.18	62,039,742.52	89,782,549.78	0.00	0.00	220,294,934.96		220,294,934.96	
644	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	0.00	0.00	0.00	0.00	94,143,614.13	4,456.51	71,092,724.81	68,248,931.35	0.00	0.00	233,489,726.80		233,489,726.80	
645	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	0.00	0.00	0.00	5,637,719.32	-226,876,633.60	-7,144.44	304,980,231.85	351,551,625.33	0.00	0.00	435,285,798.46		435,285,798.46	
646	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	0.00	0.00	0.00	10,643,018.78	16,602,071.42	2,889,546.52	2,249,043.96	128,763,277.76	0.00	0.00	161,146,958.44		161,146,958.44	
647	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	0.00	0.00	172,372.93	1,271,939.43	34,663.72	10,365,060.12	380,870,766.56	0.00	22,187,069.00	414,901,871.76		414,901,871.76	
648	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	0.00	0.00	297.17	2,160.00	107,021.94	23,221,981.55	0.00	0.00	23,331,460.66		23,331,460.66	
649	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	0.00	0.00	0.00	21,695,170.00	2,590.78	60,599.51	435,350,607.17	0.00	0.00	-7,220,760.30	449,888,207.16		449,888,207.16	
650	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	0.00	7,193,400.79	23,770.01	114,829.26	2,476,316.12	2,654,039,783.06	0.00	0.00	2,663,848,099.24		2,663,848,099.24	
651	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	0.00	0.00	0.00	24,476,326.19	5,630,826.66	-95,617.67	257,357,304.35	867,201,646.19	0.00	0.00	1,154,570,485.72		1,154,570,485.72	
652	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	0.00	0.00	0.00	498,109.21	41,229.56	26,060.92	121,563,580.98	222,920,331.30	0.00	0.00	345,049,311.97		345,049,311.97	
653	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	0.00	0.00	29,805,048.20	6.39	-130,070.13	4,608,333.38	379,232,729.25	0.00	0.00	413,516,047.09		413,516,047.09	
654	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	0.00	0.00	0.00	838.65	0.00	-66,463.50	0.00	0.00	0.00	0.00	-65,624.85			-65,624.85
655	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	0.00	0.00	0.00	16,820,471.91	100.00	435,820.36	26,617,406.06	308,116,118.59	0.00	0.00	351,989,916.92		351,989,916.92	
656	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	0.00	8,926.50	110.41	-50,299.44	0.00	72,460,983.03	0.00	0.00	72,419,720.50		72,419,720.50	
657	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	0.00	32,947,744.59	0.00	-12,167.38	9,104,329.74	108,452,868.49	0.00	0.00	150,492,775.44		150,492,775.44	
658	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	0.00	12,108,543.93	3,467,531.13	994,418.76	192,863,026.37	-2,014,775,375.22	0.01	3,205,813,091.12	1,400,471,236.10		1,400,471,236.10	
659	0517021001	UNIVERSITY OF IBADAN	0.00	0.00	0.00	0.00	13,805,839.00	30,894,480.04	-694,697.99	640,958,652.71	0.00	0.00	1,599,554,764.75	2,284,519,038.51		2,284,519,038.51	
660	0517021002	UNIVERSITY OF LAGOS	0.00	0.00	0.00	0.00	24,299,654.16	127,890,037.03	3,733,881.82	5,505,762,847.49	2,185,862,810.78	0.00	0.00	7,847,549,231.28		7,847,549,231.28	
661	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	0.00	0.00	0.00	131,119,946.90	32,980.42	1,985,694.53	232,961,444.58	185,600,228.38	0.00	0.00	551,700,294.81		551,700,294.81	
662	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	0.00	0.00	0.00	43,919,946.90	4.00	-964,541.51	-1,466,807,426.46	2,541,213,850.00	0.00	19,055.00	1,117,380,887.93		1,117,380,887.93	
663	0517021005	OBAFEMI AWOLOWO UNIVERSITY	0.00	0.00	0.00	0.00	34,419,946.90	221,308,287.86	16,335.53	42,444,484.59	0.00	0.00	0.00	298,189,054.88		298,189,054.88	
664	0517021006	UNIVERSITY OF BENIN	0.00	0.00	0.00	0.00	10,645,543.68	6,059,198.07	6,059,198.07	153,044,857.62	-1,094,223,690.86	0.00	0.00	-918,414,893.42			-918,414,893.42
665	0517021007	UNIVERSITY OF JOS	0.00	0.00	0.00	0.00	52,399,956.64	2,385,512.40	-338,495.04	468,619,853.60	2,291,043,937.68	0.00	0.00	2,814,110,765.28		2,814,110,765.28	
666	0517021008	UNIVERSITY OF CALABAR	0.00	0.00	0.00	0.00	7,758.00	1,625,860.73	1,150,156.33	541,852.31	198,041,840.84	0.00	0.00	201,367,468.21		201,367,468.21	
667	0517021009	UNIVERSITY OF ILORIN	0.00	0.00	0.00	0.00	2,558,257.79	45,683,178.67	11,321,927.65	1,980,950,175.69	0.00	0.00	1,673,964,194.55	3,714,477,734.35		3,714,477,734.35	
668	0517021010	UNIVERSITY OF ABUJA	0.00	0.00	0.00	0.00	40,026,227.26	229,900.03	-247,015.99	83,040,222.42	2,242,644,253.05	0.00	0.00	2,365,693,586.77		2,365,693,586.77	

671	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	0.00	0.00	0.00	316,060,264.75	70,465,490.09	7,194,797.83	145,294,378.13	908,334,375.62	0.00	0.00	1,447,349,306.42		1,447,349,306.42	
672	0517021014	UNIVERSITY OF PORT HARCOURT	0.00	0.00	0.00	0.00	37,419,946.90	8,353,557.59	141,019.76	-4,835,448,757.42	0.00	0.00	0.00	-4,789,534,233.17			-4,789,534,233.17
673	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	0.00	620,693.34	1,099.00	-107,751.72	504,490,779.00	0.00	0.00	0.00	505,004,819.62		505,004,819.62	
674	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	0.00	0.00	439,842,285.93	1,138,050,655.68	-643,615.84	20,436,958.23	475,063,009.57	0.00	0.00	2,072,749,293.57		2,072,749,293.57	
675	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	0.00	37,419,946.90	0.00	-283,582.73	337,528,347.01	1,460,149,259.28	0.00	0.00	1,834,813,970.46		1,834,813,970.46	
676	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	0.00	37,419,946.90	18,247,101.58	4,453,845.93	-179,770,017.89	0.00	0.00	0.00	-119,649,123.48			-119,649,123.48
677	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	0.00	0.00	0.00	24,919,946.90	100,773,145.38	0.00	32,202,108.51	1,176,574,197.98	0.00	0.00	1,334,469,398.77		1,334,469,398.77	
678	0517021020	UNIVERSITY OF UYO	0.00	0.00	0.00	0.00	23,519,946.90	5,712,571.42	-343,347.42	80,828,844.34	949,764,202.52	0.00	0.00	1,059,482,217.76		1,059,482,217.76	
679	0517021021	UNIVERSITY OF MAIDUGURI	0.00	0.00	0.00	0.00	121,143.83	178,966.15	62,240.12	0.00	165,010,077.84	0.00	3,273,115,348.75	3,438,487,776.69		3,438,487,776.69	
680	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	16,900,853.00	85,368,507.68	-10,110.68	89,585,843.19	0.00	603,700,907.12	0.00	795,546,000.31		795,546,000.31	
681	0517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	0.00	0.00	88,641,673.28	617,528,945.50	-280,817.54	217,101,007.13	1,536,714,096.24	0.00	0.00	2,459,704,904.61		2,459,704,904.61	
682	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	0.00	0.00	0.00	134,419,946.90	531,948,415.14	-318,359.94	186,245,390.87	896,373,611.36	0.00	0.00	1,748,669,004.33		1,748,669,004.33	
683	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	0.00	0.00	0.00	55,425,041.17	5,876,879.50	155,423.42	61,868.33	0.00	0.00	0.00	61,519,212.42		61,519,212.42	
684	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	0.00	0.00	0.00	27,619,946.80	476,536.22	-31,957.84	0.00	0.00	0.00	0.00	28,064,525.18		28,064,525.18	
685	0517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	0.00	0.00	261,980,691.10	6,322,579.78	430,141.68	0.00	0.00	0.00	0.00	268,733,412.56		268,733,412.56	
686	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00	0.00	50,000.09	6,894,524.62	60,448.63	1,168,861.87	0.00	0.00	0.00	8,173,835.21		8,173,835.21	
687	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	0.00	0.00	362,935,592.60	101,579.45	-175,392.73	117,017,851.59	294,231,388.90	0.00	32,363,732.11	806,474,751.92		806,474,751.92	
688	0517021030	FEDERAL UNIVERSITY OTUOKE	0.00	0.00	0.00	0.00	100.00	394,190.66	75,118,475.65	-69,991,513.24	822,061,158.80	0.00	0.00	827,582,411.87		827,582,411.87	
689	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	0.00	0.00	0.00	26,638,549.31	11,185,582.68	-4,811.58	346,987,840.52	0.00	0.00	10,038,750.53	394,845,911.46		394,845,911.46	
690	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	0.00	0.00	0.00	18,960,310.97	364,743,618.47	-169,479.57	697,478,375.33	-1,014,579,465.31	0.00	0.00	66,433,359.89		66,433,359.89	
691	0517021033	FEDERAL UNIVERSITY LAFIA	0.00	0.00	0.00	0.00	24,937,781.49	113,474,193.62	297,094.49	0.00	0.00	0.00	0.00	138,709,069.60		138,709,069.60	
692	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	0.00	0.00	0.00	200,000,000.00	1,784,495.87	9,101,139.03	47,403,415.89	0.00	0.00	0.00	258,289,050.79		258,289,050.79	
693	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	0.00	0.00	0.00	25,275,065.82	108,333.57	8,657.38	167,533,062.17	356,262,246.15	0.00	51,227,452.34	600,414,817.43		600,414,817.43	
694	0517021036	FEDERAL UNIVERSITY LOKOJA	0.00	0.00	0.00	0.00	147,359,140.90	64,381,212.42	0.00	5,549,738.02	0.00	0.00	9,278,002.38	226,568,093.72		226,568,093.72	
695	0517021037	FEDERAL UNIVERSITY WUKARI	0.00	0.00	0.00	0.00	618,419,946.90	10,606,546.61	-18,591.21	14,924,184.11	294,239,248.15	0.00	11,631,713.37	949,803,047.93		949,803,047.93	
696	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	0.00	0.00	122,411,389.30	283,349,412.98	-46,702.96	44,479,736.39	567,516,938.61	0.00	0.00	1,017,710,774.32		1,017,710,774.32	
697	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	0.00	0.00	0.00	44,622,770.86	95,454,436.76	41,826,306.98	40,955,025.37	369,291,404.72	0.00	0.00	592,149,944.69		592,149,944.69	
698	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	0.00	0.00	23,182,741.92	854,986.31	-131,038.12	30,179,001.23	173,338,836.74	0.00	0.00	227,424,528.08		227,424,528.08	
699	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00	0.00	119,546.36	144,008.75	-136,999.14	3,479,736.89	0.00	0.00	0.00	3,606,292.86		3,606,292.86	
700	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	0.00	0.00	25,109.54	14,608.81	0.00	0.00	284,121,383.63	0.00	0.00	284,161,101.98		284,161,101.98	
701	0517024001	NATIONAL OPEN UNIVERSITY	0.00	0.00	0.00	0.00	442,247,834.25	85,132,214.98	468.45	2,995,088,707.44	775,636,789.70	0.00	0.00	4,298,106,014.82		4,298,106,014.82	
702	0517026001	F.S.C. SOKOTO	0.00	0.00	0.00	0.00	1,297,437.95	372,685.75	35,631.79	3,288,258.63	0.00	0.00	0.00	4,994,014.12		4,994,014.12	
703	0517026002	FGC AZARE	0.00	0.00	0.00	0.00	3,942.59	399,338.56	160,499.47	331,896.00	0.00	0.00	0.00	895,676.62		895,676.62	
704	0517026003	FGC BUNI-YADI	0.00	0.00	0.00	0.00	5,353,942.60	199,022.19	-8,258.30	1,623,294.55	0.00	0.00	0.00	7,168,001.04		7,168,001.04	
705	0517026004	FGC BIRIN YAURI	0.00	0.00	0.00	0.00	5,155.38	204,861.46	19,143.40	0.00	0.00	0.00	0.00	229,160.24		229,160.24	
706	0517026005	FGC DAURA	0.00	0.00	0.00	0.00	615,575.88	467,211.04	12,554,541.23	323,082.26	0.00	0.00	0.00	13,960,410.41		13,960,410.41	
707	0517026006	FGC GANYE	0.00	0.00	0.00	0.00	25,353,942.60	286,050.07	110,546.10	39,512.56	0.00	0.00	0.00	25,790,051.33		25,790,051.33	
708	0517026007	FGC GARKI	0.00	0.00	0.00	0.00	17,353,942.60	1,103,735.58	1,537.29	6,437,127.00	0.00	0.00	0.00	24,896,342.47		24,896,342.47	
709	0517026008	FGC IJANIKIN	0.00	0.00	0.00	0.00	2,906,728.90	12,417,429.51	70,199.46	9,750,266.00	0.00	0.00	0.00	25,144,623.87		25,144,623.87	
710	0517026009	FGC IKET NISE	0.00	0.00	0.00	0.00	30,353,942.60	347,232.92	163,822.50	31,307.32	0.00	0.00	0.00	30,896,305.34		30,896,305.34	
711	0517026010	FGC IKET VANDAKYA	0.00	0.00	0.00	0.00	25,200,000.00	364,664.94	31,016.48	153,868.50	0.00	0.00	0.00	25,749,549.92		25,749,549.92	
712	0517026011	FGC IKOM	0.00	0.00	0.00	0.00	25,353,943.60	480,947.27	12,896.33	407,071.92	0.00	0.00	0.00	26,254,859.12		26,254,859.12	

713	0517026012	FGC IKOT EKPENE	0.00	0.00	0.00	0.00	0.60	806,349.90	85.87	624,849.09	0.00	0.00	0.00	1,431,285.46		1,431,285.46	
714	0517026013	FGC IKURIN	0.00	0.00	0.00	0.00	0.00	751,680.02	989.68	0.00	0.00	0.00	0.00	752,669.70		752,669.70	
715	0517026014	FGC JOS	0.00	0.00	0.00	0.00	0.00	1,408,998.89	2,642.64	0.00	0.00	0.00	0.00	1,411,641.53		1,411,641.53	
716	0517026015	FGC KADUNA	0.00	0.00	0.00	0.00	25,353,942.60	1,617,190.01	17,115.72	1,690,759.85	0.00	0.00	0.00	28,679,008.18		28,679,008.18	
717	0517026016	FGC KANO	0.00	0.00	0.00	0.00	122,983.43	764,812.88	6,894.37	0.00	0.00	0.00	0.00	894,690.68		894,690.68	
718	0517026017	FGC KEFFI	0.00	0.00	0.00	0.00	25,353,942.60	752,547.90	0.00	0.00	0.00	0.00	0.00	26,106,490.50		26,106,490.50	
719	0517026018	FGC KIYAWA	0.00	0.00	0.00	0.00	200,000.01	219,878.21	19,835.40	2,150.12	0.00	0.00	0.00	441,863.74		441,863.74	
720	0517026019	FGC KWALI	0.00	0.00	0.00	0.00	25,353,943.80	1,021,449.63	160,281.02	8,177,952.08	0.00	0.00	0.00	34,713,626.53		34,713,626.53	
721	0517026020	FGC MAIDUGURI	0.00	0.00	0.00	0.00	11,442.60	4,854,122.91	91,230.91	595,561.30	0.00	0.00	0.00	5,552,357.72		5,552,357.72	
722	0517026021	FGC MINJIBIR	0.00	0.00	0.00	0.00	25,353,942.60	369,584.08	1,368.11	211,010.00	0.00	0.00	0.00	25,935,904.79		25,935,904.79	
723	0517026022	FGC MINNA	0.00	0.00	0.00	0.00	353,942.59	583,565.27	19,449.38	-25,108.62	0.00	0.00	0.00	931,848.62		931,848.62	
724	0517026023	FGC ODIKOLOGUNA	0.00	0.00	0.00	0.00	2,064,748.43	220,679.17	170,802.24	50,038.73	0.00	0.00	0.00	2,506,268.57		2,506,268.57	
725	0517026024	FGC ODOGBOLU	0.00	0.00	0.00	0.00	25,353,942.60	764,756.58	-13,366.60	0.00	0.00	0.00	0.00	26,105,332.58		26,105,332.58	
726	0517026025	FGC OGBOMOSHMO	0.00	0.00	0.00	0.00	8,351,647.97	7,721,658.69	-15,351.56	0.00	0.00	0.00	0.00	16,057,955.10		16,057,955.10	
727	0517026026	FGC OGOJA	0.00	0.00	0.00	0.00	11,602,601.98	2,504,663.38	809,146.17	-171,694.69	0.00	0.00	0.00	14,744,716.84		14,744,716.84	
728	0517026027	FGC OHAFIA	0.00	0.00	0.00	0.00	2,372,118.13	352,421.53	5,774.95	331,264.37	0.00	0.00	0.00	3,061,578.98		3,061,578.98	
729	0517026028	FGC OKIGWE	0.00	0.00	0.00	0.00	30,153,942.60	2,692,299.63	-7,861.33	41,647,683.53	0.00	0.00	0.00	74,486,064.43		74,486,064.43	
730	0517026029	FGC OKPOSI	0.00	0.00	0.00	0.00	10,953,624.90	344,357.92	0.00	10,795,437.12	0.00	0.00	0.00	22,093,419.94		22,093,419.94	
731	0517026030	FGC ONITSHA	0.00	0.00	0.00	0.00	647,502.60	945,244.38	405.71	701,803.10	0.00	0.00	0.00	2,294,955.79		2,294,955.79	
732	0517026031	FGC PORT HARCOURT	0.00	0.00	0.00	0.00	21,841,110.62	962,113.76	219,925.00	2,212,705.33	0.00	0.00	0.00	25,235,854.71		25,235,854.71	
733	0517026032	FGC POTISKUM	0.00	0.00	0.00	0.00	59,486.40	3,159,244.50	13,986.60	7,276,491.97	0.00	0.00	0.00	10,509,209.47		10,509,209.47	
734	0517026033	FGC RUBBOCHI	0.00	0.00	0.00	0.00	25,153,942.60	326,154.78	-8,540.38	0.00	0.00	0.00	0.00	25,471,557.00		25,471,557.00	
735	0517026034	FGC SOKOTO	0.00	0.00	0.00	0.00	5,340,000.00	4,642,301.34	-3,010.85	6,404,744.11	0.00	0.00	0.00	16,384,034.60		16,384,034.60	
736	0517026035	FGC UGWOLAWO	0.00	0.00	0.00	0.00	25,353,942.60	574,173.34	4.32	1,065,312.37	0.00	0.00	0.00	26,993,432.63		26,993,432.63	
737	0517026036	FGC WARRI	0.00	0.00	0.00	0.00	25,353,942.60	779,327.74	60,780.76	1,562,870.45	0.00	0.00	0.00	27,756,921.55		27,756,921.55	
738	0517026037	FGC ZARIA	0.00	0.00	0.00	0.00	25,357,942.60	576,862.44	35,706.77	980,285.49	0.00	0.00	0.00	26,950,797.30		26,950,797.30	
739	0517026038	FGC, BILLIRI	0.00	0.00	0.00	0.00	19,650,438.45	1,177,030.67	14,529,908.96	0.00	0.00	0.00	0.00	35,357,378.08		35,357,378.08	
740	0517026039	FGC, IDO-ANI	0.00	0.00	0.00	0.00	353,942.60	463,913.05	-7,708.18	0.00	0.00	0.00	0.00	810,147.47		810,147.47	
741	0517026040	FGC, IKOLE	0.00	0.00	0.00	0.00	19,404,749.10	421,173.04	50,997.50	97,083,434.10	0.00	0.00	0.00	116,960,353.74		116,960,353.74	
742	0517026041	FGGC ABAJI	0.00	0.00	0.00	0.00	25,353,942.60	302,599.82	545,647.60	13,543,369.45	0.00	0.00	0.00	39,745,559.47		39,745,559.47	
743	0517026042	FGGC ABULOMA	0.00	0.00	0.00	0.00	5,550,900.60	686,121.90	0.00	747,766.24	0.00	0.00	0.00	6,984,788.74		6,984,788.74	
744	0517026043	FGGC AKURE	0.00	0.00	0.00	0.00	25,353,942.60	764,448.89	16,996.29	-203,829,085.78	0.00	0.00	0.00	-177,693,698.00			-177,693,698.00
745	0517026044	FGGC ANKA	0.00	0.00	0.00	0.00	147,413.52	235,898.34	154,765.48	0.00	0.00	0.00	0.00	538,077.34		538,077.34	
746	0517026045	FGGC BAJOGA	0.00	0.00	0.00	0.00	25,200,000.00	231,970.10	15,765,081.00	580,977.75	0.00	0.00	0.00	41,778,028.85		41,778,028.85	
747	0517026046	FGGC BAKORI	0.00	0.00	0.00	0.00	25,353,942.60	697,389.62	20,647,696.83	87,435.55	0.00	0.00	0.00	46,786,464.60		46,786,464.60	
748	0517026047	FGGC BAUCHI	0.00	0.00	0.00	0.00	1,200,000.03	517,972.61	-9,343.93	423,264.35	0.00	0.00	0.00	2,131,893.06		2,131,893.06	
749	0517026048	FGGC BENIN	0.00	0.00	0.00	0.00	124,542.60	819,010.23	192,014.35	1,496,511.33	0.00	0.00	0.00	2,632,078.51		2,632,078.51	
750	0517026049	FGGC BIDA	0.00	0.00	0.00	0.00	361,243.62	1,539,879.47	165.66	191,136.13	0.00	0.00	0.00	2,092,424.88		2,092,424.88	
751	0517026050	FGGC BWARI	0.00	0.00	0.00	0.00	37,353,942.60	14,109,682.40	68,055.88	3,326,388.60	0.00	0.00	0.00	54,858,069.48		54,858,069.48	
752	0517026051	FGGC CALABAR	0.00	0.00	0.00	0.00	25,290,000.00	862,852.76	29,997.31	3,034,172.43	0.00	0.00	0.00	29,217,022.50		29,217,022.50	
753	0517026052	FGGC EFON ALAYE	0.00	0.00	0.00	0.00	942.60	1,976.96	188,802.94	0.00	0.00	0.00	0.00	191,722.50		191,722.50	
754	0517026053	FGGC EFON IMNRINGI	0.00	0.00	0.00	0.00	489,942.60	332,592.59	8,157.28	126,653.73	0.00	0.00	0.00	957,346.20		957,346.20	

755	0517026054	FGGC ENUGU	0.00	0.00	0.00	0.00	85,991.04	1,986,005.96	334,430.00	105,500.01	0.00	0.00	0.00	2,511,927.01		2,511,927.01	
756	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	0.00	0.00	0.00	757,600.00	399,372.39	-10,710.00	264,807.24	0.00	0.00	0.00	1,411,069.63		1,411,069.63	
757	0517026056	FGGC GBOKO	0.00	0.00	0.00	0.00	25,353,942.60	5,390,003.72	135,505.15	1,448,236.48	0.00	0.00	0.00	32,327,687.95		32,327,687.95	
758	0517026057	FGGC GUSAU	0.00	0.00	0.00	0.00	32,829.16	363,683.83	197,062.96	334,248.86	0.00	0.00	0.00	927,824.81		927,824.81	
759	0517026058	FGGC GWANDU	0.00	0.00	0.00	0.00	20,503,942.61	2,435,989.76	-5,219.51	1,294,952.27	0.00	0.00	0.00	24,229,665.13		24,229,665.13	
760	0517026059	FGGC IBILLO	0.00	0.00	0.00	0.00	428,132.55	404,896.65	-10,401.02	2,566.48	0.00	0.00	0.00	825,194.66		825,194.66	
761	0517026060	FGGC IBUSA	0.00	0.00	0.00	0.00	25,353,942.60	6,216,419.25	0.02	0.00	0.00	0.00	0.00	31,570,361.87		31,570,361.87	
762	0517026061	FGGC IKOT-OBIO-ITONG	0.00	0.00	0.00	0.00	1,667,842.60	447,618.81	-13,884.88	3,000.00	0.00	0.00	0.00	2,104,576.53		2,104,576.53	
763	0517026062	FGGC ILORIN	0.00	0.00	0.00	0.00	25,199,943.60	236,030.57	16,532,763.67	0.00	0.00	0.00	0.00	41,968,737.84		41,968,737.84	
764	0517026063	FGGC IPETUMODU	0.00	0.00	0.00	0.00	5,941.29	399,823.07	22,988.68	177,382.21	0.00	0.00	0.00	606,135.25		606,135.25	
765	0517026064	FGGC JALINGO	0.00	0.00	0.00	0.00	7,315,656.60	650,685.89	210,183.89	2,846,605.00	0.00	0.00	0.00	11,023,131.38		11,023,131.38	
766	0517026065	FGGC KABBA	0.00	0.00	0.00	0.00	25,353,942.60	2,080,357.17	0.00	6,184,884.67	0.00	0.00	0.00	33,619,184.44		33,619,184.44	
767	0517026066	FGGC KAZAURE	0.00	0.00	0.00	0.00	11,490,302.53	322,650.60	5,979.58	3,448,440.00	0.00	0.00	0.00	15,267,372.71		15,267,372.71	
768	0517026067	FGGC KEANA	0.00	0.00	0.00	0.00	25,353,835.80	400,998.42	12,981.50	212,893.26	0.00	0.00	0.00	25,980,708.98		25,980,708.98	
769	0517026068	FGGC LANGTANG	0.00	0.00	0.00	0.00	10,200,000.01	1,035,877.44	158,558.44	0.10	0.00	0.00	0.00	11,394,435.99		11,394,435.99	
770	0517026069	FGGC LEJJA	0.00	0.00	0.00	0.00	25,206,942.60	592,484.67	339,597.34	7,667,552.26	0.00	0.00	0.00	33,806,576.87		33,806,576.87	
771	0517026070	FGGC MONGUNO	0.00	0.00	0.00	0.00	200,000.00	1,748,096.78	1,886.79	0.00	0.00	0.00	0.00	1,949,983.57		1,949,983.57	
772	0517026071	FGGC NEW BUSA	0.00	0.00	0.00	0.00	0.00	522,628.79	-8,905.70	0.00	0.00	0.00	0.00	513,723.09		513,723.09	
773	0517026072	FGGC OMU-ARAN	0.00	0.00	0.00	0.00	834,469.62	428,761.70	48,142.13	0.00	0.00	0.00	0.00	1,311,373.45		1,311,373.45	
774	0517026073	FGGC OWERRI	0.00	0.00	0.00	0.00	5,202,112.85	736,060.86	-18,484.58	1,466,227.00	0.00	0.00	0.00	7,385,916.13		7,385,916.13	
775	0517026074	FGGC OYO	0.00	0.00	0.00	0.00	25,353,942.60	6,930,825.96	1,386.58	22,140,333.75	0.00	0.00	0.00	54,426,488.89		54,426,488.89	
776	0517026075	FGGC SHAGAMU	0.00	0.00	0.00	0.00	20,852.20	665,841.03	54,914.65	2,134,000.00	0.00	0.00	0.00	2,875,607.88		2,875,607.88	
777	0517026076	FGGC GUMI TAMBAWAL	0.00	0.00	0.00	0.00	0.00	235,482.72	15,321.17	7,721,300.53	0.00	0.00	0.00	7,972,104.42		7,972,104.42	
778	0517026077	FGGC UMUAHIA	0.00	0.00	0.00	0.00	25,353,940.80	1,618,541.72	112,788.63	19,524,289.73	0.00	0.00	0.00	46,609,560.88		46,609,560.88	
779	0517026078	FGGC WUKARI	0.00	0.00	0.00	0.00	47,213,996.20	485,707.40	2,873.94	2,562,905.94	0.00	0.00	0.00	50,265,483.48		50,265,483.48	
780	0517026079	FGGC, YOLA	0.00	0.00	0.00	0.00	120,685.10	36,268,829.59	-92,662.40	2,491,452.20	0.00	0.00	0.00	38,788,304.49		38,788,304.49	
781	0517026080	FSTC AHOADA	0.00	0.00	0.00	0.00	25,353,942.60	325,773.98	-1,765.52	3,098,790.80	0.00	0.00	0.00	28,776,741.86		28,776,741.86	
782	0517026081	FSTC AWKA	0.00	0.00	0.00	0.00	30,183,108.60	511,815.61	-2,611.30	500.94	0.00	0.00	0.00	30,692,813.85		30,692,813.85	
783	0517026082	FSTC JUBU-IMUSHIN	0.00	0.00	0.00	0.00	25,353,942.60	704,365.95	6,390.76	19,297,036.97	0.00	0.00	0.00	45,361,736.28		45,361,736.28	
784	0517026083	FSTC MICHIKA	0.00	0.00	0.00	0.00	2,506,688.18	156,341.83	16,771.83	1,495,625.10	0.00	0.00	0.00	4,175,426.94		4,175,426.94	
785	0517026084	FSTC TUNGBO - YENAGOA	0.00	0.00	0.00	0.00	31,234,258.19	235,718.06	-9,660.00	0.00	0.00	0.00	0.00	31,460,316.25		31,460,316.25	
786	0517026085	FSTC USI-EKITI	0.00	0.00	0.00	0.00	11,725,041.59	290,240.84	40,500.75	25,212.18	0.00	0.00	0.00	12,080,995.36		12,080,995.36	
787	0517026086	FTC IKARE	0.00	0.00	0.00	0.00	16,820,931.40	1,039,577.88	32,985.75	4,789,434.74	0.00	0.00	0.00	22,682,929.77		22,682,929.77	
788	0517026087	FTC ILESA	0.00	0.00	0.00	0.00	0.60	574,130.55	-2,613.81	934,162.00	0.00	0.00	0.00	1,505,679.34		1,505,679.34	
789	0517026088	FTC JALINGO	0.00	0.00	0.00	0.00	12,363,915.84	1,155,864.83	8,976.99	711,069.52	0.00	0.00	0.00	14,239,827.18		14,239,827.18	
790	0517026089	FTC KAFANCHAN	0.00	0.00	0.00	0.00	25,353,942.60	517,248.96	-7,492.39	1,144,182.29	0.00	0.00	0.00	27,007,881.46		27,007,881.46	
791	0517026090	FTC LASSA	0.00	0.00	0.00	0.00	373,941.90	512,937.68	88,712.17	0.00	0.00	0.00	0.00	975,591.75		975,591.75	
792	0517026091	FTC OHANSO	0.00	0.00	0.00	0.00	3,322,261.95	508,292.44	-2,540.00	0.00	0.00	0.00	0.00	3,828,014.39		3,828,014.39	
793	0517026092	FTC OROZO	0.00	0.00	0.00	0.00	25,353,942.40	602,917.24	43,292.40	15,546,984.00	0.00	0.00	0.00	41,547,136.04		41,547,136.04	
794	0517026093	FTC OTOBI	0.00	0.00	0.00	0.00	3,653,942.60	353,029.97	53,337.42	7,407.37	0.00	0.00	0.00	4,067,717.36		4,067,717.36	
795	0517026094	FTC OTUPKO	0.00	0.00	0.00	0.00	40,972.06	301,388.29	4,690.74	197,814.00	0.00	0.00	0.00	544,865.09		544,865.09	
796	0517026095	FTC SHIRORO	0.00	0.00	0.00	0.00	32,353,942.60	758,212.51	37,890.81	3,896,490.99	0.00	0.00	0.00	37,046,536.91		37,046,536.91	

797	0517026096	FTC UROMI	0.00	0.00	0.00	0.00	25,353,942.60	462,187.79	-15,152.31	5,953,147.71	0.00	0.00	0.00	31,754,125.79		31,754,125.79	
798	0517026097	FTC UYO	0.00	0.00	0.00	0.00	5,796,942.79	658,614.27	-2,612.70	0.00	0.00	0.00	0.00	6,452,944.36		6,452,944.36	
799	0517026098	FTC YABA	0.00	0.00	0.00	0.00	25,153,942.60	1,327,697.19	336,719.93	18,989,950.36	0.00	0.00	0.00	45,808,310.08		45,808,310.08	
800	0517026099	FTC ZURU	0.00	0.00	0.00	0.00	82,427.30	2,047,380.44	24,398.45	275,351.78	0.00	0.00	0.00	2,429,557.97		2,429,557.97	
801	0517026100	KING'S COLLEGE	0.00	0.00	0.00	0.00	25,897,450.14	1,316,420.97	23,908,849.10	520.52	0.00	0.00	0.00	51,123,240.73		51,123,240.73	
802	0517026101	QUEEN'S COLLEGE LAGOS	0.00	0.00	0.00	0.00	18,200,000.01	2,306,356.90	323,495.01	464,180.32	0.00	0.00	0.00	21,294,032.24		21,294,032.24	
803	0517026102	SULEJA ACADEMY	0.00	0.00	0.00	0.00	478.00	517,829.87	-26,659.70	4,452,362.30	0.00	0.00	0.00	4,944,010.47		4,944,010.47	
804	0517026103	FSTC,DOMA	0.00	0.00	0.00	0.00	353,942.60	210,407.39	10,198,362.69	0.00	0.00	0.00	0.00	10,762,712.68		10,762,712.68	
805	0517026104	FSTC DAYI	0.00	0.00	0.00	0.00	8,764,933.22	102,924.56	10,391,576.27	26,869,167.11	0.00	0.00	0.00	46,128,601.16		46,128,601.16	
806	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	32,518,495.69	2,650.03	-6,274.65	0.00	0.00	0.00	0.00	32,514,871.07		32,514,871.07	
807	0517028001	UNESCO PARIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
808	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	0.00	0.00	0.00	11,815,032.39	14,260,981.36	-245.52	15,519,489.15	0.00	0.00	0.00	41,595,257.38		41,595,257.38	
809	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	76.66	244,966,369.59	-346,028.60	0.00	0.00	0.00	0.00	244,620,417.65		244,620,417.65	
810	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	0.00	0.00	0.00	603,191,947.84	24,815,287.18	918,472,217.56	0.00	-91,318,949.62	0.00	0.00	1,455,160,502.96		1,455,160,502.96	
811	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	0.00	0.00	99,900,000.00	0.00	-9,135.00	0.00	0.00	0.00	0.00	99,890,865.00		99,890,865.00	
812	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	0.00	0.00	0.00	647,762,111.58	8,255,686.44	303,624.87	0.00	1,250,975,867.46	0.00	0.00	1,907,297,290.35		1,907,297,290.35	
813	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	0.00	76,250.00	5,981,891.87	-7,453.50	0.00	0.00	0.00	0.00	6,050,688.37		6,050,688.37	
814	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	27,811,625.00	9,188,265.41	3,334.18	12,506,306.48	0.00	0.00	0.00	49,509,531.07		49,509,531.07	
815	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	0.00	0.00	0.00	7,200,000.00	202,917.16	-9,905.80	563,934.87	0.00	0.00	0.00	7,956,946.23		7,956,946.23	
816	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	0.00	0.00	22,434.19	685,991.81	14,025.00	1,378,086.44	0.00	0.00	0.00	2,100,537.44		2,100,537.44	
817	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	0.00	0.00	73,880.00	590,131.94	-4,819.81	1,357,626.97	0.00	0.00	0.00	2,016,819.10		2,016,819.10	
818	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	27,518,028.00	2,051,849.31	976,156.17	0.00	0.00	0.00	0.00	30,546,033.48		30,546,033.48	
819	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	0.00	0.00	28,445,000.00	9,277,098.84	1,604,430.43	59,552,075.03	0.00	0.00	0.00	98,878,604.30		98,878,604.30	
820	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	0.00	0.00	20,000,000.00	27,942,733.03	81,387.94	2,712,599.00	0.00	0.00	0.00	50,736,719.97		50,736,719.97	
821	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	5,370.50	9,738,726.90	26,774.03	1,403,280,360.68	0.00	0.00	0.00	1,413,051,232.11		1,413,051,232.11	
822	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	22,936,405.60	31,460,521.36	448,803.94	0.00	0.00	0.00	0.00	54,845,730.90		54,845,730.90	
823	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	0.00	178,399.43	2,839,823.18	-1,201.74	0.00	0.00	0.00	0.00	3,017,020.87		3,017,020.87	
824	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	0.00	0.00	0.00	2,900.00	9,140.56	-2,849.06	0.00	0.00	0.00	0.00	9,191.50		9,191.50	
825	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	0.00	0.00	0.00	8,688,212.35	100,381.16	1,434,415.06	243,488.06	0.00	0.00	0.00	10,466,496.63		10,466,496.63	
826	0521018001	NURSE TUTOR TRAINING - ENUGU	0.00	0.00	0.00	0.00	47,250.00	830,574.73	953.32	0.00	0.00	0.00	0.00	878,778.05		878,778.05	
827	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	0.00	0.00	1,093.31	-2,408.00	0.00	0.00	0.00	0.00	-1,314.69			-1,314.69
828	0521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	0.00	1,000,000.00	3,159,414.74	-1,344.56	0.00	0.00	0.00	0.00	4,158,070.18		4,158,070.18	
829	0521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	7,098,000.00	125,440.78	275,526.50	873,873.36	0.00	0.00	0.00	8,372,840.64		8,372,840.64	
830	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	0.00	0.00	6,869,026.93	3,925,617.49	0.00	0.00	0.00	0.00	10,794,644.42		10,794,644.42	
831	0521023004	NHETC, ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	417,914.76	0.00	0.00	0.00	0.00	417,914.76		417,914.76	
832	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	0.00	0.00	0.00	2,949,909.53	1,407,124.90	510,252.56	2,126,801.35	0.00	0.00	0.00	6,994,088.34		6,994,088.34	
833	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	0.00	0.00	0.00	0.00	6,000,000.00	-53.81	0.00	0.00	0.00	0.00	5,999,946.19		5,999,946.19	
834	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	0.00	0.00	0.00	9,922,500.00	2,555,641.97	455,130.75	86,504.60	0.00	0.00	0.00	13,019,777.32		13,019,777.32	
835	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	0.00	0.00	0.00	13,499,662.93	613,538,639.00	-74,130.00	16,105.61	0.00	0.00	287,802,846.57	914,783,124.11		914,783,124.11	
836	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	35,177,046.80	0.00	99,995,800.07	51,986,339.70	0.00	0.00	0.00	187,159,186.57		187,159,186.57	
837	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	299,146,834.20	1,525,862.10	-9,364.16	2,300,820,813.47	0.00	0.00	0.00	2,601,484,145.61		2,601,484,145.61	
838	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	0.00	0.00	0.00	506,335.09	904,890,856.48	234,865,106.04	23,911,640.61	0.00	0.00	0.00	1,164,173,938.22		1,164,173,938.22	

839	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	0.00	0.00	0.00	34,198,648.23	990,379,693.35	1,479,714.83	137,716,100.15	0.00	0.00	0.00	1,163,774,156.56		1,163,774,156.56	
840	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	116,509,211.19	313,541,790.45	352,105.35	26,481,793.58	0.00	0.00	0.00	456,884,900.57		456,884,900.57	
841	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	0.00	0.00	0.00	0.00	32,720,132.96	729,816,097.32	-339,462.01	-29,485,321.59	0.00	0.00	0.00	732,711,446.68		732,711,446.68	
842	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	30,486,731.47	262,576,307.39	9,602,540.56	-2,498,861.62	159,016,709.20	0.00	35,112,917.86	494,296,344.86		494,296,344.86	
843	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	0.00	0.00	0.00	268,293.13	3,543,615.06	-41,960.01	-26,297,877.64	0.00	0.00	0.00	-22,527,929.46			-22,527,929.46
844	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	0.00	0.00	0.00	128,282.11	626,287,397.16	11,176.47	41,255,509.00	0.00	0.00	0.00	667,682,364.74		667,682,364.74	
845	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	0.00	0.00	686,424,395.00	973,763,002.20	3,534,860.61	-474,894,303.49	0.00	0.00	0.00	1,188,827,954.32		1,188,827,954.32	
846	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	76,276,099.09	3,607,881.93	897,296.11	59,464,585.98	0.00	0.00	0.00	140,245,863.11		140,245,863.11	
847	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	2,771.29	261,443,545.94	-324,421.26	75,817,975.52	0.00	0.00	0.00	336,939,871.49		336,939,871.49	
848	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	0.00	0.00	43,216,451.72	522,079,212.94	527,556.61	6,777,621.32	0.00	0.00	0.00	572,600,842.59		572,600,842.59	
849	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	0.00	0.00	0.00	2,383,128.77	149,510,308.95	21,143,992.28	-908,429,925.00	0.00	0.00	0.00	-735,392,495.00			-735,392,495.00
850	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	0.00	2,382,729.75	734,342.19	58,309.88	0.00	0.00	0.00	0.00	3,175,381.82		3,175,381.82	
851	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	0.00	0.00	0.00	41,690,701.92	0.00	273,308.90	37,208,165.99	0.00	0.00	0.00	79,172,176.81		79,172,176.81	
852	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	0.00	0.00	0.00	37,698,429.40	736,929,508.22	-345,807.31	0.00	0.00	0.00	0.00	774,282,130.31		774,282,130.31	
853	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	950.00	0.00	0.00	0.00	0.00	950.00		950.00	
854	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	15,300,000.00	124,755,945.22	-105,591.78	0.00	0.00	0.00	0.00	139,950,353.44		139,950,353.44	
855	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	0.00	0.00	0.00	0.00	0.00	892,952,906.87	0.00	0.00	0.00	0.00	892,952,906.87		892,952,906.87	
856	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	0.00	0.00	0.00	122,935.10	47,961,642.23	0.00	7,393,842.15	0.00	0.00	0.00	55,478,419.48		55,478,419.48	
857	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	0.00	0.00	0.00	244,027.06	20,379,493.37	-107,916.57	52,350,934.03	79,145,647.63	0.00	0.00	152,012,185.52		152,012,185.52	
858	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	0.00	0.00	0.00	38,082,300.00	10,359,253.70	0.00	55,642,290.26	0.00	0.00	0.00	104,083,843.96		104,083,843.96	
859	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	0.00	0.00	0.00	13,415,316.00	287,682,041.84	-17,996.41	169,569,896.62	0.00	0.00	0.00	470,649,258.05		470,649,258.05	
860	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	0.00	2,272,213.78	93,037,829.86	-94,693.08	14,080,770.64	0.00	0.00	0.00	109,296,121.20		109,296,121.20	
861	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	0.00	0.00	0.00	0.00	3,292,000.00	79,269.11	2,908,456.31	0.00	0.00	0.00	0.00	6,279,725.42		6,279,725.42	
862	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	0.00	0.00	0.00	74,821.32	41,255,972.28	-95,384.69	4,234,303.11	0.00	0.00	0.00	45,469,712.02		45,469,712.02	
863	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	0.00	0.00	0.00	2,649,272.48	187,293,469.76	1,429,628.44	-1,257,479.15	0.00	0.00	0.00	190,114,891.53		190,114,891.53	
864	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	0.00	0.00	0.00	125,619.30	11,169,313.93	600,093.84	70,318,938.62	0.00	0.00	0.00	82,213,965.69		82,213,965.69	
865	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	0.00	0.00	0.00	3,198,593.80	227,237,829.29	-161,985.76	8,501,865.31	0.00	0.00	5,546,255.07	244,322,557.71		244,322,557.71	
866	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	0.00	0.00	0.00	0.00	5,392,300.62	-41,383.76	0.00	0.00	0.00	0.00	5,350,916.86		5,350,916.86	
867	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	0.00	0.00	750,113.65	88,511,724.95	-44,954.65	7,965,525.00	0.00	0.00	0.00	97,182,408.95		97,182,408.95	
868	0521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	0.00	0.00	25,226,561.50	178,163,368.85	1,429,346.46	60,203,760.73	0.00	0.00	0.00	265,023,037.54		265,023,037.54	
869	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	0.00	0.00	19,554,765.15	75,241,531.93	-143,350.24	8,799,595.50	0.00	0.00	0.00	103,452,542.34		103,452,542.34	
870	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	0.00	0.00	0.00	362,471,038.40	765,402,513.91	3,548,496.53	14,570,303.55	0.00	0.00	0.00	1,145,992,352.39		1,145,992,352.39	
871	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	0.00	0.00	0.00	49,162,417.59	205,740,732.48	87,636.67	18,009,312.19	0.00	0.00	0.00	273,000,098.93		273,000,098.93	
872	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	0.00	0.00	0.00	2,543,056.70	1,569,540.58	272,407.15	2,068,310.00	0.00	0.00	0.00	6,453,314.43		6,453,314.43	
873	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
874	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	0.00	0.00	0.00	20,928,768.10	0.00	-51,870.00	0.00	0.00	0.00	3,063,215.82	23,940,113.92		23,940,113.92	
875	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	0.00	0.00	0.00	287,339,650.69	33,803,814.24	-27,975.05	7,175,275.02	0.00	0.00	0.00	328,290,764.90		328,290,764.90	
876	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	0.00	127,395.82	95,106,055.87	2,283,326.57	-312,114,138.79	0.00	0.00	0.00	-214,597,360.53			-214,597,360.53
877	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	0.00	0.00	0.00	34,477,165.08	91,343,792.95	8,055.20	1,249,310.91	0.00	0.00	46,913,808.03	173,992,132.17		173,992,132.17	
878	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	0.00	0.00	0.00	120,685.10	36,268,829.59	-92,662.40	2,491,452.20	0.00	0.00	0.00	38,788,304.49		38,788,304.49	
879	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
880	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	

881	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	0.00	0.00	0.00	167,436,541.22	184,000,168.14	1,171,852.52	23,319,723.20	47,441.25	0.00	0.00	375,975,726.33		375,975,726.33	
882	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	0.00	-6,576,803.88	60,153,351.43	41,458.84	677,882,431.06	0.00	0.00	-652,480,701.67	79,019,735.78		79,019,735.78	
883	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	0.00	0.00	0.00	2,735.50	779,926.03	-229,417.71	0.00	0.00	0.00	0.00	553,243.82		553,243.82	
884	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	0.00	0.00	44,959.20	60,208,269.87	-63,615.84	2,824,840.08	0.00	0.00	0.00	63,014,453.31		63,014,453.31	
885	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	0.00	0.00	0.00	25,266.96	56,090,909.11	-88,071.51	9,673,882.68	0.00	0.00	0.00	65,701,987.24		65,701,987.24	
886	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	100,000.00	49,121.23	7,865.56	1,059,261.16	0.00	0.00	0.00	1,216,247.95		1,216,247.95	
887	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	0.00	0.00	23,000.10	21,189,385.11	2,864,851.45	-14,138,932.36	0.00	0.00	0.00	9,938,304.30		9,938,304.30	
888	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	0.00	0.00	94,349,643.00	5,613,361.82	-40,571.33	24,965,075.81	0.00	0.00	0.00	124,887,509.30		124,887,509.30	
889	0521027039	NATIONAL EYE CENTRE KADUNA	0.00	0.00	0.00	0.00	55,681,782.27	67,757,798.87	142,794.21	11,769,897.08	0.00	0.00	0.00	135,352,272.43		135,352,272.43	
890	0521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	0.00	0.00	0.00	55,681,782.27	67,757,798.87	142,794.21	11,769,897.08	0.00	0.00	0.00	135,352,272.43		135,352,272.43	
891	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	0.00	23,139,762.48	1,504,559.81	76,416.49	335,924.00	0.00	0.00	0.00	25,056,662.78		25,056,662.78	
892	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	0.00	0.00	0.00	1,961,353.55	1,013,315.67	2,638.02	0.00	0.00	0.00	0.00	2,977,307.24		2,977,307.24	
893	0521027043	ONCHO BAUCHI	0.00	0.00	0.00	0.00	0.00	0.00	314,522.08	0.00	0.00	0.00	0.00	314,522.08		314,522.08	
894	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	0.00	0.00	0.00	24,257,564.87	20,111,954.77	133,621,896.03	0.00	0.00	0.00	0.00	177,991,415.67		177,991,415.67	
895	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	512,185.00	0.00	0.00	0.00	0.00	512,185.00		512,185.00	
896	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	0.00	0.00	0.00	0.00	0.00	11,173.26	379,001.00	0.00	0.00	0.00	390,174.26		390,174.26	
897	0521028028	FEDERAL STAFF EYE CLINICS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	8,715.00	-3,850.00	0.00	0.00	0.00	4,865.00		4,865.00	
898	0521028029	FEDERAL STAFF DENTAL CLINICS, ABUJA	0.00	0.00	0.00	0.00	20,030.00	2,800.00	0.00	0.00	0.00	0.00	0.00	22,830.00		22,830.00	
899	0521029001	PHS, ABUJA	0.00	0.00	0.00	0.00	0.00	0.00	558,148.68	0.00	0.00	0.00	0.00	558,148.68		558,148.68	
900	0521029002	PHS, YOLA	0.00	0.00	0.00	0.00	0.00	0.00	558,148.68	0.00	0.00	0.00	0.00	558,148.68		558,148.68	
901	0521029003	PHS, JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	558,148.68	0.00	0.00	0.00	0.00	558,148.68		558,148.68	
902	0521029004	PHS, MAIDUGURI	0.00	0.00	0.00	0.00	0.00	0.00	3,148.68	0.00	0.00	0.00	0.00	3,148.68		3,148.68	
903	0521029005	PHS, DAMATURU	0.00	0.00	0.00	0.00	0.00	0.00	558,148.68	0.00	0.00	0.00	0.00	558,148.68		558,148.68	
904	0521029006	PHS, KANO	0.00	0.00	0.00	0.00	0.00	0.00	205.19	0.00	0.00	0.00	0.00	205.19		205.19	
905	0521029007	PHS, KASTINA	0.00	0.00	0.00	0.00	0.00	0.00	7,920.19	0.00	0.00	0.00	0.00	7,920.19		7,920.19	
906	0521029008	PHS, DUTSE	0.00	0.00	0.00	0.00	0.00	0.00	7,535.19	0.00	0.00	0.00	0.00	7,535.19		7,535.19	
907	0521029009	PHS, ILORIN	0.00	0.00	0.00	0.00	0.00	0.00	-555.81	0.00	0.00	0.00	0.00	-555.81			-555.81
908	0521029010	PHS, SOKOTO	0.00	0.00	0.00	0.00	0.00	0.00	489.41	0.00	0.00	0.00	0.00	489.41		489.41	
909	0521029011	PHS, IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	155,109.31	0.00	0.00	0.00	0.00	155,109.31		155,109.31	
910	0521029012	PHS, ABEOKUTA	0.00	0.00	0.00	0.00	0.00	0.00	-199.81	0.00	0.00	0.00	0.00	-199.81			-199.81
911	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	0.00	0.00	0.00	0.00	0.00	0.00	143,480.19	0.00	0.00	0.00	0.00	143,480.19		143,480.19	
912	0521029014	PHS, CALABAR	0.00	0.00	0.00	0.00	0.00	0.00	987,290.00	0.00	0.00	0.00	0.00	987,290.00		987,290.00	
913	0521029015	PHS, LAGOS, IKEJA, TINCAN, APAPA, IDIROKO.	0.00	0.00	0.00	0.00	0.00	0.00	1,600.19	0.00	0.00	0.00	0.00	1,600.19		1,600.19	
914	0521029016	PHS, WARRI	0.00	0.00	0.00	0.00	0.00	0.00	120.19	0.00	0.00	0.00	0.00	120.19		120.19	
915	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
916	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	0.00	0.00	0.00	0.00	0.00	0.00	252,572.50	0.00	0.00	0.00	0.00	252,572.50		252,572.50	
917	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	0.00	0.00	0.00	21,663,486.80	6,198,238.83	3,672,875.93	3,647,806.48	0.00	0.00	0.00	35,182,408.04		35,182,408.04	
918	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	0.00	0.00	0.00	765,044,651.33	9,977,350.63	2,055,451.92	-15,664,245.96	215,103,500.00	0.00	0.00	976,516,707.92		976,516,707.92	
919	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	0.00	0.00	0.00	25,353,942.60	2,080,357.17	0.00	6,184,884.67	0.00	0.00	0.00	33,619,184.44		33,619,184.44	
920	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	0.00	0.00	0.00	1,444,115.25	1,520,017.43	3,973,301.02	354,423.47	0.00	0.00	0.00	7,291,857.17		7,291,857.17	
921	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	0.00	0.00	0.00	28,100,000.00	37,443,896.17	-10,683.24	11,825,133.11	0.00	0.00	0.00	77,358,346.04		77,358,346.04	
922	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	0.00	0.00	0.40	0.00	183.75	0.00	0.00	0.00	0.00	184.15		184.15	

923	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	0.00	0.00	0.00	677,593.50	8,674,273.65	579,828.44	0.00	0.00	0.00	0.00	9,931,695.59		9,931,695.59	
924	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	0.00	0.00	0.00	81.91	0.00	589.00	0.00	0.00	0.00	0.00	670.91		670.91	
925	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	287.85	-7,427.85	835,331.56	0.00	0.00	0.00	828,191.56		828,191.56	
926	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	0.00	0.00	10,483,000.00	0.00	0.00	3,524,873.56	0.00	0.00	0.00	14,007,873.56		14,007,873.56	
927	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	0.00	0.00	0.00	225,769,029.10	17,171,515.22	-12,302.27	231,049.89	0.00	0.00	0.00	243,159,291.94		243,159,291.94	
928	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	0.00	0.00	0.00	110,471.72	1,517,483.57	17,055.50	0.00	0.00	0.00	0.00	1,645,010.79		1,645,010.79	
929	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	0.00	0.00	16,029,068.73	-35,300.68	0.00	0.00	0.00	0.00	15,993,768.05		15,993,768.05	
930	0521049001	NATIONAL HOSPITAL	0.00	0.00	0.00	0.00	11,521,293.38	99,634,342.14	274,035,086.53	2,240,072.27	0.00	0.00	0.00	387,430,794.32		387,430,794.32	
931	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	0.00	0.00	0.00	1,398,557.78	7,139,088.89	14,764,099.03	659,807,018.35	0.00	98,183,715.40	0.00	781,292,479.45		781,292,479.45	
932	0535002001	NATIONAL PARK HEADQUARTERS	0.00	0.00	0.00	0.00	2,634,710.00	966,875.34	-3,103.84	23,870.00	36,166.00	0.00	0.00	3,658,517.50		3,658,517.50	
933	0535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	7,177,500.00	1,553,892.08	0.00	0.00	0.00	0.00	0.00	8,731,392.08		8,731,392.08	
934	0535004001	OYO NATIONAL PARK	0.00	0.00	0.00	0.00	27,039.08	1,000,722.08	2,963.61	8,019,108.00	0.00	0.00	0.00	9,049,832.77		9,049,832.77	
935	0535005001	CHAD BASIN NATIONAL PARK	0.00	0.00	0.00	0.00	4,932,900.00	683,066.13	-22,601.12	554.00	0.00	0.00	0.00	5,593,919.01		5,593,919.01	
936	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	0.00	0.00	0.00	5,043,430.28	9,903,157.75	168,252.20	0.00	0.00	0.00	4,339.00	15,119,179.23		15,119,179.23	
937	0535007001	CROSS RIVER NATIONAL PARK	0.00	0.00	0.00	0.00	7,447,550.00	1,449,868.55	-5,519.55	0.00	0.00	0.00	0.00	8,891,899.00		8,891,899.00	
938	0535008001	KAMUKU NATIONAL PARK	0.00	0.00	0.00	0.00	431,446.83	593,193.44	17,938.19	78,026.20	0.00	0.00	0.00	1,120,604.66		1,120,604.66	
939	0535009001	OKUMU NATIONAL PARK	0.00	0.00	0.00	0.00	3,510,450.00	527,063.71	-562.08	0.00	0.00	0.00	0.00	4,036,951.63		4,036,951.63	
940	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	0.00	0.00	0.00	13,844,593.54	1,336,012.12	-28,986.26	112,865.14	0.00	0.00	0.00	15,264,484.54		15,264,484.54	
941	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	0.00	0.00	2,347,379.97	2,788,182.20	-61,201.41	1,315,062.75	0.00	0.00	0.00	6,389,423.51		6,389,423.51	
942	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	0.00	0.00	0.00	237,342.83	1,775,608.47	96,157.97	473,181.05	0.00	0.00	0.00	2,582,290.32		2,582,290.32	
943	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	0.00	0.00	0.00	373,567,275.56	7,784,559.98	3,918,855.38	1,913,784.78	45,740.00	719,624,752.46	0.00	1,106,854,968.16		1,106,854,968.16	
944	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	0.00	0.00	0.00	11,544,342.00	1,720,167.26	-29,456.67	1,064,332.57	0.00	0.00	0.00	14,299,385.16		14,299,385.16	
945	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	0.00	0.00	3,271,508.45	84,603.42	9,187.72	76,813,650.96	0.00	0.00	0.00	80,178,950.55		80,178,950.55	
946	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	0.00	0.00	2,664,467.96	80,865,794.30	-56,811.45	51,567,985.87	0.00	0.00	0.00	135,041,436.68		135,041,436.68	
947	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	0.00	2,168,742.01	2,691,662.46	999,179.41	1,184,817.69	0.00	0.00	0.00	7,044,401.57		7,044,401.57	
948	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	0.00	0.00	0.00	37,941,036.99	505,631.94	2,293,594.67	33,000.00	0.00	0.00	-91,440,641.09	-50,667,377.49			-50,667,377.49
949	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	0.00	9,815.00	1,281.44	-29,259.66	0.00	67,538.17	0.00	0.00	49,374.95		49,374.95	
950	0543001001	NATIONAL POPULATION COMMISSION	0.00	0.00	0.00	0.00	11,199,434.43	26,633,963.91	-23,363.19	0.00	0.00	0.00	0.00	37,810,035.15		37,810,035.15	
		GRAND-TOTAL	**-5,036,959,733,183.45**	**781,401,302,798.84**	**267,497,994,881.21**	**1,213,517,387.00**	**422,848,845,437.00**	**29,483,398,725.57**	**100,673,239,687.54**	**149,014,348,888.26**	**201,236,606,186.92**	**21,020,126,084.14**	**1,689,864,037,995.53**	**-1,372,706,315,111.44**		**1,122,270,889,475.32**	**-2,494,977,204,586.76**

NOTE 26A:
CASH TRANSFER

S/N	ADMIN. CODE	MDA	CASH TRANSFER TO OUTSTATIONS	INTER ACCOUNT TRANSFERS	INTER-MDA CASH TRANSFER	REVENUE REMITTANCE	TOTAL
			31040101	31040102	31040103	31040104	
			₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR					
	0111006001	NIPSS, KURU	0.00	-285,734,298.67	0.00	42,125,186.50	-243,609,112.17
	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	1,355,002,592.54	0.00	1,355,002,592.54
	0112008001	GENERAL SERVICE	0.00	2,811,432,044.25	0.00	0.00	2,811,432,044.25
	0116002001	DEFENCE HEADQURTERS	0.00	0.00	576,651,795.99	0.00	576,651,795.99
	0116006001	NIGERIANACADEMY DEFENCE(NDA)	7,552,062,007.81	0.00	0.00	0.00	7,552,062,007.81
	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	0.00	3,145,553,930.44	0.00	3,145,553,930.44
	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	0.00	2,794,148,629.07	0.00	2,794,148,629.07
	0116012001	DEFENCE AGENCY INTELLIGENCE	0.00	0.00	11,528,906,181.17	0.00	11,528,906,181.17
	0116015017	DEFENCE MISSIONS	0.00	0.00	11,578,902,438.95	0.00	11,578,902,438.95
	0116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	33,783,893,562.68	33,783,893,562.68
	0119009001	FOREIGN MISSION: ABIDJAN	0.00	17,179,083.47	328,816,341.66	0.00	345,995,425.13
	0119009002	FOREIGN MISSION: ACCRA	18,523,809.52	90,353,261.99	261,181,804.71	0.00	370,058,876.22
	0119009003	FOREIGN MISSION: ADDIS ABABA	0.00	129,322,484.89	378,887,194.94	0.00	508,209,679.83
	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	336,617,605.11	0.00	336,617,605.11
	0119009005	FOREIGN MISSION: ANKARA	0.00	0.00	120,587,831.94	0.00	120,587,831.94
	0119009006	FOREIGN MISSION: ATHENS	0.00	0.00	340,864,617.73	0.00	340,864,617.73

	0119009007	FOREIGN MISSION: ATLANTA	0.00	0.00	357,585,425.25	0.00	357,585,425.25
	0119009009	FOREIGN MISSION: BAMAKO	0.00	0.00	296,078,649.51	0.00	296,078,649.51
	0119009010	FOREIGN MISSION: BANGKOK	0.00	0.00	366,462,172.98	0.00	366,462,172.98
	0119009011	FOREIGN MISSION: BANGUI	0.00	0.00	251,777,809.76	0.00	251,777,809.76
	0119009012	FOREIGN MISSION: BANJUL	0.00	0.00	285,781,195.76	0.00	285,781,195.76
	0119009013	FOREIGN MISSION: BATA	0.00	0.00	284,397,406.02	0.00	284,397,406.02
	0119009014	FOREIGN MISSION: BEIJING	0.00	0.00	477,641,827.92	0.00	477,641,827.92
	0119009015	FOREIGN MISSION: BEIRUT	0.00	0.00	305,022,909.92	0.00	305,022,909.92
	0119009016	FOREIGN MISSION: BERLIN	0.00	0.00	757,220,894.28	0.00	757,220,894.28
	0119009017	FOREIGN MISSION: BERNE	0.00	0.00	402,413,919.78	0.00	402,413,919.78
	0119009018	FOREIGN MISSION: BISSAU	0.00	0.00	291,264,391.69	0.00	291,264,391.69
	0119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	509,810,141.43	0.00	509,810,141.43
	0119009020	FOREIGN MISSION: BRAZAVILLE	0.00	0.00	290,699,838.27	0.00	290,699,838.27
	0119009021	FOREIGN MISSION: BRUSSELS	0.00	0.00	506,753,800.47	0.00	506,753,800.47
	0119009022	FOREIGN MISSION: BUCHAREST	0.00	0.00	406,121,049.63	0.00	406,121,049.63
	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	600,291,515.91	0.00	600,291,515.91
	0119009024	FOREIGN MISSION: BUEA	0.00	0.00	289,854,481.57	0.00	289,854,481.57
	0119009025	FOREIGN MISSION: BUENOS AIRES	0.00	0.00	408,923,209.32	0.00	408,923,209.32
	0119009026	FOREIGN MISSION: BUJUMBURA	0.00	0.00	286,838,697.80	0.00	286,838,697.80
	0119009028	FOREIGN MISSION: CANBERRA	11,503,593.86	0.00	364,327,815.23	0.00	375,831,409.09
	0119009029	FOREIGN MISSION: CARACAS	0.00	0.00	339,000,097.02	0.00	339,000,097.02
	0119009030	FOREIGN MISSION: CONAKRY	0.00	0.00	300,074,931.23	0.00	300,074,931.23
	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	252,798,560.52	0.00	252,798,560.52

	0119009032	FOREIGN MISSION: DAKAR	0.00	0.00	298,666,366.00	0.00	298,666,366.00
	0119009033	FOREIGN MISSION: DAMASCUS	0.00	0.00	277,911,460.27	0.00	277,911,460.27
	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	0.00	0.00	340,402,049.73	0.00	340,402,049.73
	0119009035	FOREIGN MISSION: DOUALA	0.00	0.00	259,930,070.77	0.00	259,930,070.77
	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	0.00	306,135,331.90	0.00	306,135,331.90
	0119009037	FOREIGN MISSION: DUBLIN	0.00	0.00	353,217,912.15	0.00	353,217,912.15
	0119009038	FOREIGN MISSION: FREETOWN	0.00	0.00	303,672,069.23	0.00	303,672,069.23
	0119009039	FOREIGN MISSION: GABORONE	0.00	0.00	312,887,174.17	0.00	312,887,174.17
	0119009040	FOREIGN MISSION: GENEVA	0.00	0.00	603,823,404.13	0.00	603,823,404.13
	0119009042	FOREIGN MISSION: HANOI	0.00	0.00	298,318,742.02	0.00	298,318,742.02
	0119009043	FOREIGN MISSION: HARARE	0.00	0.00	341,347,008.28	0.00	341,347,008.28
	0119009044	FOREIGN MISSION: HAVANA	0.00	0.00	311,949,310.77	0.00	311,949,310.77
	0119009045	FOREIGN MISSION: HONGKONG	0.00	0.00	376,096,971.02	0.00	376,096,971.02
	0119009046	FOREIGN MISSION: ISLAMABAD	0.00	0.00	266,521,076.02	0.00	266,521,076.02
	0119009047	FOREIGN MISSION: JAKARTA	0.00	0.00	327,450,421.17	0.00	327,450,421.17
	0119009048	FOREIGN MISSION: JEDDAH	8,536,116.36	0.00	634,031,489.90	0.00	642,567,606.26
	0119009049	FOREIGN MISSION: JOHANNESBURG	0.00	0.00	332,637,013.40	0.00	332,637,013.40
	0119009050	FOREIGN MISSION: KAMPALA	0.00	0.00	285,728,601.75	0.00	285,728,601.75
	0119009051	FOREIGN MISSION: KHARTOUM	0.00	0.00	295,437,083.50	0.00	295,437,083.50
	0119009052	FOREIGN MISSION: KIEV	0.00	0.00	501,090,894.23	0.00	501,090,894.23
	0119009053	FOREIGN MISSION: KIGALI RWANDA	0.00	0.00	353,756,956.17	0.00	353,756,956.17
	0119009054	FOREIGN MISSION: KINGSTON	0.00	0.00	282,204,214.48	0.00	282,204,214.48
	0119009055	FOREIGN MISSION: KINSHASA	0.00	0.00	312,067,397.65	0.00	312,067,397.65

	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00	0.00	312,067,397.65	0.00	312,067,397.65
	0119009057	FOREIGN MISSION: KUWAIT	0.00	0.00	261,454,964.27	0.00	261,454,964.27
	0119009058	FOREIGN MISSION: LIBREVILLE	0.00	0.00	267,567,011.90	0.00	267,567,011.90
	0119009059	FOREIGN MISSION: LISBON	0.00	0.00	308,982,687.05	0.00	308,982,687.05
	0119009060	FOREIGN MISSION: LOME	0.00	0.00	305,093,741.87	0.00	305,093,741.87
	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	275,257,536.02	0.00	275,257,536.02
	0119009062	FOREIGN MISSION: LUANDA	0.00	0.00	275,257,536.02	0.00	275,257,536.02
	0119009063	FOREIGN MISSION: LUSAKA	0.00	0.00	258,411,582.68	0.00	258,411,582.68
	0119009064	FOREIGN MISSION: MADRID	0.00	0.00	549,472,584.98	0.00	549,472,584.98
	0119009065	FOREIGN MISSION: MALABO	0.00	0.00	284,597,108.65	0.00	284,597,108.65
	0119009066	FOREIGN MISSION: MANILLA	0.00	0.00	256,200,870.27	0.00	256,200,870.27
	0119009067	FOREIGN MISSION: MAPUTO	0.00	0.00	285,376,860.40	0.00	285,376,860.40
	0119009068	FOREIGN MISSION: MEXICO CITY	0.00	0.00	311,935,792.48	0.00	311,935,792.48
	0119009069	FOREIGN MISSION: MNROVIA	0.00	0.00	293,297,615.67	0.00	293,297,615.67
	0119009070	FOREIGN MISSION: MOSCOW	0.00	0.00	473,853,905.90	0.00	473,853,905.90
	0119009071	FOREIGN MISSION: NAIROBI	0.00	0.00	378,666,257.48	0.00	378,666,257.48
	0119009072	FOREIGN MISSION: N'DJAMENA	0.00	0.00	349,798,805.93	0.00	349,798,805.93
	0119009074	FOREIGN MISSION: NEW DELHI	0.00	0.00	356,542,509.02	0.00	356,542,509.02
	0119009075	FOREIGN MISSION: NEW YORK (CG)	0.00	96,080,554.15	0.00	690,414,068.56	786,494,622.71
	0119009078	FOREIGN MISSION: NNJC - NIAMEY	0.00	0.00	264,853,343.52	0.00	264,853,343.52
	0119009080	FOREIGN MISSION: OTTAWA	0.00	0.00	765,948,997.25	0.00	765,948,997.25
	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00	0.00	282,881,792.27	0.00	282,881,792.27
	0119009082	FOREIGN MISSION: PARIS	0.00	0.00	578,208,675.48	0.00	578,208,675.48

	0119009084	FOREIGN MISSION: PRETORIA	0.00	0.00	376,227,739.30	0.00	376,227,739.30
	0119009085	FOREIGN MISSION: PYONG YANG	0.00	0.00	298,758,981.52	0.00	298,758,981.52
	0119009086	FOREIGN MISSION: RABAT	0.00	0.00	353,419,855.48	0.00	353,419,855.48
	0119009087	FOREIGN MISSION: RIYADH	0.00	0.00	348,497,528.00	0.00	348,497,528.00
	0119009088	FOREIGN MISSION: ROME	0.00	0.00	481,390,000.88	0.00	481,390,000.88
	0119009091	FOREIGN MISSION: SAO TOME	0.00	0.00	341,167,009.70	0.00	341,167,009.70
	0119009092	FOREIGN MISSION: SEOUL	0.00	0.00	394,890,171.00	0.00	394,890,171.00
	0119009093	FOREIGN MISSION: SHANGHAI	0.00	0.00	379,886,714.56	0.00	379,886,714.56
	0119009094	FOREIGN MISSION: SINGAPORE	0.00	0.00	493,230,134.25	0.00	493,230,134.25
	0119009095	FOREIGN MISSION: STOCKHOLM	0.00	366,370,870.77	0.00	0.00	366,370,870.77
	0119009096	FOREIGN MISSION: TEHRAN	0.00	0.00	343,280,688.50	0.00	343,280,688.50
	0119009097	FOREIGN MISSION: TEL AVIV	0.00	0.00	389,138,769.32	0.00	389,138,769.32
	0119009099	FOREIGN MISSION: THE HAGUE	0.00	0.00	536,614,121.57	0.00	536,614,121.57
	0119009100	FOREIGN MISSION: TOKYO	0.00	0.00	570,119,213.78	0.00	570,119,213.78
	0119009101	FOREIGN MISSION: TRIPOLI	0.00	318,532,549.88	0.00	0.00	318,532,549.88
	0119009102	FOREIGN MISSION: TUNIS	0.00	0.00	356,850,864.48	0.00	356,850,864.48
	0119009103	FOREIGN MISSION: VIENNA	0.00	0.00	414,347,148.46	0.00	414,347,148.46
	0119009104	FOREIGN MISSION: WARSAW	0.00	-34,154,141.72	227,022,017.76	2,086,486.49	194,954,362.53
	0119009105	FOREIGN MISSION: WASHINGTON	0.00	0.00	1,012,897,529.07	0.00	1,012,897,529.07
	0119009106	FOREIGN MISSION: WINDHOEK	0.00	0.00	319,542,146.00	0.00	319,542,146.00
	0119009107	FOREIGN MISSION: YAOUNDE	0.00	34,087,288.74	290,899,924.02	0.00	324,987,212.76
	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	0.00	0.00	313,164,067.00	0.00	313,164,067.00
	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	376,625,686.92	0.00	376,625,686.92

	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00	0.00	281,025,472.02	0.00	281,025,472.02
	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	0.00	58,068,775.98	0.00	58,068,775.98
	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00	0.00	444,792,956.92	0.00	444,792,956.92
	0119009116	FOREIGN MISSION VATICAN	0.00	0.00	309,712,803.97	0.00	309,712,803.97
	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	0.00	0.00	394,761,198.62	0.00	394,761,198.62
	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00	0.00	60,043,367.10	0.00	60,043,367.10
	0119009120	FOREIGN MISSION DOHA, QATAR	-15,663,415.99	0.00	288,604,599.48	0.00	272,941,183.49
	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	316,526,528.25	0.00	316,526,528.25
	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	327,772,383.25	0.00	327,772,383.25
	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	-118,500,922.61	0.00	0.00	-118,500,922.61
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	996,526.68	2,363,287.52	0.00	0.00	3,359,814.20
	0123005001	NEWS AGENCY OF NIGERIA	-3,939,349.10	0.00	0.00	0.00	-3,939,349.10
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	0.00	0.00	-5,062,500.00	-5,062,500.00
	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	9,057,184,240.19	0.00	9,057,184,240.19
	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	0.00	37,287,570,093.61	0.00	37,287,570,093.61
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	158,293,600.00	0.00	0.00	158,293,600.00
	0161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	0.00	-904,761.90	0.00	-904,761.90
	0161013001	NATIONAL PENSION COMMISSION	0.00	0.00	53,463,872,610.50	0.00	53,463,872,610.50
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	37,600,000.00	0.00	0.00	0.00	37,600,000.00
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	5,465,640.94	5,465,640.94
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	0.00	0.00	2,000,000.00	2,000,000.00
	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	0.00	0.00	57,123,363.75	0.00	57,123,363.75

	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	29,644,338.10	0.00	0.00	29,644,338.10
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	189,471,051.19	0.00	0.00	30,911,581.50	220,382,632.69
	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	0.00	0.00	159,470,103.00	0.00	159,470,103.00
	0222016001	NIGERIA TRADE OFFICE, TAIWAN	0.00	0.00	18,659,462.94	0.00	18,659,462.94
	0222017001	NIGERIA TRADE OFFICE, CHINA	0.00	0.00	20,794,270.25	0.00	20,794,270.25
	0227006001	GENEVA LABOUR DESK OFFICE	0.00	0.00	39,666,666.68	0.00	39,666,666.68
	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	0.00	125,000,000.00	0.00	125,000,000.00
	0228073001	ENERGY COMMISSION OF NIGERIA	37,800,000.00	0.00	0.00	0.00	37,800,000.00
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	3,691,930,913.90	0.00	0.00	0.00	3,691,930,913.90
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	350,000.00	0.00	1,422,730.78	0.00	1,772,730.78
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	0.00	-397,167,500.00	0.00	0.00	-397,167,500.00
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	18,542,740,000.00	0.00	0.00	0.00	18,542,740,000.00
	0231020001	TRANSMISSION COMPANY OF NIGERIA	13,921,455,282.74	0.00	0.00	0.00	13,921,455,282.74
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	0.00	0.00	-158,842.50	-158,842.50
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	0.00	107,839,852.28	0.00	107,839,852.28
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	52,750,000.00	0.00	0.00	0.00	52,750,000.00
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	4,634,100.00	0.00	0.00	0.00	4,634,100.00
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	9,968,500.00	0.00	0.00	0.00	9,968,500.00
	0252040001	CROSS RIVER RBDA	0.00	30,698,215.00	0.00	0.00	30,698,215.00
		LAW & JUSTICES SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	0.00	40,199.74	0.00	40,199.74
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	0.00	187,070.09	23,193,450.21	23,380,520.30
	0326004001	COUNCIL OF LEGAL EDUCATION	648,391,813.72	0.00	0.00	20,135,289.23	668,527,102.95

			0.00	0.00	0.00	0.00	0.00
		SOCIAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	249,966,676.85	0.00	0.00	0.00	249,966,676.85
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	210,000.00	210,000.00
	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	0.00	97,278,610.24	0.00	97,278,610.24
	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	695,000.00	0.00	0.00	695,000.00
	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	125,000,000.00	0.00	0.00	125,000,000.00
	0517018011	FEDERAL POLYTECHNIC EDE	0.00	1,979,570.47	0.00	0.00	1,979,570.47
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	20,000,000.00	0.00	0.00	20,000,000.00
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	53,988,795.00	0.00	0.00	0.00	53,988,795.00
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	891,884,679.65	0.00	0.00	891,884,679.65
	0517021007	UNIVERSITY OF JOS	0.00	447,000.00	0.00	0.00	447,000.00
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	220,282,357.50	0.00	0.00	220,282,357.50
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	6,144,056,131.88	0.00	6,144,056,131.88
	0517021023	BAYERO UNIVERSITY, KANO	0.00	0.00	-237,854,850.00	0.00	-237,854,850.00
	0517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	0.00	125,000,000.00	0.00	125,000,000.00
	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	60,000.00	0.00	0.00	60,000.00
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	12,899,291.15	0.00	0.00	12,899,291.15
	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	137,039,739.01	0.00	0.00	137,039,739.01
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	0.00	10,611,730.92	0.00	10,611,730.92
	0517026005	FGC DAURA	0.00	0.00	0.00	1,250,800.00	1,250,800.00
	0517026053	FGGC EFON IMNRINGI	0.00	240,000.00	0.00	0.00	240,000.00
	0517026067	FGGC KEANA	0.00	0.00	0.00	380,000.00	380,000.00

	0517026091	FTC OHANSO	0.00	337,700.00	0.00	0.00	337,700.00
	0517028001	UNESCO PARIS	0.00	0.00	491,799,225.85	0.00	491,799,225.85
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	-12,930.66	-12,930.66
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	245,935,610.12	0.00	245,935,610.12
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	20,689,710.43	20,689,710.43
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	0.00	0.00	0.00	10,484,315.18	10,484,315.18
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	0.00	4,092,442.50	4,092,442.50
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	0.00	0.00	353,713,416.07	353,713,416.07
	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	0.00	0.00	620,095.98	620,095.98
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	2,951,125.00	0.00	0.00	2,951,125.00
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	225,315,000.00	0.00	0.00	0.00	225,315,000.00
		GRAND-TOTAL	**45,238,381,422.54**	**4,662,617,178.54**	**175,362,303,059.07**	**34,986,431,773.11**	**260,249,733,433.26**

NOTE 27:
RECEIVEABLES

S/N	ADMIN. CODE	MDA	PERSONNAL ADVANCES	PERSONNAL ADVANCES	ADMINISTRATIVE ADVANCES	IMPRESTS	REVENUE IN ARREARS	PERSONNAL ADVANCE	SUB - TOTAL	REPAYMENT	BALANCE AS AT 31/12/2018	BALANCE AS AT 31/12/2017
			310601		310602	310603	310604	22030101	TOTALS	120210	TOTALS	TOTAL
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR										
	0111001001	STATE HOUSE - HQTRS	48,895,765.00	0.00	0.00	0.00	0.00	0.00	48,895,765.00	0.00	48,895,765.00	
	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	1,233,065,915.90	0.00	0.00	0.00	0.00	0.00	1,233,065,915.90	0.00	1,233,065,915.90	
	0111006001	NIPSS, KURU	54,390,000.00	0.00	0.00	675,000.00	0.00	0.00	55,065,000.00	0.00	55,065,000.00	
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	1,433,099.00	0.00	0.00	0.00	0.00	0.00	1,433,099.00	0.00	1,433,099.00	
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	0.00	77,723,113.00	0.00	0.00	0.00	77,723,113.00	0.00	77,723,113.00	
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	58,500.00	0.00	0.00	0.00	0.00	0.00	58,500.00	0.00	58,500.00	
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	27,176,671.98	0.00	0.00	0.00	0.00	0.00	27,176,671.98	0.00	27,176,671.98	
	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	70,000.00	0.00	0.00	0.00	0.00	0.00	70,000.00	0.00	70,000.00	
	0112003001	HOUSE OF REPRESENTATIVES	220,920,187.02	0.00	0.00	0.00	0.00	0.00	220,920,187.02	0.00	220,920,187.02	
	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	0.00	463,141,892.86	54,500,300.00	0.00	0.00	517,642,192.86	0.00	517,642,192.86	
	0112008001	GENERAL SERVICE	0.00	0.00	72,142,500.00	24,047,500.00	0.00	0.00	96,190,000.00	0.00	96,190,000.00	
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	1,708,500.00	0.00	0.00	0.00	0.00	0.00	1,708,500.00	0.00	1,708,500.00	
	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	4,354,400.00	0.00	0.00	0.00	0.00	0.00	4,354,400.00	118,954.36	4,235,445.64	
	0119009002	FOREIGN MISSION: ACCRA	268,817.20	0.00	0.00	0.00	0.00	0.00	268,817.20	0.00	268,817.20	
	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	2,267,002.68	0.00	0.00	0.00	2,267,002.68	0.00	2,267,002.68	
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	4,683,126.97	0.00	86,154,618.57	10,438,233.14	402,532.79	0.00	101,678,511.47	0.00	101,678,511.47	
	0123005001	NEWS AGENCY OF NIGERIA	17,820.00	0.00	15,545,884.00	0.00	0.00	0.00	15,563,704.00	0.00	15,563,704.00	
	0123006001	VOICE OF NIGERIA	25,342,491.00	0.00	0.00	0.00	0.00	0.00	25,342,491.00	0.00	25,342,491.00	

	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	124,376,069.16	0.00	0.00	0.00	0.00	0.00	124,376,069.16	0.00	124,376,069.16	
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	235,600.00	0.00	0.00	0.00	0.00	0.00	235,600.00	0.00	235,600.00	
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,631,633.68	-1,631,633.68	
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	
	0124002001	NIGERIAN PRISON SERVICE	55,000.00	0.00	0.00	0.00	0.00	17,286,983.29	17,341,983.29	0.00	17,341,983.29	
	0124003001	NIGERIA IMMIGRATION SERVICE	10,013,065.55	0.00	0.00	0.00	0.00	0.00	10,013,065.55	0.00	10,013,065.55	
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	43,589.85	0.00	0.00	0.00	0.00	3,225,000.00	3,268,589.85	0.00	3,268,589.85	
	0124012001	POLICE FORMATION & COMMAND HQTRS	230,000.00	0.00	0.00	0.00	0.00	23,786,238.20	24,016,238.20	311,331.28	23,704,906.92	
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	183,668,661.63	0.00	0.00	0.00	0.00	0.00	183,668,661.63	0.00	183,668,661.63	
	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	2,070,800.00	0.00	0.00	0.00	0.00	0.00	2,070,800.00	0.00	2,070,800.00	
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	27,417,435.00	0.00	0.00	0.00	0.00	0.00	27,417,435.00	0.00	27,417,435.00	
	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	104,166,766.00	0.00	0.00	0.00	0.00	0.00	104,166,766.00	0.00	104,166,766.00	
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	164,173,961.89	0.00	0.00	0.00	0.00	0.00	164,173,961.89	0.00	164,173,961.89	
	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,781.33	-99,781.33	
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	573,242,863.00	0.00	0.00	0.00	573,242,863.00	0.00	573,242,863.00	
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	360,000.00	0.00	0.00	0.00	0.00	0.00	360,000.00	0.00	360,000.00	
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	298,921.40	-298,921.40	
	0160001001	POLICE SERVICE COMMISSION HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	298,921.40	-298,921.40	
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	0.00	119,023,076.14	0.00	0.00	0.00	119,023,076.14	0.00	119,023,076.14	
229	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	
230	0161006001	NATIONAL MERIT AWARD	1,207,800.00	0.00	0.00	0.00	0.00	0.00	1,207,800.00	0.00	1,207,800.00	
231	0161007001	FEDERAL ROAD SAFETY COMMISSION	347,460.64	0.00	0.00	0.00	0.00	0.00	347,460.64	0.00	347,460.64	
234	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	24,841,702.00	0.00	0.00	0.00	0.00	0.00	24,841,702.00	0.00	24,841,702.00	
237	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	458,550.00	0.00	0.00	0.00	0.00	0.00	458,550.00	0.00	458,550.00	
239	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	138,400.00	0.00	0.00	0.00	0.00	0.00	138,400.00	0.00	138,400.00	

242	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	87,676,410.50	0.00	0.00	0.00	0.00	0.00	87,676,410.50	0.00	87,676,410.50	
245		TERTIARY EDUCATION TRUST FUND	0.00	0.00	640,800.00	0.00	194,753,348,041.45	0.00	194,753,988,841.45	0.00	194,753,988,841.45	
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
246	0215001001	FEDERAL MINISTRY OF AGRICULTURE	169,109,573.75	0.00	0.00	0.00	0.00	0.00	169,109,573.75	219,586,759.78	-50,477,186.03	
250	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	1,070,700.00	0.00	0.00	0.00	0.00	0.00	1,070,700.00	0.00	1,070,700.00	
251	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	150,000.00	0.00	0.00	0.00	2,835,494.14	0.00	2,985,494.14	0.00	2,985,494.14	
252	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE-UMUDIKE	9,010,690.00	0.00	0.00	0.00	0.00	0.00	9,010,690.00	0.00	9,010,690.00	
253	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	0.00	685,000.00	0.00	0.00	0.00	685,000.00	0.00	685,000.00	
258	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING-IBADAN	469,500.00	0.00	0.00	0.00	0.00	0.00	469,500.00	0.00	469,500.00	
263	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	0.00	13,604,165.22	0.00	0.00	0.00	13,604,165.22	0.00	13,604,165.22	
264	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	2,223,274.00	0.00	0.00	0.00	0.00	0.00	2,223,274.00	0.00	2,223,274.00	
275	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	0.00	0.00	150,000.00	0.00	0.00	150,000.00	0.00	150,000.00	
279	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	30,000.00	
283	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	0.00	42,610,570.00	0.00	0.00	0.00	42,610,570.00	0.00	42,610,570.00	
284	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	6,178,500.00	0.00	0.00	0.00	0.00	0.00	6,178,500.00	0.00	6,178,500.00	
288	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	229,660.00	0.00	0.00	0.00	0.00	0.00	229,660.00	0.00	229,660.00	
289	0220002001	DEBT MANAGEMENT OFFICE	10,942,580.00	0.00	0.00	0.00	0.00	0.00	10,942,580.00	0.00	10,942,580.00	
291	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	152,841,540.90	0.00	0.00	0.00	0.00	0.00	152,841,540.90	1,101,233.34	151,740,307.56	
310	022000701900	FPO JALINGO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	382,869.31	-382,869.31	
323	022000703200	FPO OWERRI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,283,365.40	-8,283,365.40	
329	022000703800	FPO YOLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	549,888.40	-549,888.40	
330	022000703900	SUB-TREASURER OF THE FEDERATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,740.36	-94,740.36	
338	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	34,782.42	0.00	0.00	0.00	0.00	0.00	34,782.42	0.00	34,782.42	

340	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,339,631,709.64	-1,339,631,709.64	
344	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	449,000.00	0.00	0.00	0.00	0.00	0.00	449,000.00	41,156,720.94	-40,707,720.94	
346	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,443,977.44	-1,443,977.44	
347	0222009001	CONSUMER PROTECTION COUNCIL	17,122,004.60	0.00	0.00	0.00	0.00	0.00	17,122,004.60	0.00	17,122,004.60	
356	0222027001	SMEDAN - H/QTRS	0.00	0.00	692,122,073.00	0.00	0.00	0.00	692,122,073.00	0.00	692,122,073.00	
359	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	0.00	0.00	0.00	0.00	62,964,788.00	62,964,788.00	277,480.58	62,687,307.42	
361	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	0.00	6,411,547.00	200,000.00	0.00	0.00	6,611,547.00	0.00	6,611,547.00	
363	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	67,920,163.88	0.00	0.00	0.00	0.00	0.00	67,920,163.88	0.00	67,920,163.88	
365	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	523,956,266.47	0.00	0.00	0.00	523,956,266.47	0.00	523,956,266.47	
369	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	54,917,058.90	0.00	0.00	0.00	0.00	0.00	54,917,058.90	0.00	54,917,058.90	
434	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	
452	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	101,000.00	0.00	0.00	0.00	0.00	0.00	101,000.00	0.00	101,000.00	
454	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	31,786,285.00	0.00	0.00	6,088,285.00	0.00	0.00	37,874,570.00	0.00	37,874,570.00	
456	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	60,000.00	
465	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-ENUGU	15,817,150.00	0.00	0.00	0.00	0.00	0.00	15,817,150.00	0.00	15,817,150.00	
477	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00	60,000.00	
489	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	97,050.00	0.00	0.00	0.00	0.00	0.00	97,050.00	0.00	97,050.00	
495	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	109,568,432.00	0.00	0.00	0.00	0.00	-200,000.00	109,368,432.00	98,913.63	109,269,518.37	
496	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	45,297,525.00	0.00	0.00	1,000,000.00	0.00	0.00	46,297,525.00	0.00	46,297,525.00	
498	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	4,841,350.15	0.00	0.00	0.00	0.00	0.00	4,841,350.15	0.00	4,841,350.15	
502	0229031004	NIGERIAN METEOROLOGICAL AGENCY	40,943,100.00	0.00	0.00	77,758,369.50	0.00	0.00	118,701,469.50	8,640,000.00	110,061,469.50	
503		FEDERAL INLAND REVENUE SERVICES	0.00	0.00	0.00	0.00	35,376,772,868.04	0.00	35,376,772,868.04	0.00	35,376,772,868.04	

506	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,300,970.00	-2,300,970.00	
508	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	1,795,713,000.00	0.00	0.00	0.00	866,839,000.00	0.00	2,662,552,000.00	0.00	2,662,552,000.00	
509	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	17,879,114.89	0.00	0.00	0.00	0.00	0.00	17,879,114.89	0.00	17,879,114.89	
511	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,350,000.00	-76,350,000.00	
512	0231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	0.00	290,667,078.71	0.00	0.00	0.00	290,667,078.71	279,038,211.23	11,628,867.48	
514	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	17,747,600.00	0.00	0.00	0.00	0.00	0.00	17,747,600.00	0.00	17,747,600.00	
516	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	18,307,005.00	0.00	0.00	0.00	0.00	0.00	18,307,005.00	0.00	18,307,005.00	
520	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	60,464,907.00	0.00	0.00	0.00	700,000.00	0.00	61,164,907.00	0.00	61,164,907.00	
522	0232003001	PETROLEUM TRAINING INSTITUTE	10,680,402.00	0.00	0.00	0.00	0.00	0.00	10,680,402.00	0.00	10,680,402.00	
525	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	232,433,059.79	0.00	0.00	7,792,101.00	0.00	0.00	240,225,160.79	0.00	240,225,160.79	
526	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	509,389,467.76	0.00	0.00	0.00	0.00	0.00	509,389,467.76	0.00	509,389,467.76	
528	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	362,026,102.16	0.00	0.00	0.00	0.00	0.00	362,026,102.16	0.00	362,026,102.16	
530	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	793,250.00	0.00	0.00	0.00	0.00	0.00	793,250.00	0.00	793,250.00	
531	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	14,607,167.16	0.00	0.00	0.00	0.00	0.00	14,607,167.16	0.00	14,607,167.16	
532	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	455,000.00	0.00	0.00	0.00	0.00	0.00	455,000.00	0.00	455,000.00	
537	0238001001	BUDGET AND NATIONAL PLANNING	341,902,580.50	0.00	0.00	0.00	0.00	0.00	341,902,580.50	0.00	341,902,580.50	
538	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	14,247,393.21	0.00	0.00	0.00	0.00	0.00	14,247,393.21	0.00	14,247,393.21	
539	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	2,000,000.00	0.00	3,950,170.00	0.00	0.00	5,950,170.00	0.00	5,950,170.00	
540	0238004001	NATIONAL BUREAU OF STATISTICS	956,194,932.50	0.00	0.00	0.00	0.00	0.00	956,194,932.50	0.00	956,194,932.50	
544	0250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	0.00	0.00	0.00	1,206,800.01	0.00	1,206,800.01	0.00	1,206,800.01	
545	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	803,592,023.13	0.00	0.00	90,500.00	0.00	0.00	803,682,523.13	0.00	803,682,523.13	
547	0252037001	ANAMBRA/ IMO RBDA	0.00	0.00	1,756,500.00	0.00	0.00	0.00	1,756,500.00	0.00	1,756,500.00	
553	0252043001	LOWER NIGER RBDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,954.36	-118,954.36	
554	0252044001	NIGER DELTA RBDA	210,000.00	0.00	0.00	0.00	0.00	0.00	210,000.00	0.00	210,000.00	

556	0252046001	SOKOTO RIMA RBDA	2,659,700.00	0.00	0.00	0.00	0.00	0.00	2,659,700.00	0.00	2,659,700.00	
557	0252047001	UPPER BENUE RBDA	0.00	0.00	11,489,745.00	0.00	0.00	0.00	11,489,745.00	0.00	11,489,745.00	
559	0252049001	NATIONAL WATER RESOURCES INSTITUTE-KADUNA	40,059,941.50	0.00	0.00	0.00	0.00	0.00	40,059,941.50	0.00	40,059,941.50	
560	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	50,000.00	0.00	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	
562		NIGERIA CUSTOMS SERVIVES	219,032,853.19	0.00	0.00	0.00	0.00	0.00	219,032,853.19	140,000.00	218,892,853.19	
		LAW & JUSTICES SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
563	0318001001	NATIONAL JUDICIAL COUNCIL-ABUJA	0.00	0.00	46,215,155.00	0.00	0.00	0.00	46,215,155.00	0.00	46,215,155.00	
565	0318003001	COURT OF APPEAL	0.00	0.00	121,486,885.92	0.00	0.00	0.00	121,486,885.92	0.00	121,486,885.92	
566	0318004001	FEDERAL HIGH COURT-LAGOS	0.00	0.00	1,216.00	0.00	0.00	0.00	1,216.00	0.00	1,216.00	
574	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	3,945,000.00	0.00	0.00	0.00	0.00	0.00	3,945,000.00	696,916.55	3,248,083.45	
577	0326004001	COUNCIL OF LEGAL EDUCATION	5,596,003.75	0.00	10,268,045.75	50,000.00	0.00	0.00	15,914,049.50	0.00	15,914,049.50	
579	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	0.00	9,951,210.00	1,690,000.00	0.00	0.00	11,641,210.00	407,291.11	11,233,918.89	
582	0326010001	NIGERIAN COPYRIGHT COMMISSION	4,692,000.00	0.00	0.00	0.00	0.00	0.00	4,692,000.00	0.00	4,692,000.00	
583	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	16,701,900.00	0.00	0.00	0.00	0.00	0.00	16,701,900.00	0.00	16,701,900.00	
584	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	67,640.00	0.00	0.00	247,116,656.83	0.00	0.00	247,184,296.83	0.00	247,184,296.83	
		REGIONAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
587	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	108,818,219.00	0.00	0.00	0.00	0.00	1,367,310.00	110,185,529.00	422,200.00	109,763,329.00	
		SOCIAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
589		NATIONAL CENTER FOR WOMEN DEVELOPMENT	258,399,920.86	0.00	0.00	0.00	0.00	0.00	258,399,920.86	0.00	258,399,920.86	
590	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	0.00	0.00	15,050,550.00	0.00	0.00	15,050,550.00	0.00	15,050,550.00	
593	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,000.00	-137,000.00	
594	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	197,638,824.00	0.00	0.00	0.00	0.00	0.00	197,638,824.00	0.00	197,638,824.00	
595	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	579,473,026.06	0.00	0.00	0.00	0.00	0.00	579,473,026.06	9,925,198.00	569,547,828.06	
596	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,685,260,165.92	0.00	0.00	0.00	0.00	0.00	1,685,260,165.92	0.00	1,685,260,165.92	
602	0517008001	NATIONAL LIBRARY OF NIGERIA	32,819,884.90	0.00	0.00	0.00	0.00	0.00	32,819,884.90	5,000.00	32,814,884.90	

604	0517010001	MASS LITERACY COUNCIL	14,000.00	0.00	0.00	0.00	0.00	0.00	14,000.00	0.00	14,000.00	
606	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	0.00	0.00	0.00	0.00	33,910,235.00	33,910,235.00	0.00	33,910,235.00	
608	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	0.00	2,974,760.20	0.00	0.00	2,974,760.20	72,000.00	2,902,760.20	
610	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	138,790,270.14	0.00	0.00	0.00	0.00	0.00	138,790,270.14	0.00	138,790,270.14	
611	0517017001	NATIONAL TEACHERS INSTITUTE	80,598,320.00	0.00	0.00	15,480,850.00	0.00	0.00	96,079,170.00	0.00	96,079,170.00	
612	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	1,146,608,192.83	0.00	74,602,811.75	21,755,005.00	0.00	0.00	1,242,966,009.58	0.00	1,242,966,009.58	
613	0517018002	FEDERAL POLYTECHNIC BAUCHI	17,395,110.50	0.00	0.00	0.00	0.00	0.00	17,395,110.50	0.00	17,395,110.50	
614	0517018003	FEDERAL POLYTECHNIC BIDA	800,000.00	0.00	107,058,495.00	11,440,000.00	0.00	0.00	119,298,495.00	0.00	119,298,495.00	
615	0517018004	FEDERAL POLYTECHNIC IDAH	261,824.11	0.00	0.00	0.00	0.00	0.00	261,824.11	0.00	261,824.11	
617	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	0.00	0.00	553,000.00	0.00	0.00	553,000.00	0.00	553,000.00	
618	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	0.00	11,430,555.20	0.00	0.00	0.00	11,430,555.20	0.00	11,430,555.20	
619	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	250,000.00	0.00	11,072,600.00	0.00	0.00	0.00	11,322,600.00	0.00	11,322,600.00	
620	0517018009	FEDERAL POLYTECHNIC KADUNA	1,431,318.53	0.00	0.00	4,221,600.00	1,484,350.50	0.00	7,137,269.03	0.00	7,137,269.03	
621	0517018010	FEDERAL POLYTECHNIC OFFA	1,009,213.50	0.00	0.00	0.00	0.00	0.00	1,009,213.50	0.00	1,009,213.50	
623	0517018012	FEDERAL POLYTECHNIC AUCHI	6,807,029.00	0.00	89,511,550.00	0.00	0.00	0.00	96,318,579.00	0.00	96,318,579.00	
624	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	0.00	232,353,927.21	33,010,000.00	0.00	0.00	265,363,927.21	0.00	265,363,927.21	
625	0517018014	FEDERAL POLYTECHNIC OKO	13,019,135.50	0.00	0.00	3,325,000.00	0.00	0.00	16,344,135.50	0.00	16,344,135.50	
629	0517018018	FEDERAL POLYTECHNIC ILARO	7,703,460.00	0.00	16,900,470.00	0.00	0.00	0.00	24,603,930.00	2,213,150.50	22,390,779.50	
631	0517018020	FEDERAL POLYTECHNIC BALI	900,000.00	0.00	2,635,000.00	823,390.00	0.00	0.00	4,358,390.00	0.00	4,358,390.00	
636	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	24,536,474.75	0.00	10,791,686.66	120,000.00	0.00	0.00	35,448,161.41	4,000.00	35,444,161.41	
639	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	0.00	0.00	7,921,210.00	0.00	0.00	7,921,210.00	0.00	7,921,210.00	
640	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	1,733,579.58	0.00	0.00	0.00	0.00	0.00	1,733,579.58	0.00	1,733,579.58	
642	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	2,300,000.00	0.00	8,101,715.36	3,840,000.00	0.00	0.00	14,241,715.36	0.00	14,241,715.36	
644	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	2.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00	
646	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	3,801,764.92	0.00	50,844,966.00	200,000.00	0.00	0.00	54,846,730.92	0.00	54,846,730.92	
647	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	0.00	770,000.00	0.00	0.00	0.00	770,000.00	0.00	770,000.00	

648	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	0.00	0.00	30,000.00	0.00	0.00	30,000.00	0.00	30,000.00	
650	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	0.00	0.00	1,238,650.00	0.00	0.00	1,238,650.00	0.00	1,238,650.00	
653	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	0.00	909,100.00	0.00	0.00	0.00	909,100.00	0.00	909,100.00	
654	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	21,495,857.00	0.00	0.00	0.00	0.00	0.00	21,495,857.00	0.00	21,495,857.00	
656	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	0.00	0.00	0.00	552,000.00	0.00	0.00	552,000.00	0.00	552,000.00	
657	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	0.00	0.00	0.00	205.00	0.00	0.00	205.00	0.00	205.00	
658	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	0.00	0.00	202,732.78	0.00	0.00	202,732.78	0.00	202,732.78	
659	0517021001	UNIVERSITY OF IBADAN	16,205,073.14	0.00	280,703,419.68	0.00	0.00	0.00	296,908,492.82	0.00	296,908,492.82	
660	0517021002	UNIVERSITY OF LAGOS	648,819,270.70	0.00	0.00	0.00	0.00	0.00	648,819,270.70	0.00	648,819,270.70	
661	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	17,781,438.11	0.00	0.00	1,270,000.00	0.00	0.00	19,051,438.11	0.00	19,051,438.11	
663	0517021005	OBAFEMI AWOLOWO UNIVERSITY	136,364.50	0.00	116,188,988.01	92,145,608.23	0.00	0.00	208,470,960.74	51,177,000.00	157,293,960.74	
664	0517021006	UNIVERSITY OF BENIN	0.00	0.00	85,142,810.00	0.00	0.00	0.00	85,142,810.00	0.00	85,142,810.00	
665	0517021007	UNIVERSITY OF JOS	0.00	0.00	7,298,862.00	50,524,527.61	0.00	241,665.86	58,065,055.47	0.00	58,065,055.47	
666	0517021008	UNIVERSITY OF CALABAR	78,238,310.00	0.00	0.00	49,156,244.00	0.00	0.00	127,394,554.00	0.00	127,394,554.00	
667	0517021009	UNIVERSITY OF ILORIN	14,757,800.20	0.00	317,390,782.02	2,778,000.00	0.00	0.00	334,926,582.22	0.00	334,926,582.22	
673	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	0.00	0.00	8,645,000.00	0.00	0.00	8,645,000.00	1,277,659.52	7,367,340.48	
674	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	0.00	156,805,430.00	6,978,529.21	0.00	0.00	163,783,959.21	0.00	163,783,959.21	
675	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00	11,649,587.25	0.00	0.00	11,649,587.25	0.00	11,649,587.25	
676	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	16,738,711.19	0.00	83,331,115.54	0.00	0.00	0.00	100,069,826.73	0.00	100,069,826.73	
680	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599,700.00	-599,700.00	
681	0517021023	BAYERO UNIVERSITY, KANO	35,610,000.00	0.00	34,481,694.73	0.00	0.00	0.00	70,091,694.73	0.00	70,091,694.73	
682	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	799,280.00	0.00	8,913,033.00	0.00	3,105,893.82	0.00	12,818,206.82	0.00	12,818,206.82	
683	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	23,496,508.68	0.00	0.00	0.00	0.00	0.00	23,496,508.68	5,746,470.84	17,750,037.84	
684	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	20,664,061.38	0.00	0.00	0.00	0.00	0.00	20,664,061.38	0.00	20,664,061.38	
687	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	0.00	57,602,956.28	0.00	0.00	0.00	57,602,956.28	0.00	57,602,956.28	
688	0517021030	FEDERAL UNIVERSITY OTUOKE	3,403,167.25	0.00	0.00	0.00	0.00	0.00	3,403,167.25	0.00	3,403,167.25	
689	0517021031	FEDERAL UNIVERSITY DUTSE	91,200.00	0.00	0.00	0.00	0.00	0.00	91,200.00	0.00	91,200.00	

690	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	6,671,000.00	0.00	0.00	0.00	0.00	0.00	6,671,000.00	0.00	6,671,000.00	
691	0517021033	FEDERAL UNIVERSITY LAFIA	88,676,119.53	0.00	0.00	0.00	0.00	0.00	88,676,119.53	0.00	88,676,119.53	
692	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	39,841,064.10	0.00	57,743,745.56	0.00	0.00	0.00	97,584,809.66	0.00	97,584,809.66	
695	0517021037	FEDERAL UNIVERSITY WUKARI	3,299,550.00	0.00	0.00	0.00	0.00	0.00	3,299,550.00	7,034,678.16	-3,735,128.16	
696	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	0.00	4,614.71	0.00	0.00	0.00	4,614.71	0.00	4,614.71	
697	0517021039	FEDERAL UNIVERSITYOF GASHUA	187,980.00	0.00	7,492,500.01	0.00	0.00	0.00	7,680,480.01	0.00	7,680,480.01	
698	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	0.00	5,729,045.00	1,490,000.00	0.00	1,938,640.92	9,157,685.92	0.00	9,157,685.92	
700	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	33,809,351.90	0.00	65,216,797.11	1,768,000.00	0.00	0.00	100,794,149.01	0.00	100,794,149.01	
703	0517026002	FGC AZARE	14,327,000.00	0.00	0.00	0.00	0.00	0.00	14,327,000.00	0.00	14,327,000.00	
710	0517026009	FGC IKET NISE	0.00	0.00	0.00	3,588,000.00	0.00	0.00	3,588,000.00	0.00	3,588,000.00	
720	0517026019	FGC KWALI	0.00	0.00	0.00	403,000.00	0.00	0.00	403,000.00	0.00	403,000.00	
745	0517026044	FGGC ANKA	1,708,639.81	0.00	0.00	0.00	0.00	0.00	1,708,639.81	0.00	1,708,639.81	
748	0517026047	FGGC BAUCHI	142,720,000.00	0.00	0.00	0.00	0.00	0.00	142,720,000.00	0.00	142,720,000.00	
749	0517026048	FGGC BENIN	105,070,010.00	0.00	0.00	0.00	0.00	0.00	105,070,010.00	0.00	105,070,010.00	
765	0517026064	FGGC JALINGO	2,027,345.60	0.00	0.00	0.00	0.00	0.00	2,027,345.60	0.00	2,027,345.60	
767	0517026066	FGGC KAZAURE	0.00	0.00	0.00	0.00	0.00	140,595.00	140,595.00	0.00	140,595.00	
769	0517026068	FGGC LANGTANG	12,471,000.00	0.00	0.00	0.00	0.00	0.00	12,471,000.00	0.00	12,471,000.00	
776	0517026075	FGGC SHAGAMU	824,030.00	0.00	0.00	0.00	0.00	0.00	824,030.00	0.00	824,030.00	
784	0517026083	FSTC MICHIKA	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	
791	0517026090	FTC LASSA	3,100,000.00	0.00	0.00	0.00	0.00	0.00	3,100,000.00	0.00	3,100,000.00	
792	0517026091	FTC OHANSO	0.00	0.00	0.00	700,000.00	0.00	0.00	700,000.00	0.00	700,000.00	
806	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	313,000.00	0.00	0.00	0.00	0.00	0.00	313,000.00	0.00	313,000.00	
808	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	556,458.48	0.00	373,524,268.45	0.00	0.00	0.00	374,080,726.93	0.00	374,080,726.93	
812	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	549,785,515.92	0.00	0.00	0.00	0.00	0.00	549,785,515.92	0.00	549,785,515.92	
821	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	0.00	3,430,245.26	0.00	0.00	0.00	3,430,245.26	0.00	3,430,245.26	
827	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	353,796.05	0.00	0.00	0.00	0.00	0.00	353,796.05	0.00	353,796.05	

830	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	3,194,000.00	0.00	0.00	0.00	0.00	0.00	3,194,000.00	0.00	3,194,000.00	
835	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	5,412,301.83	0.00	0.00	0.00	2,704,273.10	0.00	8,116,574.93	0.00	8,116,574.93	
836	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	3,070,502.18	0.00	0.00	0.00	3,070,502.18	0.00	3,070,502.18	
837	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	1,740,600.00	0.00	0.00	1,740,600.00	0.00	1,740,600.00	
838	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	2,907,800.00	0.00	2,847,700.00	0.00	0.00	0.00	5,755,500.00	0.00	5,755,500.00	
842	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,790,337.62	-26,790,337.62	
845	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	0.00	8,996,960.00	9,713,660.00	0.00	0.00	18,710,620.00	0.00	18,710,620.00	
847	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	0.00	0.00	0.00	23,165,710.90	0.00	23,165,710.90	0.00	23,165,710.90	
848	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	0.00	16,189,424.00	15,326,000.00	0.00	0.00	31,515,424.00	0.00	31,515,424.00	
852	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	600,000.00	0.00	17,345,460.00	59,198,170.00	0.00	0.00	77,143,630.00	0.00	77,143,630.00	
857	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	7,703,460.00	0.00	16,900,470.00	0.00	0.00	0.00	24,603,930.00	2,213,150.50	22,390,779.50	
859	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	720,000.00	0.00	0.00	210,000.00	0.00	0.00	930,000.00	0.00	930,000.00	
860	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	0.00	2,830,004.75	16,482.50	0.00	0.00	2,846,487.25	0.00	2,846,487.25	
866	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	460,000.00	0.00	0.00	0.00	0.00	0.00	460,000.00	0.00	460,000.00	
867	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	0.00	28,765,879.00	2,939,559.00	0.00	0.00	31,705,438.00	0.00	31,705,438.00	
868	0521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	0.00	16,034,790.00	3,525,200.00	0.00	0.00	19,559,990.00	0.00	19,559,990.00	
869	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	0.00	1,578,188.72	0.00	0.00	0.00	1,578,188.72	0.00	1,578,188.72	
871	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	127,395,345.31	0.00	0.00	11,583,500.00	0.00	0.00	138,978,845.31	0.00	138,978,845.31	
874	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	123,945,371.86	0.00	0.00	0.00	0.00	0.00	123,945,371.86	0.00	123,945,371.86	
882	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	15,059,480.00	0.00	0.00	0.00	0.00	0.00	15,059,480.00	0.00	15,059,480.00	
884	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	0.00	5,556,932.74	0.00	0.00	0.00	5,556,932.74	957,708.55	4,599,224.19	
887	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	0.00	545,833.75	2,969,000.00	0.00	0.00	3,514,833.75	0.00	3,514,833.75	
891	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	8,500,000.00	0.00	0.00	0.00	0.00	0.00	8,500,000.00	0.00	8,500,000.00	
894	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	100,026,472.00	0.00	0.00	0.00	0.00	0.00	100,026,472.00	0.00	100,026,472.00	
902	0521029004	PHS, MAIDUGURI	555,000.00	0.00	0.00	0.00	0.00	0.00	555,000.00	0.00	555,000.00	
911	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS,	135,000.00	0.00	0.00	0.00	0.00	0.00	135,000.00	0.00	135,000.00	

		ONNE, AIRPORT AND WHARF)										
917	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	6,496,585.00	0.00	0.00	260,000.00	0.00	0.00	6,756,585.00	0.00	6,756,585.00	
923	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	2,069,950.00	0.00	0.00	0.00	0.00	0.00	2,069,950.00	0.00	2,069,950.00	
928	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	2,376,966.30	0.00	0.00	0.00	0.00	0.00	2,376,966.30	0.00	2,376,966.30	
932	0535002001	NATIONAL PARK HEADQUARTERS	160,000.00	0.00	0.00	0.00	0.00	0.00	160,000.00	0.00	160,000.00	
934	0535004001	OYO NATIONAL PARK	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00	
941	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	0.00	3,489,585.00	0.00	0.00	0.00	3,489,585.00	0.00	3,489,585.00	
946	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	10,174,844.16	0.00	0.00	0.00	0.00	0.00	10,174,844.16	0.00	10,174,844.16	
948	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	280,400.00	0.00	0.00	0.00	0.00	0.00	280,400.00	0.00	280,400.00	
		TOTAL	**15,177,557,146.53**	**2,000,000.00**	**5,583,242,123.00**	**897,014,736.25**	**231,032,564,964.75**	**144,661,456.27**	**252,837,040,426.80**	**2,091,634,799.21**	**250,745,405,627.59**	**0.00**

NOTE 28:
PREPAYMENT - GENERAL

S/N	ADMIN. CODE	MDA	PREPAYMENT-GENERAL
			310801
			₦
		ADMINISTRATIVE SECTOR	
	0111001001	STATE HOUSE - HQTRS	150,000,000.00
	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	68,690,266.66
	0124003001	NIGERIA IMMIGRATION SERVICE	7,606,957.99
	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	8,508,702,496.63
		TERTIARY EDUCATION TRUST FUND	1,046,477,690.38
		ECONOMIC SECTOR	**0.00**
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	2,480,000.00
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	877,786,000.00
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	6,927,360.00
	0250001001	FISCAL RESPONSILIBITY COMMISSION	12,800,250.00
	0252046001	SOKOTO RIMA RBDA	11,343,402.29
		FEDERAL INLAND REVENUE SERVICES	459,611,615.09
		SOCIAL SECTOR	
	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	2,000,000.00
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	22,724,649.66
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	415,228,946.23
	0517018003	FEDERAL POLYTECHNIC BIDA	146,185.00
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	29,280,495.85
	0517021002	UNIVERSITY OF LAGOS	1,294,048.50
	0517026003	FGC BUNI-YADI	10,000,000.00
	0517026009	FGC IKET NISE	7,666,386.00
	0517026048	FGGC BENIN	21,199,500.00

	0517026079	FGGC, YOLA	1,562,500.00
	0517026092	FTC OROZO	34,114,675.00
	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	7,500,000.00
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	1,425,320.62
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	8,722,222.00
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	1,562,500.00
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	492,000.00
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	31,200.46
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	157,500.00
		GRAND-TOTAL	**11,717,534,168.36**

NOTE 29:
INVENTORIES

S/N	ADMIN. CODE	MDA	INVENTORIES	TOTAL
			310501	
			₦	₦
		ADMINISTRATIVE SECTOR		
	0112002001	SENATE	740,691,174.10	740,691,174.10
	0112003001	HOUSE OF REPRESENTATIVES	797,237,345.00	797,237,345.00
	0112004001	NATIONAL ASSEMBLY COMMISSION	260,148,019.97	260,148,019.97
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	5,226,105.02	5,226,105.02
	0119009107	FOREIGN MISSION: YAOUNDE	1,293,528.06	1,293,528.06
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	32,463,379.99	32,463,379.99
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	13,778,842.64	13,778,842.64
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	4,778,000.00	4,778,000.00
	0124003001	NIGERIA IMMIGRATION SERVICE	14,783,947.50	14,783,947.50
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	13,429,125.00	13,429,125.00
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	1,575,000.00	1,575,000.00
	0149001001	FEDERAL CHARACTER COMMISSION	90,000.00	90,000.00
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	2,497,000.00	2,497,000.00
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	4,299,715.40	4,299,715.40

	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	546,808,443.79	546,808,443.79
		TERTIARY EDUCATION TRUST FUND	64,125,312.42	64,125,312.42
		ECONOMIC SECTOR	**0.00**	**0.00**
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	12,054,185,962.70	12,054,185,962.70
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	60,668,025.00	60,668,025.00
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	105,370,023.00	105,370,023.00
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	46,480,399.06	46,480,399.06
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	125,243,760.00	125,243,760.00
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	0.00
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	0.00	0.00
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	222,095,556.62	222,095,556.62
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	21,000,000.00	21,000,000.00
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	109,395,012.60	109,395,012.60
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	42,071,169.36	42,071,169.36
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	54,737,735.79	54,737,735.79
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	60,500.00	60,500.00
	0220002001	DEBT MANAGEMENT OFFICE	48,973,461.21	48,973,461.21
	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	18,755,450.00	18,755,450.00
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	6,734,750.00	6,734,750.00
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	10,070,276.25	10,070,276.25
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	21,941,910.70	21,941,910.70
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OSHODI	1,740,957.00	1,740,957.00
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE-ENUGU	57,814,276.12	57,814,276.12
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	9,319,100.00	9,319,100.00
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	9,416,650.25	9,416,650.25
	0228066001	SOKOTO ENERGY RESEARCH	20,000.00	20,000.00
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	10,594,728.00	10,594,728.00
	0229005001	MARITIME ACADEMY, ORON	47,651,580.00	47,651,580.00
	0229031006	ACCIDENT INVESTIGATION BUREAU	346,594,853.22	346,594,853.22
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	105,904,037.46	105,904,037.46
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	20,000,000.00	20,000,000.00
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	39,186,000.00	39,186,000.00
	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	28,468,800.00	28,468,800.00
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	161,521,505.75	161,521,505.75
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	5,121,734.60	5,121,734.60

	0238001001	BUDGET AND NATIONAL PLANNING	188,261,129.40	188,261,129.40
	0252037001	ANAMBRA/ IMO RBDA	2,398,879.35	2,398,879.35
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	1,314,433,768.41	1,314,433,768.41
	0252042001	LOWER BENUE RBDA	364,414,506.94	364,414,506.94
	0252043001	LOWER NIGER RBDA	539,337,965.78	539,337,965.78
	0252045001	OGUN/ OSUN RBDA	19,924,135.35	19,924,135.35
	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	2,198,800.00	2,198,800.00
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	37,073,516.50	37,073,516.50
		LAW & JUSTICES SECTOR	**0.00**	**0.00**
	0318002001	SUPREME COURT OF NIGERIA	111,219,616.00	111,219,616.00
	0318004001	FEDERAL HIGH COURT-LAGOS	88,461,020.29	88,461,020.29
	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	46,742,925.00	46,742,925.00
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	64,894,559.80	64,894,559.80
	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	49,141,968.00	49,141,968.00
	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	389,327,706.85	389,327,706.85
	0326004001	COUNCIL OF LEGAL EDUCATION	159,289,470.41	159,289,470.41
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	11,331,579.00	11,331,579.00
		REGIONAL SECTOR	**0.00**	**0.00**
		FEDERAL MINISTRY OF NIGER DELTA HQTRS		396,164,168.63
		SOCIAL SECTOR		
	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	5,109,384.00	5,109,384.00
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	10,041,500.00	10,041,500.00
	0517017001	NATIONAL TEACHERS INSTITUTE	1,299,564,122.75	1,299,564,122.75
	0517018006	FEDERAL POLYTECHNIC MUBI	38,497,378.00	38,497,378.00
	0517018009	FEDERAL POLYTECHNIC KADUNA	19,555,218.58	19,555,218.58
	0517018011	FEDERAL POLYTECHNIC EDE	165,772,948.02	165,772,948.02
	0517018012	FEDERAL POLYTECHNIC AUCHI	108,380,178.80	108,380,178.80
	0517018014	FEDERAL POLYTECHNIC OKO	579,562.50	579,562.50
	0517018015	FEDERAL POLYTECHNIC DAMATURU	91,615,322.00	91,615,322.00
	0517018020	FEDERAL POLYTECHNIC BALI	151,182,045.68	151,182,045.68
	0517018021	FEDERAL POLYTECHNIC EKOWE	729,800.00	729,800.00
	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	2,373,100.00	2,373,100.00
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	10,842,302.50	10,842,302.50
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	123,403,205.24	123,403,205.24
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	64,157,629.14	64,157,629.14

	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	22,567,846.50	22,567,846.50
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	1,224,944.12	1,224,944.12
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	408,000.00	408,000.00
	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	1,912,190.00	1,912,190.00
	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	143,322,870.91	143,322,870.91
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	770,000.00	770,000.00
	0517021002	UNIVERSITY OF LAGOS	112,176,547.63	112,176,547.63
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	213,537,660.73	213,537,660.73
	0517021007	UNIVERSITY OF JOS	151,339,400.81	151,339,400.81
	0517021008	UNIVERSITY OF CALABAR	92,369,097.74	92,369,097.74
	0517021009	UNIVERSITY OF ILORIN	14,403,452.00	14,403,452.00
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	9,336,272.85	9,336,272.85
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	98,402,609.69	98,402,609.69
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	14,020,070.61	14,020,070.61
	0517021021	UNIVERSITY OF MAIDUGURI	1,542,740,245.16	1,542,740,245.16
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	150,560,362.69	150,560,362.69
	0517021030	FEDERAL UNIVERSITY OTUOKE	351,000.00	351,000.00
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	1,440,000.00	1,440,000.00
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	30,315,592.72	30,315,592.72
	0517021035	FEDERAL UNIVERSITY KASHERE	13,332,940.00	13,332,940.00
	0517021037	FEDERAL UNIVERSITY WUKARI	3,099,450.00	3,099,450.00
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	34,512,968.44	34,512,968.44
	0517021040	FEDERAL UNIVERSITYOF GUSAU	11,861,619.97	11,861,619.97
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	13,502,857.00	13,502,857.00
	0517024001	NATIONAL OPEN UNIVERSITY	586,572,430.96	586,572,430.96
	0517026063	FGGC IPETUMODU	207,000.00	207,000.00
	0517026075	FGGC SHAGAMU	7,500,000.00	7,500,000.00
	0517026079	FGGC, YOLA	85,020,800.74	85,020,800.74
	0517026089	FTC KAFANCHAN	4,494,000.00	4,494,000.00
	0517026091	FTC OHANSO	260,000.00	260,000.00
	0517026093	FTC OTOBI	12,946,688.75	12,946,688.75
	0517026094	FTC OTUPKO	17,857,193.50	17,857,193.50
	0517026096	FTC UROMI	223,500.00	223,500.00
	0517026098	FTC YABA	47,088,000.00	47,088,000.00
	0517026100	KING'S COLLEGE	4,095,000.00	4,095,000.00

	0517026102	SULEJA ACADEMY	25,353,342.00	25,353,342.00
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	5,002,400.00	5,002,400.00
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	112,895,747.00	112,895,747.00
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	2,902,231,355.00	2,902,231,355.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	14,694,593,725.36	14,694,593,725.36
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	4,935,000.00	4,935,000.00
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	2,000,000.00	2,000,000.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	218,135,229.85	218,135,229.85
	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	44,561,366.00	44,561,366.00
	0521020001	NURSE TUTOR TRAINNING KADUNA	4,200,000.00	4,200,000.00
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	1,186,000.00	1,186,000.00
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	92,646,850.06	92,646,850.06
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	61,022,170.80	61,022,170.80
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	3,886,964.00	3,886,964.00
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	8,133,037.50	8,133,037.50
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	113,202,352.23	113,202,352.23
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	209,468,591.00	209,468,591.00
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	158,592,985.43	158,592,985.43
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	15,678,277.77	15,678,277.77
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	12,452,917.86	12,452,917.86
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	111,248,842.21	111,248,842.21
	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	54,781,932.22	54,781,932.22
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	38,327,283.00	38,327,283.00
	0521027039	NATIONAL EYE CENTRE KADUNA	48,399,748.15	48,399,748.15
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	48,399,748.15	48,399,748.15
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	1,070,319.00	1,070,319.00
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	10,000.00	10,000.00
		GRAND-TOTAL	**44,606,971,364.61**	**44,606,971,364.61**

NOTE 30:
LONG TERM LOAN

S/N	ADMIN.	MDA	LOCAL LONGS	FORIENG LOANS	TOTAL
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	0116003001	NIGERIAN ARMY	0.00	677,121,736.20	677,121,736.00
2	0116006001	NIGERIAN ACADEMY DEFENCE (NDA	1,180,000,000.00	22,192,090.00	1,202,,192,090.00
3	0116007001	NIGERIAN COLLEGE DEFENCE	3,033,189,868.85	15.620,712.00	3,048,810,580.85
4		TERTIARY EDUCATION TRUST FUND	1,438,484,668.49	0.00	1,438,484,668.49
		ECONOMIC SECTOR			
5	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	3,285,815.277.87	5,221,250,566.29	8,507,067,065,844.16
		SOCIAL SECTOR			
6	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	100,000,000.00	0.00	100,000,000.00
		GRAND TOTAL	**9,037,489,815.21**	**5,936,185,104.21**	**14,973,674,919.70**

NOTE 31:
INVESTMENT

S/N	ADMIN. CODE	MDA	LOCAL INVESTMENT	FOREIGN INVESTMENT	TOTALS
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1		TERTIARY EDUCATION TRUST FUND	274,440,799,000.00	0.00	274,440,799,000.00
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**
2	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	5,018,340.40	5,018,340.40
3	0250001001	FISCAL RESPONSILIBITY COMMISSION	7,148,234.36	10,465,602.08	17,613,836.44
4		CONSOLIDATED REVENUE FUND	1,109,801,070,224.48	41,634,096,298.92	1,151,435,166,523.40
		LAW & JUSTICES SECTOR			
5	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	101,892,164.00	0.00	101,892,164.00
6	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	36,814,471.86	25,338,600.00	62,153,071.86
		SOCIAL SECTOR			
7	0517018011	FEDERAL POLYTECHNIC EDE	280,000.00	0.00	280,000.00
8	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	65,000,000.00	0.00	65,000,000.00
9	0517021001	UNIVERSITY OF IBADAN	30,000,000.00	0.00	30,000,000.00
10	0517021002	UNIVERSITY OF LAGOS	2,796,003,486.31	0.00	2,796,003,486.31
11	0517021009	UNIVERSITY OF ILORIN	226,968.78	0.00	226,968.78
12	0517021010	UNIVERSITY OF ABUJA	20,014,150.00	0.00	20,014,150.00

13	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	2,481,750.00	0.00	2,481,750.00
14	0517026081	FSTC AWKA	6,123,570.02	0.00	6,123,570.02
15	0517026083	FSTC MICHIKA	22,847,254.42	0.00	22,847,254.42
16	0517026085	FSTC USI-EKITI	16,407,154.25	0.00	16,407,154.25
17	0517026086	FTC IKARE	8,533,011.20	0.00	8,533,011.20
18	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,999,998.00	0.00	7,999,998.00
19	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	15,000,000.00	0.00	15,000,000.00
		GRAND TOTAL	**1,387,378,641,437.68**	**41,674,918,841.40**	**1,429,053,560,279.08**

NOTE 31
SCHEDULE OF FEDERAL GOVERNMENT INVESTMENTS FOR 201

S/NO	INVESTMENT GROUP	ECONOMIC CODE	AMOUNT AS 31/12/2018	DISINVESTMENT/ADJUSTMENT	ADDITION/ADJUSTMENT	AMOUNT AS AT 1/1/2018
			₦	₦	₦	₦
1	Investments in Public Corporation-Manufacturing Indusries	31090107	8,224,239,373.00			8,224,239,373.00
2	Investments in Public Corporation-Service Companies/Agencies	31090107	616,245,381,794.00			616,245,381,794.00
3	Investments in Public Corporation-Financial Institutions	31090107	308,661,322,387.37	233,416,519.00	27,868,000.00	308,866,870,906.37
4	Investments in Public Corporation-Insurance Companies	31090107	889,166,666.00			889,166,666.00
5	Foreign Investments-Non Quoted	31090202	30,390,042,482.80			30,390,042,482.80

6	Investments: Forfieted to Federal Govt. of Nigeria	31090101	1,230,287.00			1,230,287.00
7	Loans to Companies -under Power & Steel	31090107	81,612,357,636.00			81,612,357,636.00
8	Loans to Companies -under Finance	31090107	15,188,715,049.00			15,188,715,049.00
9	Loans to Companies -under Works	31090107	19,263,643,570.09			19,263,643,570.09
10	Loans to Companies -under Transport	31090107	4,610,423,710.00			4,610,423,710.00
11	Loans to Companies -under Communication	31090107	42,395,300,872.00			42,395,300,872.00
12	Loans to Companies -under Secience & Tech.	31090107	42,933,333.00			42,933,333.00
13	Loans to Companies -under Agriculture	31090107	3,465,055,515.00			3,465,055,515.00
14	Loans to Companies -under Industry	31090107	850,000,000.00			850,000,000.00
15	Loan to Democratic Republic of Sao-Tome & Principe	31090107	5,233,086,000.00			5,233,086,000.00
16	Loan to Sao-Tome & Principe Joint Dev. Authority	31090107	1,649,581,000.00			1,649,581,000.00
17	Funds Invested on behalf of the FGN by Crown Agents (Cash A)	31090202	863,410,358.09	- 173.94	715,376,939.58	148,033,244.57
18	Funds Invested on behalf of the FGN by Crown Agents (Bond & Equity B)	31090202	10,380,643,805.91		4,168,199,075.09	6,212,444,730.82
19	INVESTMENT BY MDA		1,286,240,520.14	159,560,741,113.94		160,846,981,634.08
20	GIFMIS		182,392,164.00		250,000.00	182,142,164.00
	TOTAL		**1,151,435,166,523.40**	**159,794,157,459.00**	**4,911,694,014.67**	**1,306,317,629,967.73**

S/N	ADMIN. CODE	MDA	₦
1		TERTIARY EDUCATION TRUST FUND	274,440,799,000.00
2	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	5,018,340.40
3	0250001001	FISCAL RESPONSILIBITY COMMISSION	17,613,836.44
4	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	101,892,164.00
5	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	62,153,071.86
6	0517018011	FEDERAL POLYTECHNIC EDE	280,000.00
7	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	65,000,000.00
8	0517021001	UNIVERSITY OF IBADAN	30,000,000.00
9	0517021002	UNIVERSITY OF LAGOS	2,796,003,486.31
10	0517021009	UNIVERSITY OF ILORIN	226,968.78
11	0517021010	UNIVERSITY OF ABUJA	20,014,150.00
12	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	2,481,750.00
13	0517026081	FSTC AWKA	6,123,570.02
14	0517026083	FSTC MICHIKA	22,847,254.42
15	0517026085	FSTC USI-EKITI	16,407,154.25
16	0517026086	FTC IKARE	8,533,011.20
17	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	7,999,998.00
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	15,000,000.00
			277,618,393,755.68
		TOTAL	**1,429,053,560,279.08**

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

S/N	ADMIN. CODE	MDA	LAND & BUILDING - GENERAL	INFRASTRUCTURE - GENERAL	PLANT & MACHINERY - GENERAL	TRANSPORTATION EQUIPMENT - GENERAL	OFFICE EQUIPMENT - GENERAL	FURNITURE & FITTINGS - GENERAL	SERVICE CONCESSION ASSETS (PPP)- GENERAL	LEASED ASSETS- FINANCE LEASE	SPECIALISED ASSETS- GENERAL	ASSETS-UNDER-CONSTRUCTION	RECCURENT EXPENDITURE IN CAPITAL BUDGET	TOTALS
			320101	320102	320103	320104	320105	320106	320107	320108	320109	320110	3204	
			₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR												
	0111001001	STATE HOUSE - HQTRS	2,099,747,926.72	203,223,155.22	238,823,889.09	617,114,537.19	36,401,078.00	42,489,901.90	0.00	0.00	248,164,968.92	0.00	0.00	3,485,965,457.04
	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	0.00	0.00	0.00	10,165,720.00	0.00	0.00	0.00	0.00	0.00	0.00	10,165,720.00
	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	11,030,635.00	0.00	0.00	14,030,635.00
	0111001006	STATE HOUSE MEDICAL CENTRE	174,680,351.67	0.00	87,753,418.26	0.00	0.00	0.00	0.00	0.00	443,119,871.21	0.00	0.00	705,553,641.14
	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	219,245,378.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	219,245,378.50
	0111005001	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	0.00	0.00	0.00	0.00	0.00	13,997,886,445.29
	0111006001	NIPSS, KURU	244,083,897.86	92,173.26	55,100,500.00	117,750,000.01	0.00	0.00	0.00	0.00	0.00	271,104,176.00	0.00	688,130,747.13
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	0.00	0.00	0.00	0.00	7,154,065.68	0.00	0.00	0.00	149,618,126.00	0.00	156,772,191.68
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	81,001,949.38	0.00	66,000.00	0.00	15,420,166.05	0.00	0.00	0.00	0.00	0.00	0.00	96,488,115.43
	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	5,310,696,703.39	104,521,014.65	295,289,536.23	1,301,436,142.22	1,612,144,768.00	504,490,518.50	0.00	0.00	0.00	22,175,739,742.49	0.00	31,304,318,425.48
	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	0.00	0.00	2,589,300.00	236,000.00	16,327,242.70	6,001,045.00	0.00	0.00	0.00	0.00	0.00	25,153,587.70
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	107,012,158.24	0.00	0.00	93,428,426.72	1,015,775.00	34,928,415.51	0.00	0.00	0.00	2,694,203.79	0.00	239,078,979.26
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	0.00	9,700,810.00	43,031,750.00	16,316,900.00	11,234,829.66	0.00	0.00	0.00	10,615,195.00	0.00	90,899,484.66
	0111048001	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	0.00	0.00	0.00	3,758,153,086.01	0.00	5,150,601,433.95
	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	0.00	0.00	0.00	14,508,385.70	8,309,837.94	0.00	0.00	0.00	0.00	0.00	22,818,223.64
	0112001001	NASS MANAGEMENT	136,137,135.77	245,586,571.50	94,500,928.10	406,776,800.00	237,523,387.61	89,023,282.50	0.00	0.00	0.00	0.00	0.00	1,209,548,105.48
	0112002001	SENATE	0.00	3,138,542,444.00	39,788,452.89	17,089,610,453.96	5,108,985,852.30	921,810,201.94	0.00	0.00	27,170,598.67	0.00	0.00	26,325,908,003.76
	0112003001	HOUSE OF REPRESENTATIVES	0.00	1,132,113,603.59	0.00	15,367,581,462.96	3,636,656,262.90	1,638,064,124.34	0.00	0.00	0.00	0.00	0.00	21,774,415,453.79
	0112004001	NATIONAL ASSEMBLY COMMISSION	498,941,941.85	780,839,121.36	233,397,313.81	1,811,430,711.45	667,717,939.26	260,608,235.87	0.00	0.00	219,873,665.00	1,283,019,450.00	0.00	5,755,828,378.60
	0112005001	LEGISLATIVE AIDES	0.00	0.00	0.00	0.00	520,298,420.00	79,535,080.00	0.00	0.00	0.00	0.00	0.00	599,833,500.00
	0112008001	GENERAL SERVICE	4,577,156,303.12	313,272,053.48	253,462,205.96	3,172,786,833.21	289,754,584.75	247,892,754.50	0.00	0.00	0.00	21,759,233,453.63	0.00	30,613,558,188.65
	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	1,234,532,756.60	0.00	38,796,168.84	2,760,553,922.97	309,084,947.93	977,587,072.21	0.00	0.00	0.00	65,629,738,409.74	0.00	70,950,293,278.29
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	92,217,798,880.52	13,254,000.00	42,423,919.85	552,486,976.15	1,022,881,818.45	93,824,485.44	0.00	0.00	799,567,953.27	515,431,254.92	980,214,422.96	96,237,883,711.56
	0116002001	DEFENCE HEADQURTERS	510,959,287.26	0.00	22,780,800.00	1,267,628,840.60	0.00	408,777,703.16	0.00	0.00	0.00	2,222,457,711.64	7,000,000.00	4,439,604,342.66
	0116003001	NIGERIAN ARMY	7,762,920,746.04	0.00	0.00	6,281,893,201.18	1,779,355,526.03	7,671,512,991.49	0.00	0.00	18,420,344,020.51	44,518,601,743.57	27,130,668,956.47	113,565,297,185.29
	116003002	NIGERIA ARMY UNIVERSITY, BIU	176,111,940.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,111,940.00

	0116004001	NIGERIAN NAVY	0.00	0.00	0.00	4,000,000,000.00	0.00	0.00	13,422,040,029.66	976,812,197.00	8,418,661,058.81	0.00	1,983,000,000.00	28,800,513,285.47
	0116005001	NIGERIAN AIRFORCE	58,306,868.82	0.00	0.00	0.00	-0.04	0.00	0.00	0.00	30,736,121,530.57	567,157,594.17	2,130,548,606.09	33,492,134,599.61
	0116006001	NIGERIANACADEMY DEFENCE(NDA)	300,000,000.00	0.00	1,820,129,225.94	0.00	0.00	0.00	600,000,000.00	2,885,360,875.70	0.00	0.00	400,000,000.00	6,005,490,101.64
	0116007001	NIGERIANCOLLEGE DEFENCE	2,651,521,086.45	200,186,937.50	111,565,014.22	596,968,868.70	0.00	47,369,227.22	32,599,006.53	1,634,538,732.58	37,620,005.66	5,607,558,364.45	931,479,645.05	11,851,406,888.36
	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	6,703,494,858.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	848,642,564.00	0.00	7,552,137,422.42
	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE, FORCES LAGOS	1,910,603,178.52	23,922,000.00	371,871,940.73	4,700,000.00	17,374,035.00	273,213,313.33	0.00	0.00	86,808,611.83	335,347,651.58	0.00	3,023,840,730.99
	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	0.00	585,895,774.99	0.00	150,000.00	160,117,608.00	0.00	0.00	0.00	2,445,632,135.98	439,644,365.24	3,631,439,884.21
	0116011001	DEFENCE SCHOOL INTELLIGENCE	287,385,953.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,175,883,208.17	0.00	2,463,269,161.94
	0116012001	DEFENCE AGENCY INTELLIGENCE	3,570,995,949.39	8,250,440,426.70	671,908,667.49	1,274,493,704.28	0.00	915,803,114.37	0.00	0.00	4,043,436.00	1,689,782,713.35	1,896,399,223.00	18,273,867,234.58
	0116015017	DEFENCE MISSIONS	3,682,246,453.81	0.00	14,196,343.21	76,822,553.71	30,783,206.65	68,086,628.92	0.00	0.00	1,014,429,093.34	0.00	305,593,290.89	5,192,157,570.53
	0116021001	MILITARY PENSION BOARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	164,397,800.63	0.00	164,397,800.63
	116018002	DEFENCE SPACE ADMINISTRATION	421,478,407.78	236,694,379.70	0.00	0.00	28,877,100.00	4,942,583.62	0.00	0.00	540,769,142.30	0.00	0.00	1,232,761,613.40
	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	601,542,953.47	69,816,534.74	0.00	74,777,937.01	118,232,024.86	14,425,150.00	0.00	0.00	0.00	54,561,924.00	0.00	933,356,524.08
	0119002001	TECHNICAL AIDS CORPS	82,812,339.44	3,915,000.00	0.00	0.00	6,450,000.00	0.00	0.00	0.00	0.00	0.00	0.00	93,177,339.44
	0119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	0.00	35,733,254.00	0.00	4,784,325.00	4,494,000.00	0.00	0.00	0.00	111,480,921.31	0.00	156,492,500.31
	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	5,493,757.50	0.00	1,489,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,982,757.50
	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	5,859,010.39	7,463,524.34	0.00	0.00	6,939,655.05	0.00	0.00	0.00	0.00	0.00	0.00	20,262,189.78
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	18,873,288.12	0.00	1,905,285.80	28,250,000.00	20,505,175.38	2,625,662.35	0.00	0.00	0.00	0.00	0.00	72,159,411.65
	0119009001	FOREIGN MISSION: ABIDJAN	3,559,915.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,559,915.61
	0119009003	FOREIGN MISSION: ADDIS ABABA	97,524,717.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352,500,000.00	0.00	450,024,717.27
	0119009004	FOREIGN MISSION: ALGIERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,500,000.00	0.00	52,500,000.00
	0119009009	FOREIGN MISSION: BAMAKO	2,347,603.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,347,603.92
	0119009010	FOREIGN MISSION: BANGKOK	235,000,113.42	0.00	0.00	0.00	0.00	80,317.42	0.00	0.00	0.00	0.00	0.00	235,080,430.84
	0119009012	FOREIGN MISSION: BANJUL	48,576,779.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,576,779.02
	0119009019	FOREIGN MISSION: BRASILIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,500,000.00	0.00	37,500,000.00
	0119009023	FOREIGN MISSION: BUDAPEST	0.00	0.00	0.00	0.00	915,393.56	24,360,666.66	0.00	0.00	0.00	0.00	0.00	25,276,060.22
	0119009028	FOREIGN MISSION: CANBERRA	0.00	0.00	0.00	0.00	57,674.42	1,367,816.86	0.00	0.00	0.00	0.00	0.00	1,425,491.28
	0119009031	FOREIGN MISSION: COTONOU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240,000,000.00	0.00	240,000,000.00
	0119009049	FOREIGN MISSION: JOHANNESBURG	28,345,562.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,500,000.00	0.00	75,845,562.09
	0119009055	FOREIGN MISSION: KINSHASA	53,968,374.44	0.00	161,568.63	0.00	29,411.76	0.00	0.00	0.00	0.00	0.00	0.00	54,159,354.83
	0119009061	FOREIGN MISSION: LONDON	0.00	0.00	0.00	0.00	251,744.12	21,112,235.29	0.00	0.00	0.00	0.00	0.00	21,363,979.41
	0119009076	FOREIGN MISSION: NEW YORK (PM)	246,809,896.08	30,340,572.55	0.00	0.00	0.00	0.00	0.00	1,679,686,777.04	0.00	0.00	0.00	1,956,837,245.67
	0119009082	FOREIGN MISSION: PARIS	14,810,123.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,810,123.35
	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	0.00	0.00	9,322,043.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,322,043.01
	0119009112	FOREIGN MISSION BELGRADE, SERBIA	33,457,998.04	0.00	0.00	0.00	0.00	36,757,474.51	0.00	0.00	0.00	0.00	0.00	70,215,472.55

	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	12,749,000.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,749,000.80
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	83,894,692.46	352,720,359.94	107,927,601.99	139,789,100.00	38,452,155.00	148,006,774.38	0.00	0.00	0.00	0.00	2,037,526,155.27	2,908,316,839.04
	0123003001	NIGERIAN TELEVISION AUTHORITY	13,596,810,664.81	14,750,904.00	8,465,254,407.64	1,641,663,277.83	286,064,745.44	898,456,987.62	0.00	0.00	0.00	0.00	0.00	24,903,000,987.34
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	0.00	461,978,919.30	879,200.11	3,011,837.56	6,772,676.86	0.00	0.00	0.00	200,419.49	0.00	472,843,053.32
	0123005001	NEWS AGENCY OF NIGERIA	2,058,690,557.12	19,367,029.00	813,586,213.50	207,424,192.00	329,039,953.88	164,233,234.70	0.00	0.00	0.00	9,779,991.00	0.00	3,602,121,171.20
	0123006001	VOICE OF NIGERIA	99,531,127.02	591,981,766.68	206,807,178.81	0.00	225,158,236.51	16,776,285.28	0.00	0.00	0.00	56,336,833.00	0.00	1,196,591,427.30
	0123007001	NIGERIAN FILM CORPORATION	138,158,104.21	8,968,430.00	0.00	0.00	0.00	40,000.00	0.00	0.00	0.00	177,584,620.02	440,976,178.00	765,727,332.23
	0123008001	NATIONAL BROADCASTING COMMISION	22,323,900.00	0.00	125,005,786.37	0.00	3,443,410.87	30,233,901.50	0.00	0.00	0.00	0.00	0.00	181,006,998.74
	0123009001	NIGERIA PRESS COUNCIL	0.00	0.00	0.00	94,154,420.50	25,636,393.47	7,993,625.00	0.00	0.00	0.00	0.00	0.00	127,784,438.97
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	9,999,999.99	0.00	0.00	0.00	20,000.00	9,481,750.00	0.00	0.00	0.00	0.00	0.00	19,501,749.99
	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	0.00	0.00	2,593,500.00	4,150,125.00	0.00	0.00	0.00	0.00	0.00	0.00	6,743,625.00
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	390,353,456.57	0.00	31,581,375.00	8,476,129.98	3,032,000.00	0.00	0.00	0.00	0.00	0.00	433,442,961.55
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	34,323,074.94	20,643,800.00	0.00	85,551,975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,518,849.94
	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	109,632,706.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,632,706.67
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	2,301,420.45	4,602,840.92	54,598,516.53	0.00	2,183,863.34	0.00	0.00	0.00	0.00	0.00	0.00	63,686,641.24
	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	0.00	0.00	0.00	1,787,705.00	4,019,400.00	0.00	0.00	0.00	0.00	0.00	5,807,105.00
	0123011007	NATIONAL THEATRE	33,853,037.50	43,880,449.50	26,102,118.75	0.00	0.00	17,567,268.74	0.00	0.00	0.00	0.00	0.00	121,402,874.49
	0123011008	NATIONAL GALLERY OF ART	25,941,899.98	1,200,000.00	3,999,499.99	53,997,500.00	7,997,702.81	13,590,619.99	0.00	0.00	0.00	0.00	0.00	106,727,222.77
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	3,620,000.00	0.00	0.00	4,055,272.00	0.00	0.00	0.00	0.00	0.00	0.00	7,675,272.00
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	48,950,000.00	16,341,464.00	0.00	3,757,320.00	13,936,521.51	0.00	0.00	0.00	0.00	0.00	82,985,305.51
	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	0.00	0.00	0.00	1,750,000.00	9,185,000.00	0.00	0.00	0.00	0.00	8,323,575.00	19,258,575.00
	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	4,658,000.00	0.00	0.00	2,325,600.00	0.00	0.00	0.00	0.00	0.00	0.00	6,983,600.00
	0123011017	NATIONAL ORIENTATION AGENCY	359,474,812.15	527,425,664.00	73,438,360.00	715,215,410.00	116,677,865.00	260,914,405.00	0.00	0.00	0.00	241,000.00	0.00	2,053,387,516.15
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	649,836,431.40	358,660,035.87	34,199,997.41	0.00	233,937,222.99	0.00	0.00	0.00	0.00	8,408,000.00	0.00	1,285,041,687.67
	0124002001	NIGERIAN PRISON SERVICE	10,351,081,970.36	392,762,907.98	0.00	3,660,994,911.87	0.00	172,900,000.00	0.00	0.00	0.00	0.00	0.00	14,577,739,790.21
	0124003001	NIGERIA IMMIGRATION SERVICE	4,320,282,737.18	1,263,780.00	207,369,785.68	2,686,294,723.97	651,786,218.42	179,029,420.42	0.00	0.00	358,853,702.09	1,395,175,529.32	3,182,177,232.70	12,982,233,129.78
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	276,274,150.78	0.00	1,091,162,999.79	1,712,123,877.37	98,900,000.00	1,003,908,447.68	0.00	0.00	2,199,625,092.12	1,336,381,074.67	2,154,227,244.83	9,872,602,887.24
	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	82,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,400.00	0.00	132,400.00
	0124007001	FEDERAL FIRE SERVICE	438,644,370.51	994,883,734.88	7,060,679,402.41	178,432,549.99	0.00	83,463,318.95	0.00	0.00	0.00	0.00	0.00	8,756,103,376.74
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	889,193,678.44	237,188,148.73	81,495,806.21	10,343,750.00	178,000.00	38,364,031.09	0.00	0.00	3,499,409.35	1,829,436,606.94	0.00	3,089,699,430.76
	0124012001	POLICE FORMATION & COMMAND HQTRS	3,890,986,997.58	2,247,472,605.33	799,975,612.79	4,863,657,644.26	23,440,000.00	0.00	0.00	0.00	0.00	10,627,300,184.13	5,030,910,610.46	27,483,743,654.55
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	333,099,736.56	193,070,945.00	30,089,800.15	178,380,976.86	39,252,397.27	19,528,703.50	0.00	0.00	0.00	0.00	0.00	793,422,559.34
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	1,999,265,875.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,999,265,875.68
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	10,000,000.00	17,867,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,867,375.00
	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	0.00	0.00	0.00	0.00	2,707,857.10	0.00	0.00	0.00	0.00	0.00	2,707,857.10

	0125005003	FEDERAL TRAINING CENTRE,ILORIN	7,517,462.49	4,513,097.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,030,559.49
	0125005004	FEDERAL TRAINING CENTRE,KADUNA	8,274,008.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,274,008.40
	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	4,513,095.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,513,095.00
	0125005007	FEDERAL TRAINING CENTRE,CALABAR	36,782,654.99	4,295,737.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,078,391.99
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	78,602,802.16	28,231,723.00	62,250,958.97	21,000,000.00	14,862,040.00	5,400,150.00	0.00	0.00	0.00	0.00	0.00	210,347,674.13
	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	13,500,000.00	0.00	63,078,400.00	38,679,256.00	55,315,684.00	0.00	0.00	0.00	3,308,475.00	0.00	173,881,815.00
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	26,435,850.00	69,828,124.10	31,356,000.00	0.00	144,645,245.44	0.00	0.00	0.00	0.00	0.00	0.00	272,265,219.54
	0145001001	PUBLIC COMPLAINTS COMMISSION	61,495,391.62	82,454,277.00	0.00	0.00	66,203,600.00	0.00	0.00	0.00	0.00	0.00	0.00	210,153,268.62
	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	1,500,000.00	69,850.00	347,200.00	15,473,860.00	0.00	0.00	0.00	0.00	0.00	0.00	17,390,910.00
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	2,345,004,812.85	8,460,000.00	486,612,398.09	1,415,677,200.00	2,094,017,922.60	1,012,571,948.15	0.00	0.00	0.00	0.00	0.00	7,362,344,281.69
	0149001001	FEDERAL CHARACTER COMMISSION	1,919,100,627.25	0.00	0.00	176,434,600.00	66,819,090.00	935,172,826.00	0.00	0.00	0.00	706,494,215.44	45,080,632.65	3,849,101,991.34
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	4,312,589,818.29	263,018,841.26	267,715,943.21	0.00	17,588,114.78	0.00	0.00	0.00	0.00	835,240,362.39	0.00	5,696,153,079.93
	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	1,499,786,596.24	0.00	0.00	33,263,762.70	12,640,795.33	0.00	0.00	0.00	0.00	0.00	1,545,691,154.27
	0156006001	NIPOST	191,121,026.81	0.00	13,429,510.95	86,682,700.00	57,722,694.68	16,996,350.00	0.00	0.00	0.00	0.00	0.00	365,952,282.44
	0157001001	NATIONAL SECURITY ADVISER	1,015,000,000.00	6,379,540,000.00	0.00	26,600,000.00	0.00	0.00	0.00	0.00	0.00	32,141,299,061.00	0.00	39,562,439,061.00
	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	1,244,929,500.00	0.00	737,150,500.00	845,274,672.60	0.00	0.00	0.00	0.00	3,903,959,836.00	5,635,524,181.50	0.00	12,366,838,690.10
	0157003001	NATIONAL INTELLIGENT AGENCY	261,500,000.00	35,840,000.00	1,332,679,390.00	354,720,000.00	1,120,000.00	0.00	0.00	0.00	0.00	2,935,639,659.00	0.00	4,921,499,049.00
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	483,505,360.00	35,840,000.00	1,379,174,030.00	354,720,000.00	1,120,000.00	2,250,000.00	0.00	0.00	0.00	220,052,000.00	3,109,736,000.00	5,586,397,390.00
	0158001001	CODE OF CONDUCT TRIBUNAL	700,180,582.90	0.00	0.00	0.00	0.00	5,702,760.02	0.00	276,519,239.98	0.00	243,634,300.61	0.00	1,226,036,883.51
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	0.00	0.00	17,041,500.00	8,161,000.15	0.00	0.00	0.00	0.00	528,711,999.30	0.00	553,914,499.45
	0160001001	POLICE SERVICE COMMISSION HQTRS	80,447,821.22	0.00	23,791,787.50	36,501,089.06	22,792,875.00	0.00	0.00	0.00	0.00	528,711,999.30	0.00	692,245,572.08
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	183,903,688.79	51,578,470,359.55	49,547,350.00	629,247,326.37	51,602,800.00	16,141,557.00	0.00	0.00	9,176,439.50	0.00	81,480,000.00	52,599,569,521.21
	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	0.00	0.00	0.00	0.00	8,931,804.98	0.00	0.00	0.00	0.00	0.00	0.00	8,931,804.98
	0161003001	NATIONAL COMMISSION FOR REFUGEES	722,203,500.31	1,472,546,418.08	25,095,143.35	330,725,000.00	11,415,670.00	41,795,630.00	0.00	0.00	7,492,200.00	0.00	4,787,200.00	2,616,060,761.74
	0161004001	LAGOS LIAISON OFFICE	153,433,752.90	28,658,280.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182,292,032.90
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	88,816,426.18	3,428,230,251.18	347,083,966.12	0.00	2,050,000.00	3,647,500.00	0.00	0.00	0.00	0.00	0.00	3,869,828,143.48
	0161006001	NATIONAL MERIT AWARD	58,162,160.00	15,302,900.25	7,169,970.00	0.00	22,490,285.00	19,805,000.00	0.00	0.00	0.00	43,895,000.03	0.00	166,825,315.28
	0161007001	FEDERAL ROAD SAFETY COMMISSION	1,124,654,831.01	214,658,887.79	16,896,800.00	895,174,092.70	15,000,000.00	58,422,740.35	0.00	0.00	0.00	0.00	0.00	2,324,807,351.85
	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	48,012,515.40	76,795,300.00	14,271,595.66	18,924,995.66	11,324,427.48	23,179,459.00	0.00	0.00	0.00	0.00	0.00	192,508,293.20
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	0.00	34,723,470.00	0.00	15,451,519.14	0.00	0.00	0.00	2,495,000.00	0.00	1,915,991,727.12	1,968,661,716.26
	0161013001	NATIONAL PENSION COMMISSION	15,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,169,579.81	0.00	33,569,579.81
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	58,842,189.57	8,480,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,322,939.57
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	7,489,233.00	2,030,000.00	0.00	37,627,515.00	22,820,349.90	30,112,840.00	0.00	0.00	0.00	0.00	0.00	100,079,937.90
	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	17,314,379.78	0.00	0.00	84,942,200.00	2,264,000.00	0.00	0.00	174,168,212.50	0.00	0.00	278,688,792.28
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	2,297,847.00	0.00	0.00	50,032,675.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,330,522.00

	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	11,539,413.01	9,935,867.00	0.00	0.00	0.00	0.00	0.00	0.00	1,839,998.00	0.00	23,315,278.01
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	704,425,012.61	0.00	26,596,997.22	279,013,000.00	21,910,700.00	28,814,950.00	0.00	0.00	0.00	44,600,947.80	0.00	1,105,361,607.63
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	1,252,946,324.69	1,531,478,498.21	154,744,840.30	64,534,758.74	2,164,859.99	467,500.00	0.00	0.00	9,551,324.82	2,659,648,856.79	0.00	5,675,536,963.54
	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	0.00	1,026,935,335.34	0.00	28,000,000.00	6,014,605.72	0.00	0.00	0.00	0.00	0.00	0.00	1,060,949,941.06
		TERTIARY EDUCATION TRUST FUND	2,213,468,382.17	0.00	251,847,271.18	1,293,426,679.78	1,399,380,426.13	713,500,710.48	0.00	0.00	18,946,067.56	93,146,583.62	0.00	5,983,716,120.92
		ECONOMIC SECTOR												
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	7,415,212,622.81	16,100,690,316.85	50,253,698,982.12	296,867,256.24	176,105,401.00	8,792,200.00	0.00	0.00	10,029,033,100.00	391,176,867.31	4,536,299,841.82	89,207,876,588.15
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	41,534,514.95	0.00	143,500.00	9,637,222.22	653,321.00	1,732,800.00	0.00	0.00	1,861,210.00	45,684,811.14	0.00	101,247,379.31
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	612,149,147.36	95,886,175.53	258,293,999.65	136,230,900.40	123,883,442.05	185,841,839.98	0.00	0.00	0.00	0.00	314,965,830.71	1,727,251,335.68
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	325,679,167.52	82,542,579.41	162,979,219.28	32,082,750.00	45,366,501.50	50,764,496.00	0.00	0.00	0.00	752,281,730.80	0.00	1,451,696,444.51
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	13,759,150.00	185,774,604.33	3,801,800.25	0.00	38,351,113.33	30,885,028.00	0.00	0.00	0.00	27,494,826.45	0.00	300,066,522.36
	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	19,500.00	240,000.00	40,406,674.01	231,500.00	722,000.00	0.00	0.00	0.00	0.00	0.00	41,619,674.01
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	84,555,248.70	71,045,478.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,987,226.69	0.00	232,587,953.40
	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	900,000.00	10,511,375.37	3,150,000.00	7,455,453.67	0.00	711,075.00	0.00	0.00	0.00	66,659,031.91	0.00	89,386,935.95
	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	110,550,062.69	55,276,149.90	0.00	0.00	2,763,900.00	20,931,232.50	0.00	0.00	7,431,375.00	74,515,742.81	0.00	271,468,462.90
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	75,964,943.57	19,130,734.98	1,145,000.00	0.00	0.00	0.00	0.00	0.00	0.00	85,292,789.00	0.00	181,533,467.55
	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	66,165,329.07	8,480,750.00	67,101,727.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,747,806.99
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	13,928,395.70	58,909,672.69	31,000.00	1,893,132.50	4,990,596.50	0.00	0.00	0.00	0.00	5,941,570.60	0.00	85,694,367.99
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	61,431,665.97	85,474,792.86	251,378,423.06	71,429,593.75	6,638,144.45	5,384,667.01	0.00	0.00	37,031,094.65	0.00	0.00	518,768,381.75
	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	14,303,315.00	33,804,584.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,107,899.33
	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	237,504,529.87	58,528,232.75	3,439,275.00	0.00	0.00	9,660,850.00	0.00	0.00	0.00	38,827,952.56	0.00	347,960,840.18
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	63,046,265.71	6,663,662.29	0.00	8,200,000.00	0.00	0.00	0.00	0.00	0.00	31,102,176.99	0.00	109,012,104.99
	0215019001	VETERINARY COUNCIL OF NIGERIA	20,180,288.68	9,338,191.90	0.00	0.00	0.00	34,238,971.66	0.00	0.00	4,721,850.00	424,925.00	0.00	68,904,227.24
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	179,392,569.16	31,813,259.56	5,179,753.89	67,982,895.99	1,976,661.44	104,793,707.38	0.00	0.00	206,594,798.00	105,205,533.68	0.00	702,939,179.10
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	71,030,564.31	68,471,100.00	1,896,197.52	25,690,000.00	0.00	0.00	0.00	0.00	0.00	42,095,609.42	100,000,000.00	309,183,471.25
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	36,431,654.56	0.00	0.00	27,061,650.00	0.00	0.00	0.00	0.00	0.00	102,570,237.50	0.00	166,063,542.06
	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	128,173,664.05	300,619,640.60	140,246,231.44	0.00	0.00	29,993,000.00	0.00	0.00	0.00	641,497,789.50	0.00	1,240,530,325.59
	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	74,743,182.34	1,999,000.50	0.00	0.00	0.00	0.00	0.00	0.00	10,796,999.85	0.00	0.00	87,539,182.69
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	6,884,962.33	116,426,524.84	31,006,338.87	67,282,625.00	61,973,911.00	95,423,033.50	0.00	0.00	71,924,765.00	4,510,000.00	0.00	455,432,160.54
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	6,715,700.00	42,393,052.00	30,150,400.13	64,581,100.00	51,780,075.62	67,806,662.09	0.00	0.00	254,347,138.30	4,510,000.00	0.00	522,284,128.14
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	122,117,326.16	30,300,000.00	89,441,698.00	32,000,000.00	20,500,000.00	65,277,450.00	0.00	0.00	56,877,585.99	0.00	0.00	416,514,060.15
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	709,234,968.94	895,907,246.50	471,869,299.72	106,642,178.81	0.00	4,767,857.14	0.00	0.00	5,894,100.00	95,745,323.85	14,850,000.00	2,304,910,974.96
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	89,084,306.05	55,902,836.59	0.00	19,997,602.91	0.00	6,100,000.00	0.00	0.00	0.00	6,000,000.00	0.00	177,084,745.55
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	176,474,558.28	199,284,569.76	0.00	0.00	0.00	63,273,885.00	0.00	0.00	0.00	0.00	0.00	439,033,013.04

	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	72,594,065.00	139,277,877.50	10,502,750.00	0.00	0.00	5,878,000.00	0.00	0.00	2,024,000.00	0.00	0.00	230,276,692.50
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	29,137,525.90	60,000.00	22,472,829.74	0.00	4,198,929.00	0.00	0.00	0.00	0.00	0.00	0.00	55,869,284.64
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	144,544,098.79	13,064,942.00	20,249,047.62	21,500,000.00	539,000.00	0.00	0.00	0.00	0.00	0.00	0.00	199,897,088.41
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	6,815,800.00	1,556,573,120.33	95,097,579.77	168,000.00	0.00	20,347,718.29	0.00	0.00	987,500.00	0.00	0.00	1,679,989,718.39
	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	759,604,155.14	0.00	4,753,990.00	193,087,940.84	26,525,278.69	6,288,661.75	0.00	0.00	0.00	70,725,693.00	0.00	1,060,985,719.42
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	12,700,000.01	0.00	0.00	0.00	0.00	13,033,440.00	0.00	0.00	0.00	0.00	0.00	25,733,440.01
	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	0.00	0.00	14,034,499.99	15,995,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,029,999.99
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	974,029,502.77	588,987,971.89	137,946,791.00	165,223,219.00	36,524,848.00	108,390,685.49	0.00	0.00	71,249,660.00	424,510,712.67	1,760,746,848.54	4,267,610,239.36
	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	30,146,893.12	114,991,190.28	0.00	0.00	1,213,800.00	0.00	0.00	0.00	0.00	9,777,972.00	0.00	156,129,855.40
	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	50,975,985.15	19,430,565.00	35,226,681.06	0.00	42,589,045.00	6,782,800.00	0.00	0.00	2,482,012.00	40,399,664.58	0.00	197,886,752.79
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	57,442,854.42	0.00	0.00	0.00	5,376,000.00	1,285,200.00	0.00	0.00	0.00	19,444,000.00	0.00	83,548,054.42
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	34,177,990.87	14,473,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,923,274.83	0.00	115,574,265.70
	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	242,498,758.84	500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	447,957,507.10	0.00	691,006,265.94
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	149,346,302.13	0.00	96,000,000.00	149,465,925.00	119,022,049.76	105,131,950.00	0.00	0.00	0.00	63,742,060.01	0.00	682,708,286.90
	0220002001	DEBT MANAGEMENT OFFICE	0.00	0.00	14,605,595.46	66,681,124.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,286,720.45
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	350,075,068.01	8,945,764.03	28,428,650.40	206,632,815.00	109,033,476.51	33,569,206.72	0.00	0.00	0.00	0.00	0.00	736,684,980.67
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	340,262,851.51	14,667,887.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52,834,600.00	238,929,428,765.00	239,337,194,104.40
	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	799,956,190.68	221,913,418.82	160,602,875.10	64,090,224.00	100,964,513.10	77,937,010.94	0.00	0.00	0.00	6,471,109.03	0.00	1,431,935,341.67
	0222002001	STANDARD ORGANIZATION OF NIGERIA	1,170,891,514.23	12,997,025.79	248,909,715.98	307,257,191.76	253,813,381.62	6,335,667,777.68	0.00	0.00	0.00	3,174,120,011.13	0.00	11,503,656,618.19
	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	2,463,182,351.00	37,663,011.00	83,875,248.00	198,134,654.00	139,831,359.10	40,850,926.00	0.00	0.00	0.00	58,770,335.00	0.00	3,022,307,884.10
	0222005001	INDUSTRIAL TRAINING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375,227,634.98	375,227,634.98
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	114,685,000.00	21,255,876.00	6,600,850.00	32,285,253.00	50,655,519.04	54,556,931.79	0.00	0.00	0.00	0.00	0.00	280,039,429.83
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	184,648,053.60	5,805,595,989.07	95,786,378.67	155,117,312.57	85,173,452.70	21,559,212.66	0.00	0.00	0.00	17,170,646.75	0.00	6,365,051,046.02
	0222009001	CONSUMER PROTECTION COUNCIL	12,222,387.23	0.00	0.00	239,526,938.60	111,680,970.61	27,015,575.13	0.00	0.00	0.00	0.00	0.00	390,445,871.57
	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	0.00	25,256,029.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,256,029.73
	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	144,662,200.00	49,028,391.50	0.00	155,172,500.49	11,500,000.00	0.00	0.00	0.00	0.00	61,163,374.80	597,753,975.93	1,019,280,442.72
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	516,158,983.00	12,020,552.00	72,903,633.00	93,237,421.00	0.00	229,995,874.00	0.00	0.00	0.00	50,099,211.98	0.00	974,415,674.98
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	125,074,776.44	0.00	0.00	43,500.00	0.00	0.00	0.00	0.00	0.00	27,524,337.50	0.00	152,642,613.94
	0222027001	SMEDAN - H/QTRS	74,180,586.99	1,500,346,012.23	149,607,065.00	87,005,705.00	1,371,933.05	0.00	0.00	0.00	0.00	89,418,392.40	8,712,554,497.04	10,614,484,191.71
	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	0.00	0.00	0.00	22,969,492.40	14,821,800.00	0.00	0.00	0.00	0.00	10,475,719.29	48,267,011.69
	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	0.00	0.00	0.00	95,675,500.00	14,431,899.03	32,830,295.00	0.00	0.00	0.00	0.00	0.00	142,937,694.03
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	111,739,206.57	826,117,606.19	92,585,200.25	197,015,085.02	957,697,208.95	642,016,462.80	0.00	0.00	2,536,260.00	40,608,378.06	1,359,541,433.52	4,229,856,841.36
	0227002001	INDUSTRIAL ARBITRATION PANEL	86,386,500.00	0.00	0.00	52,919,999.06	0.00	0.00	0.00	0.00	0.00	39,368,000.00	10,975,400.00	189,649,899.06
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	13,764,042.00	13,099,012.40	0.00	447,364.50	0.00	58,898,877.86	0.00	0.00	0.00	81,914,880.96	0.00	168,124,177.72
	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	4,400,000.00	196,460.00	2,989,800.00	4,080,000.00	8,855,050.00	0.00	0.00	0.00	38,713,781.70	32,585,000.00	91,820,091.70

	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	214,075,669.12	133,574,279.22	181,705,569.99	2,657,720.00	20,000.00	4,822,750.00	0.00	0.00	0.00	634,326,627.58	300,636,697.70	1,471,819,313.61
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	0.00	14,115,095.54	42,389,812.50	50,975,236.23	25,636,156.09	0.00	0.00	0.00	0.00	0.00	133,116,300.36
	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	836,359,267.00	1,917,816,966.71	297,908,891.88	90,782,219.05	4,848,372.50	4,935,955.25	0.00	0.00	0.00	1,162,010,150.40	152,324,730.36	4,466,986,553.15
	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	140,455,625.96	4,862,550.00	5,400,000.00	25,830,000.00	250,000.00	320,000.00	0.00	0.00	188,904,415.33	56,693,250.42	0.00	422,715,841.71
	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	194,739,648.86	0.00	46,272,235.60	10,910,000.00	0.00	5,847,000.00	0.00	0.00	0.00	3,078,340.00	0.00	260,847,224.46
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	837,986,941.09	762,756,887.76	367,536,793.43	21,049,855.82	5,578,456.00	43,138,487.50	0.00	0.00	0.00	0.00	0.00	2,038,047,421.60
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	225,374,006.00	7,156,922.85	49,090,849.00	0.00	0.00	1,487,000.00	0.00	0.00	0.00	13,991,250.00	0.00	297,100,027.85
	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	21,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	511,002.80	0.00	21,511,002.80
	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,498,000.00	1,498,000.00
	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	28,171,311.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,171,311.83
	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	18,164,747.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,164,747.50
	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	12,109,745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,109,745.00
	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	27,305,880.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,305,880.96
	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	24,753,495.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,753,495.73
	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	19,797,902.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,797,902.75
	0228006001	COOPERATIVE INFORMATION NETWORK	0.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,862,669.35	0.00	58,862,669.35
	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	199,249,945.82	0.00	119,578,281.81	0.00	12,652,279.57	5,842,885.33	0.00	0.00	0.00	215,174,587.34	0.00	552,497,979.87
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	1,047,663,926.02	0.00	15,499,995.00	6,434,800.00	2,816,000.00	0.00	0.00	69,932,756.41	11,250,001.00	0.00	1,153,597,478.43
	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	7,199,999.94	0.00	0.00	0.00	7,823,970.00	4,629,996.80	0.00	0.00	0.00	0.00	0.00	19,653,966.74
	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	12,619,262.50	62,404,572.56	0.00	36,000,000.00	25,830,600.14	14,630,350.73	0.00	0.00	0.00	362,297,575.54	182,352,854.00	696,135,215.47
	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	0.00	0.00	0.00	6,205,000.03	3,686,988.94	0.00	0.00	0.00	42,525,800.00	0.00	52,417,788.97
	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	15,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000,000.00	0.00	115,500,000.00
	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	0.00	0.00	0.00	10,135,611.70	5,297,000.00	0.00	0.00	0.00	19,464,280.01	5,993,575.00	40,890,466.71
	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	10,515,000.00	30,500,500.00	0.00	0.00	8,806,799.92	7,614,919.60	0.00	0.00	0.00	114,908,000.01	0.00	172,345,219.53
	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	0.00	0.00	0.00	0.00	8,278,987.50	5,692,575.00	0.00	0.00	0.00	61,416,266.50	0.00	75,387,829.00
	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	3,743,551.09	0.00	0.00	0.00	4,005,960.00	5,631,193.68	0.00	0.00	0.00	22,542,614.78	36,746,000.00	72,669,319.55
	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	115,400,864.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,400,864.22
	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	33,459,996.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,459,996.83
	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	8,700,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	100,250,000.00	108,953,000.00
	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	8,699,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,699,999.99
	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	0.00	0.00	0.00	0.00	0.00	3,998,500.00	0.00	0.00	0.00	57,699,998.99	0.00	61,698,498.99
	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	0.00	0.00	0.00	0.00	0.00	3,999,900.00	0.00	0.00	0.00	8,700,000.00	0.00	12,699,900.00
	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	0.00	0.00	0.00	0.00	2,249,999.96	0.00	0.00	0.00	0.00	13,315,211.52	0.00	15,565,211.48
	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,085,730.24	0.00	13,085,730.24

	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121,199,998.94	0.00	121,199,998.94
	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	1,961,870.00	0.00	0.00	0.00	0.00	1,999,999.05	0.00	0.00	0.00	8,699,250.00	69,999,344.71	82,660,463.76
	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	11,300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,310,000.01	0.00	61,610,000.01
	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	4,090.00	0.00	0.00	0.00	4,999,949.79	2,499,999.97	0.00	0.00	0.00	7,500,000.00	0.00	15,004,039.76
	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,700,000.00	0.00	14,700,000.00
	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	0.00	0.00	0.00	0.00	6,580,000.00	8,420,000.00	0.00	0.00	0.00	162,760,459.91	16,750,000.00	194,510,459.91
	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	11,077,500.00	0.00	0.00	10,000,000.00	5,992,875.00	4,992,750.00	0.00	0.00	0.00	56,258,800.33	0.00	88,321,925.33
	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,314,747.50	0.00	11,314,747.50
	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	4,400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,231,250.00	0.00	41,631,250.00
	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	630,000.00	0.00	630,000.00
	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	386,351,029.77	111,355,223.13	6,372,313.50	32,130,000.00	0.00	0.00	0.00	0.00	0.00	69,678,030.26	0.00	605,886,596.66
	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	31,681,852.01	16,866,215.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,548,067.01
	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	18,315,319.25	21,229,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,545,069.25
	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	64,421,985.33	32,205,684.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,627,669.34
	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	60,059,269.55	21,702,417.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81,761,687.00
	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	0.00	33,801,724.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,801,724.53
	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	18,974,400.00	4,999,998.99	5,294,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,268,898.99
	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	4,945,500.00	3,353,700.00	8,870,668.00	0.00	0.00	0.00	0.00	0.00	0.00	619,832.00	0.00	17,789,700.00
	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	12,975,193.75	4,963,690.50	14,385,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,782,820.63	0.00	45,106,704.88
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	36,821,761.00	26,570,250.00	47,164,161.20	0.00	0.00	0.00	0.00	0.00	0.00	2,170,531.55	31,062,242.62	143,788,946.37
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	2,934,000.00	2,992,500.00	36,299,715.84	0.00	0.00	0.00	0.00	0.00	0.00	324,407.60	0.00	42,550,623.44
	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	4,068,420.49	1,865,800.00	8,081,496.85	0.00	0.00	0.00	0.00	0.00	0.00	3,134,197.50	0.00	17,149,914.84
	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	3,583,173.50	2,999,500.00	14,215,378.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000,000.00	0.00	22,798,051.50
	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	17,986,833.50	0.00	10,083,060.44	0.00	0.00	0.00	0.00	0.00	0.00	3,864,171.60	0.00	31,934,065.54
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	4,410,168.00	4,959,549.97	7,537,379.55	0.00	0.00	0.00	0.00	0.00	0.00	324,402.10	0.00	17,231,499.62
	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	1,800,000.00	0.00	21,159,944.68	0.00	0.00	0.00	0.00	0.00	0.00	5,307,252.00	0.00	28,267,196.68
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	4,411,445.80	3,084,577.23	15,348,327.76	0.00	0.00	0.00	0.00	0.00	0.00	311,252.15	0.00	23,155,602.94
	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	4,417,250.00	0.00	7,358,212.65	19,679,625.00	0.00	0.00	0.00	0.00	0.00	4,984,929.71	0.00	36,440,017.36
	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	4,377,695.00	1,795,500.00	2,863,571.00	0.00	0.00	0.00	0.00	0.00	0.00	7,024,407.67	0.00	16,061,173.67
	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	4,470,000.00	4,807,588.00	13,741,082.00	0.00	530,000.00	0.00	0.00	0.00	0.00	0.00	0.00	23,548,670.00
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	12,176,714.00	0.00	9,996,000.00	0.00	0.00	0.00	0.00	0.00	0.00	7,177,746.00	0.00	29,350,460.00
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	14,520,000.00	2,383,500.00	9,871,575.00	0.00	0.00	0.00	0.00	0.00	0.00	647,350.00	0.00	27,422,425.00
	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	3,997,144.00	0.00	18,747,083.76	0.00	0.00	0.00	0.00	0.00	0.00	4,736,582.69	0.00	27,480,810.45
	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	27,667,310.00	18,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,294,466.25	0.00	47,461,776.25
	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	4,830,000.00	4,995,499.99	6,815,883.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,641,383.48

	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	4,428,800.00	10,259,130.25	50,279,999.45	0.00	0.00	0.00	0.00	0.00	0.00	10,571,199.98	0.00	75,539,129.68
	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	4,257,771.25	4,788,000.00	24,456,600.00	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00	0.00	37,002,371.25
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	0.00	20,919,228.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,919,228.90
	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	40,759,476.42	150,470,815.94	81,606,135.19	31,250,000.00	0.00	21,552,142.56	0.00	0.00	3,470,000.00	0.00	0.00	329,108,570.11
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	10,809,635.75	50,000.00	0.00	11,808,875.78	5,000,000.25	0.00	0.00	0.00	9,999,775.80	0.00	37,668,287.58
	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	13,797,998.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,797,998.01
	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	2,811,376.20	0.00	44,584,200.00	6,995,250.00	0.00	2,274,161.40	0.00	0.00	58,460,744.22	0.00	0.00	115,125,731.82
	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	57,479,687.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,479,687.00
	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	159,278,439.64	106,976,643.53	0.00	6,800,130.00	25,658,250.00	0.00	0.00	39,809,490.00	0.00	0.00	338,522,953.17
	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	197,821,335.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,421,052.64	0.00	202,242,388.50
	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	20,958,579.86	41,142,420.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62,101,000.67
	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	16,279,500.01	19,236,158.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,515,658.89
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	856,269,119.15	1,318,931,693.83	453,453,444.05	21,822,546.92	15,117,193.21	114,222,942.57	0.00	0.00	0.00	4,106,173,738.07	961,509,458.30	7,847,500,136.10
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	24,395,829.40	194,435,772.85	165,824,904.39	25,879,140.00	0.00	115,000.00	0.00	0.00	0.00	241,114,851.57	2,710,166,628.53	3,361,932,126.74
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	40,895,636.43	30,306,261.12	0.00	23,064,340.68	4,633,007.96	5,072,874.00	0.00	0.00	0.00	0.00	0.00	103,972,120.19
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	33,828,691.47	1,277,840,095.62	20,026,506.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,331,695,293.35
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	349,339,691.80	19,848,010.38	235,034.52	86,609,440.28	0.00	190,995,964.00	0.00	0.00	0.00	347,592,304.02	0.00	994,620,445.00
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	186,380,128.11	272,719,010.81	335,426,155.93	0.00	0.00	0.00	0.00	0.00	0.00	322,680,647.96	0.00	1,117,205,942.81
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	86,905,621.99	291,665,757.08	12,941,640.55	19,950,000.00	0.00	0.00	0.00	0.00	0.00	13,350,000.00	23,600,000.00	448,413,019.62
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	14,843,412.91	243,242,556.26	190,663,635.04	11,999,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	460,749,604.20
	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	216,121.03	304,889,838.04	45,655,900.00	0.00	1,100,000.00	0.00	0.00	0.00	0.00	0.00	351,861,859.07
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	44,144,460.60	222,755,452.88	222,928,796.89	20,623,684.21	0.00	0.00	0.00	0.00	0.00	428,083,534.32	171,342,908.18	1,109,878,837.08
	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	21,851,725.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,956,773.90	0.00	137,808,499.49
	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	3,897,983.25	49,369,886.52	0.00	0.00	0.00	0.00	0.00	0.00	36,604,086.18	0.00	89,871,955.95
	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	0.00	45,708,421.06	0.00	0.00	0.00	0.00	0.00	0.00	188,596,893.04	0.00	234,305,314.10
	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	0.00	7,980,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,514,964.99	0.00	47,494,964.99
	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	314,406,701.11	37,357,962.84	65,486,075.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	417,250,739.33
	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	38,392,500.00	6,188,954.00	18,445,075.30	17,000,000.00	1,000,000.00	10,449,650.00	0.00	0.00	0.00	0.00	0.00	91,476,179.30
	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	21,715,000.00	24,862,000.00	0.00	0.00	3,857,467.61	0.00	0.00	0.00	204,194,799.00	0.00	254,629,266.61
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	312,709,780.75	1,644,352.49	153,556,931.85	34,434,980.38	19,607,410.03	0.00	0.00	0.00	0.00	0.00	0.00	521,953,455.50
	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	14,185,605.10	0.00	8,402,237.50	0.00	0.00	5,895,890.00	0.00	0.00	0.00	3,889,931.96	0.00	32,373,664.56
	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	24,726,959.56	3,811,630.00	34,065,888.76	0.00	0.00	7,847,253.43	0.00	0.00	0.00	6,469,756.56	0.00	76,921,488.31
	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	19,739,257.82	5,000,000.00	20,046,817.79	0.00	0.00	0.00	0.00	0.00	0.00	3,500,000.00	0.00	48,286,075.61
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	144,280,233.95	12,584,750.00	466,337,514.41	22,598,160.69	57,369,601.56	19,569,219.51	0.00	0.00	0.00	0.00	0.00	722,739,480.12

	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	132,663,279.63	90,242,617.42	103,215,744.60	28,035,999.99	16,336,300.01	11,347,418.00	0.00	0.00	0.00	0.00	17,635,123.82	399,476,483.47
	0228066001	SOKOTO ENERGY RESEARCH	85,476,101.64	29,919,812.53	14,638,499.10	20,202,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,236,413.27
	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	79,612,928.00	114,136,200.00	0.00	9,851,185.31	0.00	0.00	0.00	0.00	0.00	153,622,861.69	0.00	357,223,175.00
	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	0.00	48,338,475.59	10,371,625.01	0.00	0.00	0.00	0.00	0.00	22,931,224.57	0.00	81,641,325.17
	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	20,357,142.00	40,838,112.01	2,494,758.00	15,678,600.00	0.00	0.00	0.00	0.00	0.00	22,754,140.00	0.00	102,122,752.01
	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	0.00	25,399,729.54	0.00	0.00	0.00	0.00	0.00	0.00	32,354,240.50	0.00	57,753,970.04
	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	28,878,935.18	3,999,996.00	3,355,550.02	0.00	0.00	5,406,631.25	0.00	0.00	0.00	0.00	0.00	41,641,112.45
	0228073001	ENERGY COMMISSION OF NIGERIA	248,709,894.23	5,130,452,656.10	254,630,443.00	274,595,174.00	0.00	142,287,801.00	0.00	0.00	0.00	828,280,827.51	454,807,223.42	7,333,764,019.26
	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	102,534,459.09	0.00	16,963,674.00	16,243,500.00	0.00	0.00	0.00	0.00	0.00	71,881,713.01	0.00	207,623,346.10
	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	46,928,284.85	3,723,304.50	5,833,022.50	0.00	0.00	5,073,209.21	0.00	0.00	0.00	0.00	0.00	61,557,821.06
	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	35,750,398.90	0.00	16,328,656.03	0.00	0.00	8,356,900.00	0.00	0.00	0.00	0.00	0.00	60,435,954.93
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	121,173,950.54	32,031,738,018.72	144,505,708.75	28,737,587.50	45,545,112.00	202,568,086,810.09	0.00	2,343,836,367.14	0.00	25,786,517,774.00	0.00	263,070,141,328.74
	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	338,294,252.72	85,332,729.88	0.00	0.00	0.00	2,419,661,401.15	0.00	0.00	696,767,963.15	7,979,862,029.48	0.00	11,519,918,376.38
	0229003001	NIGERIAN RAILWAY CORPORATION	330,533,361.43	3,255,546,620.38	5,967,499,792.31	528,573,636.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,082,153,410.40
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	170,375,547.75	3,302,167,189.78	34,595,905.00	682,081,284.88	44,036,934.18	3,916,028.00	0.00	0.00	525,140.00	0.00	0.00	4,237,698,029.59
	0229005001	MARITIME ACADEMY, ORON	2,166,439,057.47	768,006,045.30	150,173,854.49	333,331,589.16	219,924,283.72	523,135,868.44	0.00	0.00	178,191,360.71	136,306,866.92	0.00	4,475,508,926.21
	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	1,314,895,405.02	742,377,229.11	0.00	0.00	0.00	0.00	0.00	0.00	290,040,395.37	1,599,520,276.79	0.00	3,946,833,306.29
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	36,101,834.39	616,379,543.96	2,307,031,315.72	103,027,700.00	0.00	983,843,953.95	0.00	0.00	60,275,620.30	1,297,172,247.15	31,556,425.92	5,435,388,641.39
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	122,014,981.11	377,302,855.85	1,986,562,909.87	7,444,440.00	62,165,796.00	1,078,135,028.50	0.00	0.00	30,022,134.67	179,652,450.83	0.00	3,843,300,596.83
		FEDERAL INLAND REVENUE SERVICES	41,780,569,001.26	0.00	3,256,402,257.53	10,159,968,061.30	22,037,238,253.59	9,877,237,933.28	0.00	0.00	0.00	57,758,112,133.75	0.00	144,869,527,640.71
	0229031006	ACCIDENT INVESTIGATION BUREAU	754,629,315.90	36,100,000.00	808,003,133.36	394,146,292.64	84,202,955.25	35,447,262.98	0.00	0.00	19,307,387.57	0.00	0.00	2,131,836,347.70
	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	2,219,999,993.74	508,760,985.74	0.00	0.00	0.00	0.00	0.00	0.00	730,581,248.00	0.00	3,459,342,227.48
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	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	0.00	226,323,220.52	348,032,670,274.64	95,739,401,954.35	681,285,601,742.91
	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	22,724,877,908.90	8,256,666.00	642,246,198.00	69,338,698.00	53,422,487.00	0.00	0.00	0.00	0.00	480,161,686.91	23,978,303,644.81
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	13,441,287,491.16	15,945,000.00	227,712,000.00	51,815,000.00	528,320,495.51	74,490,166.81	0.00	0.00	0.00	0.00	0.00	14,339,570,153.48
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	291,113,182.83	52,300,000.00	383,693,626.41	47,738,250.00	22,457,609.39	4,977,000.00	0.00	0.00	11,451,959.12	171,541,116.15	0.00	985,272,743.90
	0231010001	NATIONAL POWER TRAINING INSTITUTE	291,041,424.04	461,387,408.97	96,324,496.37	31,628,543.00	562,000.00	138,874,950.91	911,092.84	0.00	96,264,901.90	0.00	6,490,000.00	1,123,484,818.03
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	1,465,046.00	0.00	0.00	0.00	13,468,925.00	15,446,728.50	0.00	0.00	0.00	595,851,234.31	0.00	626,231,933.81
	0231020001	TRANSMISSION COMPANY OF NIGERIA	10,017,589.29	31,603,438,819.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,437,195,856.59	0.00	45,050,652,265.73
	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	31,136,900.48	0.00	583,022,383.48	0.00	563,246,759.17	0.00	0.00	0.00	595,851,234.31	0.00	1,773,257,277.44
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	84,149,563.04	38,540,200.00	922,976,224.35	104,793,899.99	126,864,088.33	0.00	0.00	0.00	0.00	1,079,439,028.13	13,322,000.00	2,370,085,003.84
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	64,759,956.59	0.00	24,650,000.00	0.00	0.00	0.00	0.00	0.00	0.00	40,400,000.00	0.00	129,809,956.59
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	201,542,090.44	17,942,863,740.91	30,224,971.00	214,883,396.75	33,899,055.00	46,552,541.55	0.00	0.00	0.00	7,915,416,656.39	0.00	26,385,382,452.04
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	89,203,818.09	63,915,362.71	543,750.00	8,681,823.80	5,054,276.57	7,612,904.40	0.00	0.00	0.00	431,718,346.01	0.00	606,730,281.58

	0231089006	SURVEY COUNCIL OF NIGERIA	59,980,000.00	0.00	79,894,999.97	17,000,000.00	0.00	4,047,500.00	0.00	0.00	0.00	0.00	77,564,264.30	238,486,764.27
	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	70,100,683.90	25,709,670.18	102,660,873.01	22,950,000.00	5,920,897.50	9,336,139.00	0.00	0.00	0.00	0.00	0.00	236,678,263.59
	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	16,336,882.50	274,172,151.71	0.00	0.00	156,864,475.30	85,943,456.16	0.00	0.00	0.00	0.00	0.00	533,316,965.67
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	4,319,022,998.32	88,171,500.00	590,982,758.15	2,887,642,412.41	325,098,723.93	715,473,415.30	0.00	0.00	167,918,161.74	250,578,623.61	0.00	9,344,888,593.46
	0232003001	PETROLEUM TRAINING INSTITUTE	10,522,841.91	950,924,134.82	278,375,436.54	100,327,500.00	78,924,682.09	1,677,488.30	0.00	0.00	5,000,000.00	412,258,704.89	0.00	1,838,010,788.55
	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	220,489,289.81	0.00	0.00	0.00	59,607,531.61	25,979,941.69	0.00	0.00	0.00	0.00	0.00	306,076,763.11
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	36,492,750.00	0.00	0.00	516,021,507.28	18,515,000.00	42,971,870.01	0.00	0.00	0.00	0.00	0.00	614,001,127.29
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	58,442,665.47	175,573,145.33	166,506,059.00	0.00	0.00	6,326,198.55	0.00	0.00	0.00	0.00	0.00	406,848,068.35
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	170,718,445.00	858,893,301.26	542,175,552.00	856,117,980.00	558,238,717.28	240,072,082.46	2,500,000,000.00	0.00	205,984,322.18	126,079,117.29	0.00	6,058,279,517.47
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	250,395,806.78	150,000,000.00	1,379,185,445.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,779,581,252.20
	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	19,626,614.14	614,357,061.04	246,245,097.00	16,792,646.96	205,000.00	0.00	108,930,928.58	922,500.00	0.00	107,632,187.28	1,114,712,035.00
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	32,412,058.04	33,208,487.17	121,967,458.80	0.00	0.00	0.00	0.00	0.00	242,000,000.00	0.00	0.00	429,588,004.01
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	76,428,968.44	167,495,653.94	117,282,264.01	28,381,500.00	0.00	8,500,000.01	0.00	0.00	31,130,071.33	105,806,746.21	0.00	535,025,203.94
	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	58,649,732.03	89,887,576.11	0.00	0.00	0.00	4,632,100.00	0.00	0.00	0.00	0.00	0.00	153,169,408.14
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	14,838,464.85	10,563,799.43	16,592,845.00	7,500,000.00	42,465.00	354,825.00	0.00	0.00	0.00	83,936,019.24	0.00	133,828,418.52
	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	38,203,879.80	0.00	0.00	168,619,650.75	26,166,600.00	19,859,209.00	0.00	0.00	0.00	0.00	0.00	252,849,339.55
	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	53,105,297.34	341,764,613.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	394,869,910.91
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	0.00	0.00	16,102,100.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,102,100.29
	0238001001	BUDGET AND NATIONAL PLANNING	0.00	625,594,685.76	23,052,581.00	84,636,926.01	15,997,950.00	68,786,174.99	0.00	0.00	0.00	0.00	0.00	818,068,317.76
	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	22,328,178.92	4,380,500.00	0.00	399,362.67	4,670,000.00	0.00	0.00	0.00	0.00	0.00	0.00	31,778,041.59
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	375,638,585.65	0.00	0.00	22,950,000.00	24,213,051.10	110,000.00	0.00	0.00	0.00	29,900,000.00	0.00	452,811,636.75
	0238004001	NATIONAL BUREAU OF STATISTICS	100,000,000.00	0.00	26,253,078.00	0.00	41,493,500.00	54,777,878.00	0.00	0.00	0.00	0.00	0.00	222,524,456.00
	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	0.00	40,740,000.00	135,161,252.98	103,678,752.26	55,812,155.00	0.00	0.00	0.00	0.00	0.00	335,392,160.24
	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	5,000,142.86	7,499,050.00	26,324,490.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,823,683.24
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	0.00	0.00	0.00	230,036,615.00	0.00	0.00	0.00	0.00	0.00	0.00	230,036,615.00
	0250001001	FISCAL RESPONSILIBITY COMMISSION	733,650.09	0.00	21,459,000.00	39,832,064.81	17,626,750.00	16,178,337.60	0.00	0.00	0.00	0.00	0.00	95,829,802.50
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	3,678,995,353.36	72,865,201,152.74	735,181,401.75	54,670,000.00	58,312,260.00	74,139,239.00	353,192,810.97	0.00	859,335,190.49	45,262,253,158.66	0.00	123,941,280,566.97
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	49,554,340.01	634,112,492.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	683,666,832.77
	0252037001	ANAMBRA/ IMO RBDA	346,697,318.07	5,716,825,020.11	38,176,466.86	0.00	10,761,410.85	4,999,953.00	0.00	0.00	101,407,115.55	0.00	0.00	6,218,867,284.44
	0252038001	BENIN/ OWENA RBDA	1,705,971,151.48	305,639,297.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	775,015,677.29	2,786,626,125.79
	0252039001	CHAD BASIN RBDA	333,308,101.18	190,310,835.20	70,316,525.00	90,310,707.80	0.00	0.00	0.00	0.00	0.00	1,201,525,735.27	0.00	1,885,771,904.45
	0252040001	CROSS RIVER RBDA	242,839,325.08	15,019,388,521.16	539,174,881.05	329,023,099.00	0.00	226,709,619.00	0.00	0.00	114,503,546.81	17,799,023,951.75	0.00	34,270,662,943.85
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	209,125,120.04	5,941,731,354.32	0.00	0.00	0.00	0.00	0.00	0.00	16,979,976.72	0.00	0.00	6,167,836,451.08
	0252042001	LOWER BENUE RBDA	607,857,067.66	3,864,104,526.61	14,469,573.59	5,000,000.00	0.00	14,385,000.00	0.00	0.00	0.00	473,934,150.27	0.00	4,979,750,318.13
	0252043001	LOWER NIGER RBDA	703,208,473.71	2,306,340,531.22	2,199,641.50	0.00	0.00	89,616,817.17	0.00	0.00	0.00	1,877,906,544.94	387,408,180.01	5,366,680,188.55

	0252044001	NIGER DELTA RBDA	136,342,118.99	1,705,056,021.19	9,994,999.20	0.00	0.00	0.00	0.00	0.00	0.00	1,032,821,875.49	885,877,548.08	3,770,092,562.95
	0252045001	OGUN/ OSUN RBDA	257,297,383.33	382,520,698.33	232,871,107.86	10,896,520.18	0.00	343,883,866.12	0.00	0.00	0.00	851,475,260.42	29,910,889.92	2,108,855,726.16
	0252046001	SOKOTO RIMA RBDA	242,916,339.42	4,762,384,074.58	15,118,091.32	0.00	0.00	324,542,806.03	0.00	0.00	1,028,833.55	1,004,245,472.52	183,075,654.75	6,533,311,272.17
	0252047001	UPPER BENUE RBDA	419,617,856.06	3,197,598,590.88	162,470,964.62	0.00	0.00	0.00	0.00	0.00	0.00	355,891,036.98	115,765,467.45	4,251,343,915.99
	0252048001	UPPER NIGER RBDA	271,364,909.97	5,390,675,828.25	60,000,000.00	20,127,600.00	0.00	55,561,256.73	0.00	0.00	24,963,546.60	1,848,924,061.52	632,904,435.61	8,304,521,638.68
	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	184,958,242.04	289,710,799.37	223,798,042.71	174,437,538.93	85,572,238.00	153,416,059.42	0.00	0.00	6,963,120.00	290,513,388.78	146,992,555.24	1,556,361,984.49
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	6,087,000.00	8,287,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,202,582.34	65,175,000.00	224,752,382.34
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	85,509,237.80	316,556,465.38	0.00	16,114,110.00	0.00	2,610,720.00	0.00	0.00	0.00	144,059,140.00	0.00	564,849,673.18
		NIGERIA CUSTOMS SERVIVES	8,236,841,347.73	216,744,760.62	39,912,734.20	3,334,205,737.25	125,511,625.00	8,797,588.00	0.00	0.00	59,850,000.00	0.00	0.00	12,021,863,792.80

		LAW & JUSTICES SECTOR												
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	5,097,574,519.87	1,255,221,148.63	336,322,827.80	2,167,359,179.50	728,114,795.83	1,872,939,865.11	0.00	0.00	206,500,001.50	3,011,627,627.76	0.00	14,675,659,966.00
	0318002001	SUPREME COURT OF NIGERIA	10,321,983,490.57	353,056,134.44	583,716,924.04	1,643,697,249.04	184,074,198.92	1,584,181,326.12	0.00	0.00	1,692,411,283.81	511,792,100.38	0.00	16,874,912,707.32
	0318003001	COURT OF APPEAL	3,822,516,234.14	64,625,500.00	240,053,647.13	1,080,497,743.25	134,124,079.18	701,652,892.29	0.00	0.00	50,003,000.00	103,783,732.19	0.00	6,197,256,828.18
	0318004001	FEDERAL HIGH COURT-LAGOS	4,624,067,868.41	108,498,891.51	255,934,251.35	1,446,326,682.00	441,537,261.34	1,096,018,179.31	0.00	0.00	87,342,708.20	2,623,197,349.65	0.00	10,682,923,191.77
	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	92,306,430,151.45	204,330,235.00	666,363,200.00	6,248,356,182.02	712,080,344.00	7,788,738,001.00	0.00	0.00	1,117,663,450.00	324,978,920.00	0.00	109,368,940,483.47
	0318006001	SHARIA COURT OF APPEAL-ABUJA	169,769,157.69	32,154,067.83	13,730,000.00	428,290,500.00	5,134,750.00	29,724,000.05	0.00	0.00	27,824,000.00	2,000,000.00	0.00	708,626,475.57
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	25,877,491,985.97	397,941,800.00	340,990,345.00	2,355,867,722.00	429,774,510.00	2,021,005,172.50	0.00	0.00	230,915,966.00	0.00	0.00	31,653,987,501.47
	0318008001	NATIONAL INDUSTRIAL COURT	4,127,512,292.34	427,107,434.66	351,018,966.70	1,332,225,123.32	305,851,815.54	1,221,103,343.85	0.00	0.00	36,794,245.20	0.00	0.00	7,801,613,221.61
	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	53,584,738,183.10	1,944,540,099.59	755,736,560.00	2,760,041,137.00	2,711,613,991.00	5,927,659,888.61	0.00	0.00	1,833,108,746.00	0.00	0.00	69,517,438,605.30
	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	601,262,416.87	0.00	0.00	370,000,000.00	19,500,000.00	84,105,150.70	0.00	0.00	0.00	0.00	0.00	1,074,867,567.57
	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	3,550,441,477.57	84,957,087.00	42,158,349.00	661,397,492.27	160,216,844.77	582,014,431.34	0.00	0.00	0.00	2,744,757,712.75	0.00	7,825,943,394.70
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	93,359,312.10	0.00	160,467,036.25	208,635,384.81	38,433,195.56	0.00	0.00	0.00	8,000,000.00	0.00	428,074,050.00	936,968,978.72
	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	0.00	0.00	0.00	45,731,461.35	13,221,625.00	0.00	0.00	0.00	0.00	0.00	58,953,086.35
	0326003001	LEGAL AID COUNCIL	24,464,652.62	0.00	7,662,483.21	0.00	1,521,450.00	10,877,950.00	0.00	0.00	0.00	0.00	0.00	44,526,535.83
	0326004001	COUNCIL OF LEGAL EDUCATION	400,434,850.89	54,362,727.49	39,265,883.23	147,555,555.00	205,500.00	0.00	0.00	0.00	0.00	137,407,888.55	0.00	779,232,405.16
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	32,280,891.44	4,970,143.00	0.00	3,415,816.00	0.00	8,100,000.00	0.00	0.00	10,055,975.00	9,263,900.00	0.00	68,086,725.44
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	407,762,660.87	0.00	47,699,705.23	118,793,567.00	41,545,628.65	77,598,230.42	0.00	0.00	0.00	1,146,746,068.63	808,069,041.85	2,648,214,902.65
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	17,944,688.58	731,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35,000,000.00	40,000,000.00	93,676,288.58
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	0.00	0.00	159,529,868.60	0.00	0.00	0.00	0.00	0.00	3,000,000.00	18,433,900.00	180,963,768.60
	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000.00
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	13,836,250.00	371,400.00	64,959,999.97	652,600.00	5,967,600.00	0.00	0.00	10,587,500.00	24,979,088.87	1,323,068,354.51	1,444,422,793.35
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	271,294,908.73	449,000.00	162,530,796.00	16,039,450.00	26,599,463.20	0.00	0.00	0.00	0.00	0.00	476,913,617.93
	0344001001	CODE OF CONDUCT BUREAU	0.00	303,112,842.55	423,000,000.00	0.00	7,197,840.00	39,740,090.45	0.00	0.00	176,879,552.25	0.00	0.00	949,930,325.25
		REGIONAL SECTOR												

	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	1,137,663,265.44	17,771,848,377.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,117,233,675.91	0.00	27,026,745,318.69
	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	4,058,720,671.04	35,745,910,065.22	336,608,671.94	0.00	78,695,671.76	6,447,375.00	0.00	0.00	96,268,103.88	100,877,391.27	1,083,791,845.15	41,507,319,795.26
	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,049,999,999.30	0.00	41,049,999,999.30
		SOCIAL SECTOR												
		NATIONAL CENTER FOR WOMEN DEVELOPMENT	2,221,321.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	286,209,591.40	0.00	288,530,912.40
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	722,980,600.63	105,005,224.75	34,852,106.00	124,599,777.00	0.00	247,819,587.00	0.00	0.00	412,800,141.61	187,836.50	0.00	1,648,245,273.49
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	73,906,500.00	205,339,135.88	598,227,157.80	497,187,175.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,374,659,968.68
	0513021002	NIGERIA FOOTBALL FEDERATION	34,087,900.00	34,161,000.00	13,973,283.46	77,549,999.99	11,139,700.01	24,474,750.00	0.00	0.00	17,958,357.99	8,030,805.00	0.00	221,375,796.45
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	275,870,604.00	15,637,275.00	496,510.00	45,662,760.00	36,692,721.00	34,238,142.75	0.00	0.00	0.00	22,114,582.98	0.00	430,712,595.73
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	256,390,170.75	0.00	105,017,835.35	0.00	21,416,050.00	2,777,200.00	0.00	0.00	0.00	321,701,647.08	0.00	707,302,903.18
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	3,238,352,944.73	291,725,805.81	460,929,304.00	60,000,000.00	30,070,101.00	160,808,323.75	0.00	0.00	11,000,000.00	84,662,649.00	2,476,252,716.55	6,813,801,844.84
	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	564,310,144.73	825,855,724.50	86,747,870.65	261,225,872.34	67,892,568.23	137,610,774.00	0.00	0.00	1,579,699.00	507,117,690.86	122,626,309.20	2,574,966,653.51
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	23,481,342,699.63	0.00	30,574,145.92	214,990,505.91	349,602,832.11	1,593,222,547.35	0.00	0.00	0.00	4,062,538,940.73	0.00	29,732,271,671.65
	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	39,587,744.27	0.00	0.00	18,066,192.00	0.00	19,199,994.54	0.00	0.00	0.00	20,230,734.00	0.00	97,084,664.81
	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56,588,082.28
	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	117,879,894.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,917,153.48	0.00	130,797,048.37
	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	15,522,288.52	0.00	0.00	0.00	10,499,200.00	0.00	0.00	0.00	61,317,132.00	0.00	87,338,620.52
	0517008001	NATIONAL LIBRARY OF NIGERIA	1,045,550,017.03	270,724,664.92	137,236,716.93	27,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,480,511,398.88
	0517009001	NATIONAL EXAMINATIONS COUNCIL	2,403,218,708.39	0.00	55,493,772.00	12,652,547.65	2,144,535,596.00	124,664,610.00	0.00	0.00	0.00	1,195,479,730.85	0.00	5,936,044,964.89
	0517010001	MASS LITERACY COUNCIL	25,017,922.29	700,000.00	440,524,514.84	70,327,861.42	5,725,009.00	34,430,409.50	0.00	0.00	0.00	221,522,886.05	0.00	798,248,603.10
	0517011001	NOMADIC EDUCATION COMMISSION	132,063,416.20	0.00	0.00	46,145,900.75	35,171,850.00	49,641,847.50	0.00	0.00	0.00	0.00	0.00	263,023,014.45
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	784,578.20	0.00	0.00	73,640,000.00	0.00	1,511,120.00	0.00	0.00	1,538,900.00	246,534,078.20	0.00	324,008,676.40
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	6,992,445.00	714,950.00	41,486,978.00	53,208,582.86	0.00	0.00	0.00	0.00	0.00	0.00	102,402,955.86
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	410,662,882.45	59,742,000.00	43,572,999.25	228,125,140.49	297,033,294.92	329,539,331.90	0.00	0.00	0.00	45,734,058.74	51,020,800.00	1,465,430,507.75
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	17,321,818.50	0.00	0.00	6,869,593.50	0.00	2,021,250.00	0.00	0.00	0.00	38,325,441.00	0.00	64,538,103.00
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	19,382,986.53	0.00	41,018,120.00	396,167,740.01	5,488,050.00	450,740,449.02	0.00	0.00	0.00	52,633,418.15	0.00	965,430,763.71
	0517017001	NATIONAL TEACHERS INSTITUTE	71,048,430.21	0.00	0.00	74,934,076.27	890,000.00	0.00	0.00	0.00	0.00	499,050,961.71	97,219,608.75	743,143,076.94
	0517018001	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	0.00	0.00	132,113,238.99	90,499,559.46	0.00	2,508,240,640.55
	0517018002	FEDERAL POLYTECHNIC BAUCHI	192,314,995.63	0.00	29,220,640.29	0.00	10,210,884.23	52,083,774.21	0.00	0.00	59,219,874.54	328,306,205.32	0.00	671,356,374.22
	0517018003	FEDERAL POLYTECHNIC BIDA	3,338,968,708.94	536,266,429.65	251,323,009.59	166,747,353.05	313,102,404.39	766,996,718.84	0.00	0.00	1,284,500,483.00	203,412,876.82	0.00	6,861,317,984.28
	0517018004	FEDERAL POLYTECHNIC IDAH	1,562,688,546.71	417,706,018.15	358,061,875.36	203,284,769.00	0.00	495,083,481.00	0.00	0.00	277,672,935.00	0.00	0.00	3,314,497,625.22
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	424,945,794.65	0.00	3,987,671.25	357,000.00	38,492,737.50	2,706,740.00	0.00	0.00	0.00	246,428,042.01	0.00	716,917,985.41
	0517018006	FEDERAL POLYTECHNIC MUBI	11,565,565.00	12,024,990.87	4,857,500.00	60,000.00	8,848,079.94	25,463,068.76	0.00	0.00	1,539,500.00	143,804,618.06	0.00	208,163,322.63
	0517018007	FEDERAL POLYTECHNIC NASARAWA	17,380,928.04	99,939,294.13	10,198,310.17	37,294,560.51	20,734,776.33	223,205,930.27	0.00	0.00	247,801,279.69	702,652,890.95	0.00	1,359,207,970.09
	0517018008	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	0.00	0.00	110,506,388.00	2,415,593,156.41	42,274,431.00	6,703,744,374.71

	0517018009	FEDERAL POLYTECHNIC KADUNA	716,580,183.84	16,194,834.77	6,715,583.26	24,711,948.10	202,138,029.80	409,577,020.34	0.00	0.00	44,615,963.39	22,900,721.43	0.00	1,443,434,284.93
	0517018010	FEDERAL POLYTECHNIC OFFA	2,544,582,746.50	44,625,364.60	211,201,236.70	238,361,265.20	62,887,420.30	548,401,922.41	0.00	0.00	15,237,195.18	337,384,885.50	0.00	4,002,682,036.39
	0517018011	FEDERAL POLYTECHNIC EDE	73,077,449.72	33,312,852.22	19,600,000.00	68,573,000.00	42,564,623.73	58,473,463.01	0.00	0.00	0.00	54,155,762.16	0.00	349,757,150.84
	0517018012	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	0.00	0.00	0.00	609,959,859.91	0.00	1,062,652,911.03
	0517018013	FEDERAL POLYTECHNIC NEKEDE	480,348,581.19	197,349,195.92	6,783,166.00	0.00	51,923,689.00	274,572,923.81	0.00	0.00	2,900,000.00	142,492,080.50	0.00	1,156,369,636.42
	0517018014	FEDERAL POLYTECHNIC OKO	1,716,733,394.00	193,710,841.91	553,217,733.00	306,567,832.00	1,875,119,908.86	883,481,688.38	0.00	0.00	946,016,741.25	1,334,638,997.31	0.00	7,809,487,136.71
	0517018015	FEDERAL POLYTECHNIC DAMATURU	1,603,013,183.00	84,516,194.70	109,656,018.00	95,436,005.00	128,884,360.00	952,577,475.00	0.00	0.00	124,450,811.00	0.00	0.00	3,098,534,046.70
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	90,372,425.18	97,409,309.57	19,105,064.88	0.00	77,256,396.46	79,496,396.80	0.00	0.00	0.00	90,455,847.29	0.00	454,095,440.18
	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	47,114,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,114,000.00
	0517018018	FEDERAL POLYTECHNIC ILARO	2,287,533,766.54	395,986,632.57	309,369,515.48	246,644,285.84	255,898,865.45	500,940,838.21	0.00	0.00	411,954,970.27	23,350,847.93	0.00	4,431,679,722.29
	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	14,455,945.74	0.00	0.00	123,762,374.49	3,517,086.53	0.00	0.00	0.00	90,500,903.00	0.00	232,236,309.76
	0517018020	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	0.00	0.00	0.00	1,272,545,440.13	0.00	6,046,431,368.12
	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	18,821,147.50	64,092,550.00	1,250,000.00	4,404,754.54	0.00	0.00	0.00	8,518,166.44	22,636,820.86	0.00	119,723,439.34
	0517018022	FEDERAL POLYTECHNIC BONNY	18,103,791.00	0.00	0.00	19,190,475.00	0.00	12,059,250.84	0.00	0.00	0.00	0.00	0.00	49,353,516.84
	0517018023	FEDERAL POLYTECHNIC UKANA	126,400,877.16	46,262,976.20	10,058,000.00	0.00	0.00	8,002,316.07	0.00	0.00	0.00	111,502,537.25	0.00	302,226,706.68
	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	129,553,087.39	0.00	61,200.00	22,436,643.34	45,351,787.00	4,275,318.78	0.00	0.00	2,662,410.00	76,009,216.20	0.00	280,349,662.71
	0517018025	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	0.00	0.00	43,781,120.55	955,866,308.84	73,000,002.71	1,345,735,470.74
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	172,240,808.33	0.00	132,419,945.95	313,031,826.00	825,509,790.47	501,396,595.58	0.00	0.00	272,204,296.67	250,234,183.20	2,093,456,886.57	4,560,494,332.77
	0517019002	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	0.00	0.00	147,904,133.00	1,201,817,835.62	1,410,558,921.96	4,154,181,834.94
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	152,486,922.16	0.00	0.00	0.00	15,644,020.50	120,234,762.54	0.00	0.00	0.00	56,010,711.80	32,482,800.14	376,859,217.14
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	14,594,052.00	24,821,544.36	0.00	30,476.19	17,265,728.65	140,173,798.18	0.00	0.00	0.00	627,254,350.76	198,934,700.29	1,023,074,650.43
	0517019005	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	0.00	0.00	182,149,931.25	741,273,723.95	5,806,830,529.98	17,687,350,455.95
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	5,000,000.00	0.00	0.00	13,822,664.00	0.00	0.00	0.00	0.00	9,450,945.85	27,240,855.26	14,868,157.52	70,382,622.63
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	362,055,482.45	8,777,380.14	53,954,493.28	15,447,943.79	25,611,529.80	58,114,011.14	0.00	0.00	0.00	72,403,806.52	202,841,461.13	799,206,108.25
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	116,392,835.34	5,852,090.54	0.00	23,897,056.11	12,588,039.71	112,398,582.06	0.00	0.00	0.00	14,135,089.80	215,997,684.42	501,261,377.98
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	178,696,663.04	19,767,500.00	14,493,168.50	6,251,175.00	2,666,100.00	4,792,340.00	0.00	0.00	0.00	100,154,119.35	40,002,420.13	366,823,486.02
	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	20,896,588.84	5,198,940.00	0.00	28,400,000.00	18,484,800.00	60,217,266.52	0.00	0.00	0.00	84,324,976.76	128,337,846.75	345,860,418.87
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	2,533,264,718.82	203,899,877.00	583,464,797.93	532,354,678.02	331,490,776.17	1,571,783,616.97	0.00	0.00	4,921,700.00	415,937,948.58	5,345,431,093.49	11,522,549,206.98
	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	153,448,085.22	0.00	226,526,233.00	263,241,080.00	176,046,988.24	708,025,166.86	0.00	0.00	411,017,064.86	448,841,723.60	2,543,450,035.63	4,930,596,377.41
	0517019013	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	0.00	0.00	449,590,639.15	660,641,156.97	0.00	5,371,960,961.72
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	521,226,029.82	27,180,015.93	51,611,229.79	7,410,328.94	101,724,220.09	228,957,662.96	0.00	0.00	61,890,531.50	139,800,552.58	0.00	1,139,800,571.61
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	757,595,868.84	21,859,674.98	4,278,351.37	34,155,463.00	53,499,939.01	106,161,833.99	0.00	0.00	0.00	19,913,730.38	0.00	997,464,861.57
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	241,941,244.74	8,812,503.01	42,804,367.75	10,840,435.00	85,262,075.70	114,755,327.37	0.00	0.00	19,752,108.22	311,021,138.89	0.00	835,189,200.68
	0517019017	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	0.00	0.00	9,939,384.00	144,153,199.99	0.00	3,100,637,263.60
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	26,571,220.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,094,969.00	0.00	0.00	40,666,189.58

	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	2,936,221,957.52	0.00	213,770.00	44,870,164.00	404,655,856.29	692,919,850.00	0.00	0.00	48,289,219.00	36,355,568.62	0.00	4,163,526,385.43
	0517019020	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	0.00	0.00	170,944,117.69	0.00	2,061,684,732.21
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	136,958,718.61	12,916,433.35	6,777,587.85	0.00	4,884,235.00	464,000.00	0.00	0.00	0.00	0.00	0.00	162,000,974.81
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	737,995,052.26	972,200.00	0.00	49,720,935.00	1,125,000.00	0.00	0.00	0.00	0.00	32,973,420.00	2,623,976,198.18	3,446,762,805.44
	0517021001	UNIVERSITY OF IBADAN	1,374,980,133.53	198,784,657.73	45,383,934.61	249,835,447.78	190,109,040.73	114,969,959.46	0.00	0.00	41,029,827.24	43,387,713.00	24,316,542.59	2,282,797,256.67
	0517021002	UNIVERSITY OF LAGOS	65,273,406,198.67	113,705,819.72	13,631,614.12	440,854,911.00	2,030,241,355.88	1,188,107,431.71	0.00	0.00	861,322.50	9,029,721,738.67	0.00	78,090,530,392.27
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	1,157,059,848.52	86,294,783.95	18,025,000.00	24,748,900.00	25,383,078.02	61,273,991.29	0.00	0.00	62,237,999.12	-440,974,310.92	0.00	994,049,289.98
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	1,366,837,080.26	1,220,521,749.82	5,048,657.79	0.00	19,832,676.98	43,420,316.29	0.00	0.00	0.00	0.00	6,980,945.00	2,662,641,426.14
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	433,198,793.78	0.00	0.00	89,763,336.70	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00	523,112,130.48
	0517021006	UNIVERSITY OF BENIN	6,749,801,097.54	85,725,347.68	19,848,594.65	0.00	85,532,984.00	99,431,708.25	0.00	0.00	54,321,648.77	567,132,401.95	0.00	7,661,793,782.84
	0517021007	UNIVERSITY OF JOS	2,549,075,500.01	104,693,508.32	47,004,531.98	278,824,956.69	100,948,511.71	95,061,502.81	0.00	0.00	61,572,234.26	19,900,188.94	0.00	3,257,080,934.72
	0517021008	UNIVERSITY OF CALABAR	884,792,755.11	473,618,370.07	98,196,855.00	77,080,000.00	22,970,079.00	91,576,318.00	0.00	0.00	436,178,892.86	1,419,501,381.01	0.00	3,503,914,651.05
	0517021009	UNIVERSITY OF ILORIN	18,205,868,119.31	241,577,635.21	337,755,525.16	1,014,496,973.57	380,266,071.83	111,218,647.15	0.00	17,126,550.52	6,465,095,289.36	13,281,082,184.88	0.00	40,054,486,996.99
	0517021010	UNIVERSITY OF ABUJA	12,117,707,937.36	35,204,613.19	699,628,461.35	857,882,701.17	230,426,400.16	1,228,513,104.71	0.00	0.00	40,226,186.25	2,034,186,053.18	0.00	17,243,775,457.37
	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	4,752,000.00	0.00	43,050,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,802,000.00
	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,038,187.79
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	262,508,310.32	9,465,837.00	0.00	75,700,000.00	85,789,227.70	121,929,573.99	0.00	0.00	122,788,200.14	29,013,970.25	0.00	707,195,119.40
	0517021014	UNIVERSITY OF PORT HARCOURT	13,102,583,312.74	646,714,765.75	17,864,175.00	638,708,874.00	1,891,328,650.49	2,292,904,132.99	0.00	0.00	0.00	13,450,845,380.59	0.00	32,040,949,291.56
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	928,406,686.62	116,432,755.21	0.00	35,150,000.00	31,099,022.20	84,493,247.25	0.00	0.00	54,211,864.43	16,338,194.21	369,485,270.04	1,635,617,039.96
	0517021016	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	0.00	0.00	22,106,883.14	920,956,771.14	60,894,700.39	1,592,862,463.74
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	437,945,098.59	150,874,189.32	24,274,886.75	6,785,714.28	11,507,273.17	31,069,009.73	0.00	0.00	6,186,917.60	0.00	3,150,000.00	671,793,089.44
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	0.00	0.00	78,504,311.32	0.00	0.00	0.00	0.00	0.00	48,688,271.73	0.00	127,192,583.05
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	690,027,448.90	344,454,630.16	503,403,110.00	387,433,847.86	629,469,073.28	933,450,310.72	0.00	0.00	1,746,425,630.83	0.00	54,732,141,845.00	59,966,805,896.75
	0517021020	UNIVERSITY OF UYO	805,446,942.00	81,828,011.71	100,500.00	150,920,000.00	7,422,340.00	225,762,767.00	0.00	0.00	30,094,252.00	23,936,675.00	78,899.51	1,325,590,387.22
	0517021021	UNIVERSITY OF MAIDUGURI	54,860,794.11	163,608,734.52	0.00	35,717,440.00	132,290,137.65	31,955,645.05	0.00	0.00	44,607,509.03	383,586,761.97	788,328,125.68	1,634,955,148.01
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	403,119,042.30	48,034,261.99	23,593,959.91	246,240,169.99	65,105,622.11	116,505,350.69	0.00	0.00	48,614,602.05	419,684,365.86	0.00	1,370,897,374.90
	0517021023	BAYERO UNIVERSITY, KANO	1,613,466,984.86	628,454,516.86	64,694,208.43	102,000,241.72	79,096,847.00	346,423,598.32	0.00	0.00	126,204,442.05	124,076,778.00	0.00	3,084,417,617.24
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	440,886,616.15	43,439,653.08	0.00	54,103,290.51	3,458,399.51	31,167,521.73	0.00	0.00	262,472,005.87	254,808,059.30	25,494,594.99	1,115,830,141.14
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	16,476,945.84	277,704,029.48	141,360,053.00	105,395,218.33	84,183,505.62	220,184,244.08	0.00	0.00	84,789,763.76	405,733,421.04	639,597,045.35	1,975,424,226.50
	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	6,975,079.71	10,558,875.43	0.00	23,875,625.00	0.00	0.00	0.00	0.00	0.00	6,479,706.22	0.00	47,889,286.36
	0517021027	ARABIC LANGUAGE VILLAGE BORNO	19,963,383.49	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	100,250,000.00	120,216,383.49
	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	67,181,778.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,287,904.14	0.00	72,469,682.40
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	540,141,428.03	225,778,927.17	0.00	26,528,600.00	54,067,830.07	145,046,449.95	0.00	0.00	236,125,343.73	66,710,908.87	8,473,872.95	1,302,873,360.77
	0517021030	FEDERAL UNIVERSITY OTUOKE	11,694,787.34	13,600.00	8,677,164.52	93,405,555.00	3,006,047.66	48,630,833.70	0.00	0.00	49,725,793.70	102,906,583.75	0.00	318,060,365.67
	0517021031	FEDERAL UNIVERSITY DUTSE	1,158,538,025.72	198,337,697.75	55,390,403.50	53,521,279.61	300,294,750.66	192,187,816.32	0.00	0.00	0.00	124,315,343.55	0.00	2,082,585,317.11

	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	898,066,925.63	661,240,017.50	320,000.00	60,752,100.50	75,339,262.22	102,793,452.67	0.00	0.00	159,405,234.14	22,878,054.00	0.00	1,980,795,046.66
	0517021033	FEDERAL UNIVERSITY LAFIA	150,976,549.75	235,400,314.62	0.00	59,612,500.00	0.00	22,585,710.00	0.00	0.00	0.00	0.00	0.00	468,575,074.37
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	1,041,173,655.16	283,091,836.04	308,689,349.00	354,877,688.00	111,714,196.25	531,991,180.70	0.00	0.00	404,627,405.30	404,547,817.45	0.00	3,440,713,127.90
	0517021035	FEDERAL UNIVERSITY KASHERE	579,332,432.35	38,280,994.70	0.00	0.00	910,000.00	0.00	0.00	0.00	27,459,731.33	320,208,795.00	0.00	966,191,953.38
	0517021036	FEDERAL UNIVERSITY LOKOJA	213,865,886.84	108,751,705.07	130,000.00	6,601,878.54	8,810,936.17	35,656,028.69	0.00	0.00	5,361,500.00	0.00	0.00	379,177,935.31
	0517021037	FEDERAL UNIVERSITY WUKARI	915,877,818.67	34,338,835.10	0.00	58,656,220.47	24,842,127.98	222,807,447.46	0.00	0.00	160,296,640.05	14,551,689.37	0.00	1,431,370,779.10
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	384,032,674.89	143,165,351.83	6,670,071.43	1,400,000.00	0.00	22,215,171.82	0.00	0.00	53,204,781.79	139,507,371.88	0.00	750,195,423.64
	0517021039	FEDERAL UNIVERSITYOF GASHUA	521,848,499.27	227,863,587.10	701,518.45	34,680,000.00	47,247,537.50	64,975,286.40	0.00	0.00	74,479,983.22	79,297,176.04	0.00	1,051,093,587.98
	0517021040	FEDERAL UNIVERSITYOF GUSAU	345,959,967.40	142,611,804.40	158,000.00	19,980,000.00	2,954,690.48	61,514,318.86	0.00	0.00	109,312,937.92	0.00	0.00	682,491,719.06
	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	60,629,705.20	23,127,049.50	1,415,000.00	0.00	0.00	0.00	0.00	0.00	0.00	112,815,261.85	0.00	197,987,016.55
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	613,043,575.23	4,909,731.25	10,703,878.58	16,275,762.05	9,997,456.26	20,332,687.21	0.00	0.00	0.00	39,241,554.77	0.00	714,504,645.35
	0517024001	NATIONAL OPEN UNIVERSITY	476,875,719.01	49,728,106.43	203,116,704.37	38,587,500.00	948,844,751.00	572,376,036.02	0.00	0.00	38,419,816.97	0.00	0.00	2,327,948,633.80
	0517026001	F.S.C. SOKOTO	10,369,702.00	0.00	0.00	8,195,000.00	0.00	0.00	0.00	0.00	0.00	124,752,772.76	0.00	143,317,474.76
	0517026002	FGC AZARE	0.00	13,353,292.58	3,018,750.00	0.00	41,555,782.00	2,823,093.63	0.00	0.00	230,000.00	257,334,159.72	0.00	318,315,077.93
	0517026003	FGC BUNI-YADI	48,059,786.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	443,192,910.30	0.00	491,252,696.30
	0517026004	FGC BIRIN YAURI	0.00	16,657,657.00	0.00	0.00	20,549,294.95	0.00	0.00	0.00	0.00	208,046,539.52	0.00	245,253,491.47
	0517026005	FGC DAURA	0.00	4,237,892.01	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	72,571,534.52	0.00	77,209,426.53
	0517026006	FGC GANYE	0.00	37,895,494.75	0.00	12,951,011.50	0.00	13,848,786.60	0.00	0.00	0.00	105,745,729.69	0.00	170,441,022.54
	0517026007	FGC GARKI	0.00	44,641,039.75	0.00	0.00	0.00	7,615,624.99	0.00	0.00	0.00	123,518,864.54	0.00	175,775,529.28
	0517026008	FGC IJANIKIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154,481,571.91	0.00	154,481,571.91
	0517026009	FGC IKET NISE	0.00	18,264,886.08	0.00	0.00	0.00	14,808,000.00	0.00	0.00	0.00	67,412,654.27	0.00	100,485,540.35
	0517026010	FGC IKET VANDAKYA	0.00	22,732,879.75	11,913,000.00	0.00	12,005,000.00	1,868,000.00	0.00	0.00	301,594.72	71,362,000.00	0.00	120,182,474.47
	0517026011	FGC IKOM	12,179,305.64	37,457,518.75	0.00	0.00	0.00	7,400,000.00	0.00	0.00	0.00	207,955,875.85	0.00	264,992,700.24
	0517026012	FGC IKOT EKPENE	166,823,705.98	59,618,042.43	0.00	0.00	3,230,000.00	0.00	0.00	0.00	0.00	31,226,742.80	0.00	260,898,491.21
	0517026013	FGC IKURIN	0.00	34,535,238.34	0.00	0.00	14,000,000.00	6,406,000.00	0.00	0.00	1,419,926.56	85,271,710.18	30,000,000.00	171,632,875.08
	0517026014	FGC JOS	74,353,805.34	12,774,711.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,107,625.45	176,236,142.49
	0517026015	FGC KADUNA	39,331,879.50	0.00	0.00	0.00	0.00	34,020,000.00	0.00	0.00	0.00	0.00	92,649,003.66	166,000,883.16
	0517026016	FGC KANO	24,321,926.01	17,307,181.71	3,436,000.00	0.00	0.00	0.00	0.00	0.00	0.00	89,810,865.28	0.00	134,875,973.00
	0517026017	FGC KEFFI	20,763,605.73	65,645,215.77	0.00	0.00	13,480,228.13	20,855,165.63	0.00	0.00	0.00	4,639,594.70	0.00	125,383,809.96
	0517026018	FGC KIYAWA	68,668,199.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,258,000.00	0.00	106,926,199.99
	0517026019	FGC KWALI	0.00	93,993,555.17	0.00	0.00	24,797,057.85	0.00	0.00	0.00	0.00	42,315,059.37	0.00	161,105,672.39
	0517026020	FGC MAIDUGURI	63,811,125.00	13,040,355.99	6,000,000.00	0.00	0.00	1,275,700.00	0.00	0.00	0.00	108,516,244.60	0.00	192,643,425.59
	0517026021	FGC MINJIBIR	0.00	71,292,855.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	147,787,307.78	0.00	219,080,163.68
	0517026022	FGC MINNA	21,670,785.00	2,000,000.01	0.00	0.00	2,497,000.00	11,327,100.00	0.00	0.00	0.00	83,142,781.00	0.00	120,637,666.01
	0517026023	FGC ODIKOLOGUNA	22,999,999.97	7,199,449.43	0.00	0.00	145,000.00	4,021,150.00	0.00	0.00	0.00	161,937,611.06	0.00	196,303,210.46

	0517026024	FGC ODOGBOLU	77,386,496.70	33,963,997.79	0.00	0.00	5,926,024.99	0.00	0.00	0.00	11,019,875.18	88,719,637.77	0.00	217,016,032.43
	0517026025	FGC OGBOMOSHMO	116,530,518.03	0.00	0.00	0.00	0.00	1,750,000.00	0.00	0.00	0.00	80,451,671.03	0.00	198,732,189.06
	0517026026	FGC OGOJA	113,006,146.00	20,174,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,286,639.22	0.00	181,467,160.22
	0517026027	FGC OHAFIA	4,254,868.00	156,805,405.17	906,775.00	0.00	697,519.00	12,165,002.03	0.00	0.00	556,953.00	12,606,691.25	0.00	187,993,213.45
	0517026028	FGC OKIGWE	54,682,426.60	22,055,428.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,218,906.90	0.00	123,956,762.36
	0517026029	FGC OKPOSI	65,972,326.42	19,621,999.95	0.00	0.00	0.00	6,985,000.00	0.00	0.00	0.00	139,425,389.28	0.00	232,004,715.65
	0517026030	FGC ONITSHA	35,455,511.76	23,233,678.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,999,171.10	0.00	106,688,361.15
	0517026031	FGC PORT HARCOURT	30,800,863.38	32,544,344.01	0.00	0.00	0.00	72,000.00	0.00	0.00	0.00	23,142,266.35	0.00	86,559,473.74
	0517026032	FGC POTISKUM	34,350,000.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,693,000.00	0.00	150,043,000.60
	0517026033	FGC RUBBOCHI	0.00	70,226,927.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,396,874.24	0.00	101,623,801.36
	0517026034	FGC SOKOTO	20,000,000.00	0.00	0.00	14,999,999.70	0.00	9,300,000.00	0.00	0.00	0.00	79,439,314.99	0.00	123,739,314.69
	0517026035	FGC UGWOLAWO	77,286,815.50	62,442,014.46	13,835,794.47	0.00	1,825,000.00	2,926,530.00	0.00	0.00	2,496,229.00	20,959,451.44	0.00	181,771,834.87
	0517026036	FGC WARRI	39,590,656.10	0.00	0.00	11,193,000.00	392,000.00	10,720,000.00	0.00	0.00	0.00	86,204,100.00	0.00	148,099,756.10
	0517026037	FGC ZARIA	0.00	0.00	0.00	0.00	1,791,588.75	0.00	0.00	0.00	0.00	81,894,617.37	0.00	83,686,206.12
	0517026038	FGC, BILLIRI	12,156,448.81	57,037,299.21	0.00	0.00	0.00	9,525,096.80	0.00	0.00	0.00	216,076,647.15	0.00	294,795,491.97
	0517026039	FGC, IDO-ANI	3,320,000.00	36,975,745.00	0.00	11,950,000.00	0.00	45,000,000.00	0.00	0.00	0.00	167,148,352.27	0.00	264,394,097.27
	0517026040	FGC, IKOLE	57,175,183.70	3,531,071.50	0.00	0.00	0.00	3,762,050.00	0.00	0.00	0.00	93,444,866.57	0.00	157,913,171.77
	0517026041	FGGC ABAJI	0.00	67,910,414.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,509,469.65	0.00	102,419,884.56
	0517026042	FGGC ABULOMA	3,000,000.00	12,766,341.60	19,803,042.00	0.00	0.00	0.00	0.00	0.00	0.00	120,768,002.88	0.00	156,337,386.48
	0517026043	FGGC AKURE	0.00	32,018,047.50	0.00	0.00	0.00	16,100,000.00	0.00	0.00	0.00	76,959,946.90	0.00	125,077,994.40
	0517026044	FGGC ANKA	0.00	48,694,777.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	78,519,809.55	0.00	127,214,586.67
	0517026045	FGGC BAJOGA	16,267,613.00	32,225,684.34	0.00	0.00	0.00	285,000.00	0.00	0.00	0.00	69,609,727.63	0.00	118,388,024.97
	0517026046	FGGC BAKORI	21,066,520.37	0.00	12,304,885.01	1,343,700.00	1,500,000.00	0.00	0.00	0.00	0.00	74,406,674.16	0.00	110,621,779.54
	0517026047	FGGC BAUCHI	21,118,998.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,296,377.02	0.00	122,415,375.62
	0517026048	FGGC BENIN	5,239,500.00	0.00	29,426,250.00	0.00	0.00	32,170,835.00	0.00	0.00	0.00	78,366,900.00	0.00	145,203,485.00
	0517026049	FGGC BIDA	24,620,368.50	66,283,922.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000,000.00	0.00	105,904,290.70
	0517026050	FGGC BWARI	0.00	8,918,041.40	1,575,000.00	0.00	0.00	2,322,750.00	0.00	0.00	0.00	113,559,675.05	0.00	126,375,466.45
	0517026051	FGGC CALABAR	0.00	11,704,234.10	0.00	0.00	0.00	7,900,400.00	0.00	0.00	1,396,934.89	103,957,750.62	0.00	124,959,319.61
	0517026052	FGGC EFON ALAYE	190,000.00	118,573,907.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,827,674.90	0.00	236,591,582.10
	0517026053	FGGC EFON IMNRINGI	0.00	46,890,754.47	0.00	0.00	0.00	4,052,112.70	0.00	0.00	0.00	117,840,096.54	0.00	168,782,963.71
	0517026054	FGGC ENUGU	10,024,169.07	48,458,052.47	26,494,399.89	0.00	6,375,288.28	6,177,065.00	0.00	0.00	8,781,054.92	124,649,059.02	0.00	230,959,088.65
	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	19,555,000.00	0.00	9,500,000.00	0.00	2,864,000.00	0.00	0.00	0.00	133,626,560.25	0.00	165,545,560.25
	0517026056	FGGC GBOKO	56,731,828.32	4,477,184.25	0.00	0.00	5,374,950.00	0.00	0.00	0.00	0.00	23,998,775.67	0.00	90,582,738.24
	0517026057	FGGC GUSAU	91,504,956.97	20,716,777.00	0.00	26,840,000.00	0.00	0.00	0.00	0.00	0.00	85,740,667.30	0.00	224,802,401.27
	0517026058	FGGC GWANDU	57,075,426.50	51,686,577.80	0.00	10,900,000.00	0.00	0.00	0.00	0.00	0.00	229,265,014.99	0.00	348,927,019.29

	0517026059	FGGC IBILLO	0.00	0.00	0.00	0.00	0.00	4,432,000.00	0.00	0.00	0.00	118,966,772.02	0.00	123,398,772.02
	0517026060	FGGC IBUSA	0.00	1,711,500.00	849,838.56	39,748,500.00	0.00	7,090,000.00	0.00	0.00	0.00	159,169,455.54	0.00	208,569,294.10
	0517026061	FGGC IKOT-OBIO-ITONG	43,874,744.65	51,454,701.39	0.00	0.00	69,400.00	0.00	0.00	0.00	0.00	10,025,764.67	0.00	105,424,610.71
	0517026062	FGGC ILORIN	69,222,429.54	11,845,582.00	0.00	0.00	0.00	16,659,199.00	0.00	0.00	0.00	120,373,909.20	0.00	218,101,119.74
	0517026063	FGGC IPETUMODU	25,348,001.31	22,727,346.33	0.00	14,280,000.00	5,088,500.00	3,350,000.00	0.00	0.00	0.00	125,563,214.56	0.00	196,357,062.20
	0517026064	FGGC JALINGO	0.00	5,417,689.75	0.00	11,692,012.50	0.00	6,346,273.50	0.00	0.00	0.00	89,494,753.93	0.00	112,950,729.68
	0517026065	FGGC KABBA	49,757,903.44	67,999,999.05	0.00	0.00	0.00	1,857,500.00	0.00	0.00	0.00	138,515,671.26	0.00	258,131,073.75
	0517026066	FGGC KAZAURE	62,476,390.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,654,588.35	0.00	108,130,979.05
	0517026067	FGGC KEANA	5,324,889.40	42,719,789.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,247,551.43	0.00	119,292,229.95
	0517026068	FGGC LANGTANG	0.00	39,229,084.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,923,076.64	0.00	167,152,161.04
	0517026069	FGGC LEJJA	9,049,372.34	147,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,338,515.66	0.00	124,534,888.00
	0517026070	FGGC MONGUNO	25,000,000.00	61,413,723.65	0.00	10,800,000.00	0.00	5,400,000.00	0.00	0.00	0.00	81,555,200.60	0.00	184,168,924.25
	0517026071	FGGC NEW BUSA	26,690,111.59	73,820,473.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,711,265.50	0.00	220,221,850.68
	0517026072	FGGC OMU-ARAN	5,000,000.00	174,004,656.09	0.00	0.00	0.00	26,039,030.00	0.00	0.00	160,000.00	50,219,730.58	0.00	255,423,416.67
	0517026073	FGGC OWERRI	19,918,205.90	42,874,132.05	11,686,950.00	0.00	0.00	18,989,670.00	0.00	0.00	0.00	21,770,099.99	0.00	115,239,057.94
	0517026074	FGGC OYO	0.00	0.00	0.00	0.00	0.00	636,900.00	0.00	0.00	0.00	132,611,491.66	0.00	133,248,391.66
	0517026075	FGGC SHAGAMU	27,340,197.00	61,107,072.20	0.00	0.00	0.00	2,700,000.00	0.00	0.00	0.00	56,558,753.90	0.00	147,706,023.10
	0517026076	FGGC GUMI TAMBAWAL	0.00	5,498,000.00	0.00	8,855,000.00	0.00	0.00	0.00	0.00	0.00	132,910,010.54	0.00	147,263,010.54
	0517026077	FGGC UMUAHIA	7,557,375.00	41,099,487.45	0.00	3,387,777.81	1,912,918.01	10,358,844.21	0.00	0.00	0.00	51,882,259.83	0.00	116,198,662.31
	0517026078	FGGC WUKARI	0.00	51,089,076.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,047,881.55	0.00	117,136,957.97
	0517026079	FGGC, YOLA	0.00	30,489,897.95	0.00	0.00	3,698,100.00	14,560,715.10	0.00	0.00	0.00	9,641,628.64	0.00	58,390,341.69
	0517026080	FSTC AHOADA	500,000.00	240,000.00	0.00	0.00	0.00	74,384,835.98	0.00	0.00	0.00	42,036,681.80	0.00	117,161,517.78
	0517026081	FSTC AWKA	150,000.00	5,495,559.04	12,445,020.00	0.00	0.00	55,220,322.46	0.00	0.00	0.00	6,487,388.38	0.00	79,798,289.88
	0517026082	FSTC JUBU-IMUSHIN	13,006,222.00	22,985,358.63	5,034,800.00	0.00	0.00	41,614,150.14	0.00	0.00	0.00	42,316,665.67	0.00	124,957,196.44
	0517026083	FSTC MICHIKA	27,219,211.50	29,743,000.00	0.00	0.00	2,828,083.15	57,857,688.82	0.00	0.00	0.00	8,027,035.00	0.00	125,675,018.47
	0517026084	FSTC TUNGBO - YENAGOA	10,937,137.50	9,136,700.00	0.00	0.00	0.00	139,863,712.87	0.00	0.00	0.00	77,377,140.89	0.00	237,314,691.26
	0517026085	FSTC USI-EKITI	2,540,000.00	11,916,000.00	0.00	0.00	0.00	110,525,549.08	0.00	0.00	0.00	55,766,658.00	0.00	180,748,207.08
	0517026086	FTC IKARE	0.00	87,018,863.70	0.00	0.00	0.00	21,805,756.05	0.00	0.00	51,207,651.00	57,136,703.28	0.00	217,168,974.03
	0517026087	FTC ILESA	0.00	5,739,826.00	6,768,999.99	11,997,142.85	212,000.00	6,193,428.10	0.00	0.00	0.00	99,961,474.89	0.00	130,872,871.83
	0517026088	FTC JALINGO	0.00	0.00	0.00	0.00	12,378,000.00	5,000,000.00	0.00	0.00	0.00	296,156,411.31	0.00	313,534,411.31
	0517026089	FTC KAFANCHAN	0.00	0.00	948,571.43	10,000,000.00	0.00	0.00	0.00	0.00	0.00	101,774,097.08	0.00	112,722,668.51
	0517026090	FTC LASSA	0.00	3,000,000.00	0.00	14,980,000.00	0.00	55,190,740.86	0.00	0.00	0.00	86,080,950.85	0.00	159,251,691.71
	0517026091	FTC OHANSO	81,478,402.15	44,614,500.00	0.00	0.00	0.00	285,000.00	0.00	0.00	0.00	31,032,946.00	0.00	157,410,848.15
	0517026092	FTC OROZO	46,549,460.40	28,261,875.00	12,591,295.56	0.00	0.00	0.00	0.00	0.00	0.00	53,609,341.45	0.00	141,011,972.41
	0517026093	FTC OTOBI	11,600,000.00	102,919,160.72	0.00	0.00	6,769,713.00	8,096,696.00	0.00	0.00	0.00	21,542,090.60	0.00	150,927,660.32

	0517026094	FTC OTUPKO	67,249,987.98	61,936,188.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,358,812.00	0.00	163,544,988.01
	0517026095	FTC SHIRORO	0.00	71,216,352.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,977,132.73	0.00	122,193,485.51
	0517026096	FTC UROMI	68,506,825.14	350,000.00	0.00	0.00	0.00	1,500,000.00	0.00	0.00	0.00	23,447,936.00	0.00	93,804,761.14
	0517026097	FTC UYO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94,747,153.44	0.00	94,747,153.44
	0517026098	FTC YABA	0.00	16,195,399.79	36,616,436.00	15,449,950.00	0.00	0.00	0.00	0.00	0.00	25,149,316.16	0.00	93,411,101.95
	0517026099	FTC ZURU	42,728,728.35	12,832,213.05	0.00	0.00	2,475,000.01	0.00	0.00	0.00	0.00	191,812,420.59	0.00	249,848,362.00
	0517026100	KING'S COLLEGE	0.00	86,648,567.07	21,225,999.99	17,750,250.00	0.00	0.00	0.00	0.00	0.00	13,340,571.55	0.00	138,965,388.61
	0517026101	QUEEN'S COLLEGE LAGOS	0.00	125,422,479.12	3,670,000.00	19,950,000.00	6,999,999.99	0.00	0.00	0.00	0.00	85,599,711.76	0.00	241,642,190.87
	0517026102	SULEJA ACADEMY	0.00	7,746,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	353,295,414.90	0.00	361,042,164.90
	0517026103	FSTC,DOMA	25,000,000.00	17,000,000.00	7,769,025.00	0.00	7,979,696.00	5,280,653.00	0.00	0.00	0.00	100,122,157.15	0.00	163,151,531.15
	0517026104	FSTC DAYI	16,163,428.04	3,724,410.03	16,070,735.51	0.00	171,500.00	2,009,640.00	0.00	0.00	0.00	53,872,593.10	0.00	92,012,306.68
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	0.00	7,264,793.00	51,501,971.58	12,633,288.00	43,251,343.00	0.00	0.00	0.00	0.00	0.00	114,651,395.58
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	4,591,804.00	221,146,168.00	281,239,118.99	136,056,063.15	484,436,548.38	0.00	0.00	47,146,254.00	195,813,228.56	724,983,734.44	2,095,412,919.52
	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,255,698.72	63,598,321.98	268,854,020.70
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	58,912,400.00	1,007,138,697.00	106,145,325.00	0.00	4,967,485.00	2,719,270.00	0.00	0.00	0.00	4,044,176,955.76	0.00	5,224,060,132.76
	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	0.00	83,491,450.00	0.00	0.00	0.00	0.00	0.00	0.00	54,323,165.00	52,824,635.00	190,639,250.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,538,036,058.06	2,728,656,275.90	0.00	458,033,200.00	5,656,950.00	27,555,580.00	0.00	0.00	0.00	6,246,619,645.41	1,224,747,360.64	12,229,305,070.01
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	0.00	0.00	0.00	1,326,000.00	0.00	0.00	0.00	0.00	0.00	4,952,000.00	6,278,000.00
	0521006001	RADIOGRAPHERS REGISTRATION BOARD	0.00	0.00	0.00	0.00	0.00	2,708,499.24	0.00	0.00	0.00	6,978,599.24	374,750.11	10,061,848.59
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	16,760,000.00	0.00	8,040,068.10	0.00	1,200,000.00	1,200,000.00	0.00	0.00	0.00	7,500,000.00	0.00	34,700,068.10
	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	0.00	4,542,085.22	31,460,000.00	29,700,790.71	3,332,000.00	0.00	0.00	0.00	17,461,435.54	13,270,000.00	99,766,311.47
	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	0.00	255,000.00	11,157,500.00	9,617,204.20	14,089,768.86	0.00	0.00	0.00	0.00	9,277,611.12	44,397,084.18
	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	0.00	5,985,000.00	0.00	9,756,250.00	4,419,250.00	0.00	0.00	0.00	0.00	0.00	20,160,500.00
	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	0.00	15,485,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,485,500.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	0.00	265,000.00	34,167,338.10	10,632,740.00	10,773,685.00	0.00	0.00	0.00	16,181,916.91	11,760,000.00	83,780,680.01
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	31,944,889.11	5,254,969.50	170,000.00	19,465,500.00	15,211,900.00	0.00	0.00	0.00	0.00	63,622,137.74	0.00	135,669,396.35
	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,506,892.01	32,857,358.00	90,364,250.01
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	0.00	0.00	9,650,837.49	1,496,250.00	0.00	0.00	0.00	0.00	53,532,013.08	161,664,999.89	226,344,100.46
	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	16,506,100.00	40,470,999.25	1,100,000.00	0.00	0.00	0.00	0.00	0.00	44,329,532.90	28,209,999.70	130,616,631.85
	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	5,077,112.98	0.00	0.00	28,500.00	0.00	0.00	0.00	0.00	4,743,689.65	0.00	9,849,302.63
	0521018001	NURSE TUTOR TRAINING - ENUGU	7,875,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,509,100.00	5,076,965.00	18,461,065.00
	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,083,500.00	8,682,874.93	13,766,374.93
	0521020001	NURSE TUTOR TRAINNING KADUNA	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00	0.00	0.00	22,036,565.00	18,161,435.06	45,198,000.06
	0521021001	NURSE TUTOR TRAINNING IBADAN	0.00	0.00	0.00	0.00	31,500.00	220,500.00	0.00	0.00	0.00	2,660,701.00	0.00	2,912,701.00
	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,500,000.00	12,082,900.02	34,582,900.02

	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	125,929,010.46	3,757,081.10	11,131,600.00	21,423,675.00	20,199,466.00	12,342,777.00	0.00	0.00	0.00	0.00	0.00	194,783,609.56
	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	48,169,655.03	0.00	0.00	1,050,000.00	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00	50,219,655.03
	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	144,079,478.90	2,650,507.65	4,460,449.00	17,352,650.00	13,640,784.00	3,351,766.00	0.00	0.00	0.00	0.00	0.00	185,535,635.55
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	3,885,134,949.99	120,952,568.51	28,864,125.60	235,114,826.00	57,389,815.13	3,193,614,098.92	0.00	0.00	157,266,544.25	4,823,300,392.70	0.00	12,501,637,321.10
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	132,430,330.22	34,259,140.75	114,143,061.86	1,150,000.00	9,442,825.00	39,640,649.00	0.00	0.00	73,310,139.92	0.00	0.00	404,376,146.75
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	72,952,452.98	26,111,767.43	44,810,140.92	1,336,500.00	763,097.25	0.00	0.00	0.00	9,560,271.96	0.00	0.00	155,534,230.54
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	2,284,960,760.00	475,961,768.37	0.00	258,003,068.00	275,755,112.50	276,399,600.00	0.00	0.00	69,197,952.00	2,105,494,544.30	40,000,000.00	5,785,772,805.17
	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	170,701,047.21	36,897,355.08	98,507,387.58	0.00	24,010,101.01	46,150,947.00	0.00	0.00	0.00	27,075,372.61	0.00	403,342,210.49
	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	5,212,916.74	96,956,758.50	2,240,100.00	3,627,000.00	16,915,043.75	9,025,480.00	0.00	0.00	62,665,638.08	99,403,751.48	0.00	296,046,688.55
	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	29,961,793.97	38,297,768.40	4,119,716.32	0.00	26,974,175.00	32,985,875.00	0.00	0.00	111,041,627.31	43,933,367.47	0.00	287,314,323.47
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	50,681,682.72	83,586,254.20	2,922,241.00	0.00	5,310,000.00	12,315,206.96	0.00	0.00	93,036,822.00	55,638,268.53	0.00	303,490,475.41
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	59,550,662.56	165,008,746.47	265,508,185.94	0.00	10,516,205.65	30,340,186.00	0.00	0.00	144,553,918.26	64,851,862.60	0.00	740,329,767.48
	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	15,244,805.00	647,964,839.04	0.00	319,056,064.00	188,680,224.00	196,534,047.00	0.00	0.00	150,427,657.20	2,848,454,021.99	0.00	4,366,361,658.23
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	24,424,908.00	21,590,199.99	66,651,181.70	24,722,222.42	0.00	0.00	0.00	0.00	6,825,000.00	31,253,694.25	0.00	175,467,206.36
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	24,202,608.93	71,077,385.56	57,317,792.27	33,691,000.00	0.00	0.00	0.00	0.00	60,564,384.94	31,167,313.23	0.00	278,020,484.93
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	60,289,598.77	0.00	51,944,400.55	29,472,657.95	8,914,032.50	991,800.00	0.00	0.00	20,581,444.91	53,620,737.23	0.00	225,814,671.91
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	71,831,445.92	55,879,302.04	58,302,336.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186,013,084.69
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	76,925,707.39	41,279,778.18	34,794,928.90	5,781,000.00	0.00	12,248,176.00	0.00	0.00	85,019,967.00	0.00	0.00	256,049,557.47
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	41,720,640.02	2,100,000.00	105,917,892.96	11,838,440.00	0.00	1,566,870.00	0.00	0.00	25,960,430.54	74,536,818.02	0.00	263,641,091.54
	0521027001	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	0.00	0.00	149,064,371.31	371,667,597.52	0.00	602,097,423.84
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	15,108,976.01	54,195,038.22	13,558,344.27	0.00	2,849,700.00	3,834,090.00	2,000,000.00	0.00	17,288,547.31	46,548,540.78	0.00	155,383,236.59
	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	80,987,504.63	2,670,588.00	1,853,073.42	42,305,000.00	450,000.00	0.00	0.00	0.00	0.00	41,764,017.99	0.00	170,030,184.04
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	19,300,000.00	250,000.00	0.00	0.00	500,000.00	0.00	0.00	0.00	45,472,326.00	0.00	65,522,326.00
	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	20,930,127.70	6,600,000.00	7,000,000.00	12,551,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,081,827.70
	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	471,995,559.94	28,934,907.00	61,121,980.35	85,353,209.50	46,151,598.00	193,464,959.00	0.00	0.00	0.00	0.00	0.00	887,022,213.79
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	309,264,194.71	107,582,476.10	30,090,315.82	45,051,544.84	67,647,432.45	22,313,947.50	0.00	0.00	0.00	23,350,847.93	0.00	605,300,759.35
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	9,299,032.05	0.00	19,420,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,919,032.05
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	41,549,655.80	7,216,236.70	13,032,207.00	41,227,900.00	5,919,000.00	4,242,865.00	0.00	0.00	4,837,640.00	0.00	0.00	118,025,504.50
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	914,279,867.86	155,321,674.00	87,242,102.15	127,721,610.00	56,651,002.40	71,793,750.75	0.00	0.00	290,140,673.72	34,313,929.71	0.00	1,737,464,610.59
	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	38,216,078.20	0.00	227,500.00	0.00	286,600.00	40,000.00	0.00	0.00	0.00	74,741,372.88	0.00	113,511,551.08
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	181,088,632.13	0.00	141,563,731.74	38,131,579.32	1,917,012.00	45,079,298.06	0.00	0.00	128,776,256.51	20,000,000.00	0.00	556,556,509.76
	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	95,592,143.66	0.00	42,737,414.63	0.00	0.00	0.00	0.00	0.00	0.00	30,946,763.63	265,000.00	169,541,321.92
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	151,784,479.43	20,490,750.00	0.00	2,112,000.00	73,856,269.45	5,556,000.00	0.00	0.00	4,386,579.00	0.00	0.00	258,186,077.88
	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	98,266,978.16	0.00	25,000,000.00	0.00	0.00	0.00	0.00	0.00	47,000,000.00	15,000,000.00	0.00	185,266,978.16

	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	113,280,916.31	85,796,155.00	2,205,450.00	0.00	655,000.00	44,103,432.00	0.00	0.00	152,038,099.95	74,484,611.63	0.00	472,563,664.89
	0521027018	FEDERAL MEDICAL CENTRE, OWO	4,350,000.00	53,019,999.19	13,680,000.00	0.00	0.00	0.00	0.00	0.00	0.00	25,354,687.50	0.00	96,404,686.69
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	171,887,045.69	80,135,987.26	24,065,137.50	6,790,254.91	4,671,666.96	10,313,454.32	0.00	0.00	51,600,346.24	65,279,496.38	40,731,630.04	455,475,019.30
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	165,357,277.85	0.00	143,868,438.01	0.00	16,658,183.77	7,398,847.06	0.00	0.00	126,349,575.35	149,599,932.93	0.00	609,232,254.97
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	4,026,037,032.29	59,997,841.41	149,456,182.76	46,675,000.00	8,940,500.00	28,269,900.00	0.00	0.00	389,380,711.87	1,120,562,958.38	0.00	5,829,320,126.71
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	1,191,951,201.00	80,927,438.23	78,905,035.00	74,056,532.00	36,274,940.00	123,718,886.00	0.00	0.00	582,570,097.00	38,605,580.90	0.00	2,207,009,710.13
	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	65,925,031.87	0.00	8,733,233.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,658,265.47
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	348,147,547.61	1,565,625.00	25,025,230.00	7,786,392.74	0.00	948,000.00	0.00	0.00	3,360,000.00	59,943,724.40	99,348,669.48	546,125,189.23
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	68,554,251.78	38,500,000.00	0.00	15,628,780.10	25,118,218.61	0.00	0.00	113,186,347.67	65,789,371.19	342,865,384.54	669,642,353.89
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	83,636,442.85	64,713,137.92	22,339,657.00	138,000.00	14,672,828.25	0.00	0.00	0.00	25,677,823.10	27,027,352.36	238,205,241.48
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	36,501,508.66	72,217,593.80	0.00	0.00	18,881,156.34	0.00	0.00	36,751,436.91	0.00	0.00	164,351,695.71
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	6,508,200.00	41,780,000.00	1,094,400.00	11,598,620.00	28,472,072.10	0.00	0.00	118,734,940.74	35,349,773.02	56,196,159.48	299,734,165.34
	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	0.00	29,091,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,091,750.00
	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	19,466,570.00	472,490.00	7,463,983.00	0.00	0.00	40,320.00	0.00	0.00	0.00	0.00	0.00	27,443,363.00
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	51,102,188.00	1,368,700.00	147,817,709.00	133,770,392.00	63,266,041.12	258,986,792.00	0.00	0.00	705,322,453.63	108,053,785.41	27,999,375.00	1,497,687,436.16
	0521027032	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	136,038,434.70	0.00	0.00	479,200,868.00	139,715,282.02	1,320,162,996.43	2,496,960,732.65
	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	521,524,496.00	44,935,568.69	45,408,721.00	311,491,226.79	57,016,932.81	52,491,790.00	0.00	0.00	444,378,984.21	440,293,269.10	0.00	1,917,540,988.60
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	326,754,763.41	2,141,910.00	30,942,859.95	62,449,980.00	39,080,570.00	75,664,556.29	0.00	0.00	86,184,679.87	22,732,000.00	91,135,801.59	737,087,121.11
	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	917,499,628.46	0.00	34,256,647.00	1,157,422.00	410,000.00	1,673,027.00	0.00	0.00	2,428,000.00	36,885,233.04	0.00	994,309,957.50
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,736,171.20	182,537,480.25	272,273,651.45
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	1,890,365.00	53,343,683.22	165,762,759.00	87,174,283.00	2,604,000.00	10,166,420.00	0.00	0.00	42,394,985.75	7,647,000.00	107,703,736.05	478,687,232.02
	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	0.00	711,814,484.74	136,531,237.00	422,216,486.30	81,342,094.10	0.00	0.00	14,480,735.26	0.00	710,143,592.00	2,076,528,629.40
	0521027039	NATIONAL EYE CENTRE KADUNA	17,465,883.33	997,000.20	86,363,993.50	44,904,712.65	0.00	3,560,110.00	0.00	0.00	0.00	28,007,463.00	34,770,212.90	216,069,375.58
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	17,465,883.33	997,000.20	3,862,605.00	31,404,712.50	0.00	3,560,110.00	0.00	0.00	0.00	30,209,221.50	32,433,724.69	119,933,257.22
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	0.00	0.00	5,070,721.95	0.00	0.00	0.00	0.00	83,500.00	53,847,973.02	3,851,015.00	62,853,209.97
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	57,325,825.63	25,110,400.00	58,609,864.00	0.00	35,213,520.00	0.00	0.00	0.00	30,000,000.00	15,000,000.00	221,259,609.63
	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	91,784,526.32	30,987,431.44	45,453,250.00	35,746,800.00	14,537,400.00	0.00	0.00	0.00	153,934,370.72	225,279,101.80	0.00	597,722,880.28
	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,764,017.99	0.00	41,764,017.99
	0521029006	PHS, KANO	41,720,640.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41,720,640.02
	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	0.00	4,460,449.00	17,352,650.00	13,609,284.00	3,351,766.00	0.00	0.00	0.00	0.00	0.00	38,774,149.00
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	47,560,910.00	0.00	1,417,500.00	104,000.00	0.00	9,561,645.22	0.00	0.00	3,634,252.00	0.00	0.00	62,278,307.22
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	4,126,540.23	13,442,891.37	170,000.00	19,425,000.00	5,524,296.02	6,128,862.62	0.00	0.00	171,812,281.74	102,137,025.53	0.00	322,766,897.51
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	24,971,009.57	81,445,826.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106,416,836.30
	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	24,628,509.68	0.00	0.00	0.00	47,893,541.10	0.00	0.00	0.00	10,193,497.28	4,801,500.00	87,517,048.06
	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	4,637,935.70	0.00	0.00	0.00	4,234,650.00	0.00	0.00	0.00	34,520,531.62	0.00	43,393,117.32

	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	0.00	25,336,914.04	0.00	0.00	0.00	0.00	0.00	0.00	28,263,981.22	0.00	53,600,895.26
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	15,337,576.50	0.00	0.00	0.00	0.00	3,037,634.00	0.00	0.00	0.00	5,140,401.86	0.00	23,515,612.36
	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	4,997,895.00	0.00	20,770,474.13	0.00	0.00	0.00	0.00	0.00	8,487,500.39	1,000,500.06	0.00	35,256,369.58
	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	0.00	5,741,297.85	12,705,000.00	0.00	0.00	0.00	0.00	4,336,499.96	0.00	0.00	22,782,797.81
	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	0.00	3,122,768.36	0.00	2,113,356.00	283,810.00	0.00	0.00	0.00	0.00	0.00	5,519,934.36
	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	2,776,321.55	2,312,640.00	0.00	3,464,600.00	7,893,385.00	0.00	0.00	68,026,580.00	39,993,234.18	0.00	124,466,760.73
	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	9,141,212.18	6,095,900.69	24,683,877.51	0.00	0.00	0.00	0.00	0.00	0.00	105,703,448.16	0.00	145,624,438.54
	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,891,421.59	42,100,357.00	0.00	117,991,778.59
	0521049001	NATIONAL HOSPITAL	39,000,000.00	0.00	0.00	0.00	82,585,339.26	0.00	0.00	0.00	0.00	95,652,711.99	0.00	217,238,051.25
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	56,322,024.00	358,050,103.52	920,491,088.29	200,000.00	12,293,100.01	156,499,826.25	0.00	0.00	0.00	404,245,534.44	0.00	1,908,101,676.51
	0535002001	NATIONAL PARK HEADQUARTERS	0.00	223,451,805.66	17,684,095.74	0.00	3,912,387.60	56,758,071.05	0.00	0.00	0.00	0.00	0.00	301,806,360.05
	0535003001	KAINJI NATIONAL PARK	0.00	0.00	0.00	0.00	0.00	6,741,640.54	0.00	0.00	0.00	0.00	0.00	6,741,640.54
	0535004001	OYO NATIONAL PARK	0.00	4,998,812.56	0.00	0.00	0.00	9,979,872.00	0.00	0.00	0.00	0.00	0.00	14,978,684.56
	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	129,998,918.00	16,033,721.00	67,234,066.00	51,071,216.00	28,442,182.00	0.00	0.00	5,499,375.00	149,121,319.00	0.00	447,400,797.00
	0535007001	CROSS RIVER NATIONAL PARK	9,997,050.00	0.00	0.00	0.00	0.00	3,863,586.23	0.00	0.00	0.00	0.00	0.00	13,860,636.23
	0535008001	KAMUKU NATIONAL PARK	0.00	266,800.00	0.00	0.00	0.00	29,974,871.30	0.00	0.00	0.00	0.00	0.00	30,241,671.30
	0535009001	OKUMU NATIONAL PARK	0.00	17,848,907.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,848,907.75
	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	137,809,287.89	164,689,449.74	200,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302,698,737.63
	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	99,356,658.49	7,588,581.53	26,508,938.90	0.00	361,000.00	135,500.00	0.00	0.00	0.00	1,002,469.00	0.00	134,953,147.92
	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	4,348,465.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,895,412.32	0.00	21,243,878.21
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	895,364,862.26	0.00	0.00	0.00	407,761,042.95	0.00	0.00	0.00	170,954,027.56	267,314,875.65	1,741,394,808.42
	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	19,836,998.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,193,639.60	0.00	34,030,638.32
	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	0.00	27,554,230.00	12,190,000.00	32,940,000.00	76,954,601.47	0.00	0.00	0.00	0.00	93,598,656.91	243,237,488.38
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	0.00	29,642,049.00	50,307,950.00	31,725,536.00	19,600,600.00	0.00	0.00	81,057,753.00	10,900,000.00	0.00	223,233,888.00
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	26,011,125.00	33,288,706.22	161,891,111.99	37,862,800.00	380,000.00	29,125,639.36	0.00	56,766,806.26	167,679,220.70	0.00	513,005,409.53
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	21,763,405.83	0.00	0.00	0.00	0.00	25,395,098.14	0.00	0.00	0.00	82,432,389.85	0.00	129,590,893.82
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	0.00	0.00	60,677,805.82	20,844,694.62	50,000,000.00	0.00	0.00	0.00	43,519,500.00	0.00	175,042,000.44
	0543001001	NATIONAL POPULATION COMMISSION					145,158,358.51	56,320,610.00	0.00	0.00	0.00	1,178,758,831.05	1,667,815,738.21	3,069,309,534.77
		GRAND TOTAL	**779,374,463,227.79**	**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**	**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**	**3,740,017,909,273.25**

NOTE 33A
INVESTMENT PROPERTY

S/N	ADMIN. CODE	MDA	LAND & BUILDING - GENERAL
			320101
			₦
		ADMINISTRATIVE SECTOR	
	0111001001	STATE HOUSE - HQTRS	3,594,133,630.27
	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	54,127,949.45
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	4,806,375.00
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	33,000,000.00
	0116002001	DEFENCE HEADQURTERS	117,610,148.42
	0123007001	NIGERIAN FILM CORPORATION	57,610,588.26
	0124012001	POLICE FORMATION & COMMAND HQTRS	46,109,029.62
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	7,336,717.50
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	369,801,403.07
	0158001001	CODE OF CONDUCT TRIBUNAL	3,920,000.00
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	19,815,961.08
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	231,241,281.21
		ECONOMIC SECTOR	
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	210,298,169.89
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	141,965,179.97
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	970,757,400.09
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	106,795,779.52
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	29,414,327.20
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	139,280,274.87
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	582,687,761.03
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	178,045,215.60
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	106,703,635.00
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	84,477,281.02
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	40,599,999.30
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	72,842,995.23
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	135,315,935.70
	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	890,531,589.15
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	754,581,666.83
	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	107,224,992.81
	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	23,477,832.90
	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	565,913.00
	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	10,678,570.00
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	44,547,946.91

	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	44,083,717.06
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	146,479,901.22
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	14,426,300.01
	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	8,006,531.30
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	1,200,600.00
	0229003001	NIGERIAN RAILWAY CORPORATION	275,995,869.62
	0229005001	MARITIME ACADEMY, ORON	360,661,824.03
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	52,506,386.02
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	193,419,243.56
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	276,857,381.16
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	4,000,000.00
	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	48,277,967.73
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	4,395,000.00
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	533,687,603.44
	0252040001	CROSS RIVER RBDA	690,400,304.00
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	128,430,577.40
	0252042001	LOWER BENUE RBDA	28,916,947.40
	0252043001	LOWER NIGER RBDA	1,510,922.49
	0252044001	NIGER DELTA RBDA	20,000,000.00
	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	771,853,544.86
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	101,194,783.55
		LAW & JUSTICES SECTOR	**0.00**
	0318004001	FEDERAL HIGH COURT-LAGOS	67,277,000.00
	0326003001	LEGAL AID COUNCIL	7,328,064.19
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	163,684,905.98
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	61,443,618.80
		REGIONAL SECTOR	
	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	1,430,143,377.22
		SOCIAL SECTOR	**0.00**
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	14,844,473.82
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	1,667,925.00
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	7,814,047.82
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	1,721,618,640.29
	0517018003	FEDERAL POLYTECHNIC BIDA	427,934,069.94
	0517018009	FEDERAL POLYTECHNIC KADUNA	45,375,168.82
	0517018010	FEDERAL POLYTECHNIC OFFA	165,080,908.49
	0517018014	FEDERAL POLYTECHNIC OKO	6,782,947.00
	0517018021	FEDERAL POLYTECHNIC EKOWE	573,919,557.39

	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	114,784,341.00
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	57,749,402.02
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	34,051,995.57
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	590,806.00
	0517021001	UNIVERSITY OF IBADAN	4,339,648.39
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	1,600,302.44
	0517021006	UNIVERSITY OF BENIN	209,994,234.54
	0517021007	UNIVERSITY OF JOS	265,721,605.29
	0517021009	UNIVERSITY OF ILORIN	1,478,745,571.35
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	73,906.45
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	1,405,859,590.02
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	7,467,200.00
	0517024001	NATIONAL OPEN UNIVERSITY	472,974,523.77
	0517026022	FGC MINNA	114,606,234.84
	0517026024	FGC ODOGBOLU	28,784,773.48
	0517026027	FGC OHAFIA	11,979,606.47
	0517026098	FTC YABA	10,000,000.00
	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	21,431,000.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	7,711,230.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	6,888,750.00
	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	2,450,000.00
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	21,472,500.00
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	50,519,293.79
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	27,850,700.00
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	45,941,884.95
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	54,589,568.40
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	15,425,167.91
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	8,051,588.00
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	106,122,871.00
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	105,588,149.00
	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	9,100,000.00
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	11,152,602.50
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	4,712,500.00
	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	139,737,324.85
		TOTAL	**22,429,594,531.54**

NOTE 33:
INVESTMENT PROPERTY

	INVESTMENT PROPERTY
	3202
	₦
AS AT 01/01/2018	9,113,699,608.30
ADDITION DURING THE YEAR	13,315,894,923.24
ADD REVALUATION	
LESS DISPOSAL	
IMPAIRMENT CHARGES	
TOTALS	**22,429,594,531.54**
ACCUMULATED DEPRECIATION 01/01/2018	505,246,877.02
ADD CHARGES DURING THE YEAR	445,254,824.10
LESS DISPOSAL DEPRECIATION	
TOTALS	**950,501,701.11**
CARRYING AMOUNT 31/12/2018	**21,479,092,830.43**
CARRYING AMOUNT 31/12/2017	**8,608,452,731.28**

NOTE 34A:
INTANGIBLE ASSET

ADMIN. CODE	MDA	INTANGIBLE ASSET
		₦
	ADMINISTRATIVE SECTOR	
0111001001	STATE HOUSE - HQTRS	8,134,559,635.46
0111001007	STATE HOUSE LAGOS LIAISON OFFICE	9,788,643.50
0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	30,991,840,461.83
0111006001	NIPSS, KURU	79,390,000.00
0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	119,731,942.63
0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	82,800,256.18
0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	281,900,591.30
0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	316,612,147.32
0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	1,336,768,739.13
0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	25,723,928.58
0112008001	GENERAL SERVICE	548,857,294.23
0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	6,449,782,309.09
0116003001	NIGERIAN ARMY	217,127,635.75
0116008001	COMMANDCOLLEGE, JAJIAND STAFF	478,135,572.00
0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	7,768,385.70
0116015017	DEFENCE MISSIONS	2,863,000,000.00
116018002	DEFENCE SPACE ADMINISTRATION	48,830,125.00
0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	2,058,477,398.78
0119002001	TECHNICAL AIDS CORPS	44,573,500.50
0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	242,020,792.00
0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	47,806,200.22
0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	10,698,009.55
0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	904,851,590.45
0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	67,971,283.50
0123005001	NEWS AGENCY OF NIGERIA	104,837,198.58
0123006001	VOICE OF NIGERIA	66,076,393.07
0123007001	NIGERIAN FILM CORPORATION	1,518,121,026.08
0123008001	NATIONAL BROADCASTING COMMISION	915,412,874.66
0123009001	NIGERIA PRESS COUNCIL	37,215,295.97
0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	252,362,276.00
0123011001	ADVERTISING PRACTIONERS OF NIGERIA	10,954,730.00
0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	185,086,441.00

0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	248,774,811.41
0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	973,796,216.06
0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	208,120,558.63
0123011006	NATIONAL TROUPE OF NIGERIA	86,733,324.00
0123011007	NATIONAL THEATRE	34,786,500.00
0123011008	NATIONAL GALLERY OF ART	361,036,418.78
0123011009	NATIONAL WAR MUSEUM - UMUAHIA	2,876,525.00
0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	62,005,280.00
0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	291,303,071.43
0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	999,500.00
0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	357,441,028.97
0124002001	NIGERIAN PRISON SERVICE	3,929,409.39
0124003001	NIGERIA IMMIGRATION SERVICE	231,600,354.36
0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	311,150,509.62
0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	210,766,774.04
0124007001	FEDERAL FIRE SERVICE	526,603,343.51
0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	14,932,863.40
0124012001	POLICE FORMATION & COMMAND HQTRS	6,469,450,740.57
0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	726,432,411.07
0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00
0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	16,764,411.20
0125005005	FEDERAL TRAINING CENTRE,LAGOS	300,000.00
0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	1,906,000.00
0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	266,528,540.91
0125008001	BUREAU OF PUBLIC SERVICE REFORMS	54,785,000.00
0140001001	AUDITOR GENERAL FOR THE FEDERATION	8,889,630.00
0147001001	FEDERAL CIVIL SERVICE COMMISSION	18,094,480.45
0149001001	FEDERAL CHARACTER COMMISSION	110,864,953.35
0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	2,886,318,714.90
0157001001	NATIONAL SECURITY ADVISER	6,677,293,320.00
0157003001	NATIONAL INTELLIGENT AGENCY	3,131,986,000.00
0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	20,000,000.00
0158001001	CODE OF CONDUCT TRIBUNAL	140,000.00
0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	227,208,192.30
0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	82,170,857.83
0161003001	NATIONAL COMMISSION FOR REFUGEES	4,977,709,782.15
0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	5,014,527,180.67
0161006001	NATIONAL MERIT AWARD	189,943,524.78
0161007001	FEDERAL ROAD SAFETY COMMISSION	1,068,860,593.16
0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	277,462,984.85
0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	817,028,419.76
0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	483,814,815.60
0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	4,832,100.00
0161016001	NATIONAL LOTTERY TRUST FUND	44,007,250.00

0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	216,368,440.85
0161018001	SERVICOM	3,774,783.50
0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	1,934,785.50
0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	1,054,751,708.94
0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	241,960,854.63
0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	26,799,730.00
	TERTIARY EDUCATION TRUST FUND	132,821,643.66
	ECONOMIC SECTOR	
0215001001	FEDERAL MINISTRY OF AGRICULTURE	9,038,230,778.29
0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	254,655,442.24
0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	665,320,738.16
0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	711,731,649.48
0215005001	NATIONAL CEREAS RESEARCH INSTITUTE- BADEGGI	458,350,114.01
0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	811,196,574.57
0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	707,321,718.25
0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	103,442,626.99
0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	421,077,188.95
0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	483,814,815.60
0215014001	COCOA RESEARCH INSTITUTE- IBADAN	242,666,777.17
0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	145,736,879.77
0215016001	RUBBER RESEARCH INSTITUTE- BENIN	53,187,044.00
0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	637,407,212.95
0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	176,112,284.31
0215019001	VETERINARY COUNCIL OF NIGERIA	33,006,133.70
0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	390,377,006.84
0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	150,651,400.00
0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	776,176,893.48
0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	48,800,000.55
0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	19,225,118.99
0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	19,225,118.99
0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	90,600,000.00
0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	1,938,786,870.25
0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	86,672,835.88
0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	171,657,505.21
0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	282,845,984.65
0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	36,350,215.21
0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	77,274,433.17
0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	924,956,709.81

0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	67,546,042.02
0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	16,700,000.00
0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	2,329,982,657.67
0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	433,029,023.08
0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	249,129,664.35
0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	10,489,123.00
0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	241,039,738.75
0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	560,827,069.71
0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	1,103,653,845.66
0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	49,793,600.00
0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	86,357,163.51
0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	2,293,425,145.33
0222005001	INDUSTRIAL TRAINING FUND	1,139,859,290.82
0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	276,143,304.50
0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	804,000.00
0222009001	CONSUMER PROTECTION COUNCIL	117,632,181.01
0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	23,622,411.80
0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	91,246,180.51
0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	134,939,365.47
0222016001	NIGERIA TRADE OFFICE, TAIWAN	13,647,207.40
0222017001	NIGERIA TRADE OFFICE, CHINA	15,988,502.70
0222027001	SMEDAN - H/QTRS	6,720,416,389.21
222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	23,684,600.00
0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	18,786,235.00
0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	171,872,594.26
0227004001	NATIONAL PRODUCTIVITY CENTRE	108,169,426.01
0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	1,764,970,116.53
0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,231,675,830.42
0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	38,325,685.96
0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	123,540,991.54
0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	177,844,795.63
0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	15,009,770.00
0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	12,951,616.00
0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	80,216,395.98
0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	22,356,780.48
0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	4,073,868.39
0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	58,250.00

0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	56,314,760.84
0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	10,000,000.00
0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	11,940,900.00
0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	23,480,344.12
0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	32,904,060.00
0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	20,461,436.90
0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	265,424.40
0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	17,368,773.00
0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	265,419.90
0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	252,315.00
0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	254,660.85
0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	265,424.40
0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	10,198,460.00
0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	15,674,450.00
0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	16,579,108.75
0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	24,146,442.86
0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	45,790,263.95
0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	666,500.00
0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	9,794,080.00
0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	56,647,506.55
0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	193,722,728.27
0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	54,033,197.91
0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	332,480,555.17
0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	489,495,669.78
0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	46,570,781.43
0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	247,102,350.44
0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	91,528,114.36
0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	1,174,961,936.31
228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE - KANO	4,995,095.75
228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	7,486,142.79
228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	7,487,970.78
0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	4,939,681.13
0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	4,999,393.28
228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	4,989,707.99
0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	329,375,342.48
0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	13,350,000.00

0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	694,900.00
0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	219,726,446.32
0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	10,025,750.00
0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	72,108,894.12
0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	20,787,280.50
0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	96,593,084.75
0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	14,999,995.38
0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	22,064,600.70
0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	133,019,616.21
0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	93,536,773.70
0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	78,007,482.91
0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	42,479,189.32
0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	18,015,125.00
0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	171,701,967.38
0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	18,431,700.00
0228066001	SOKOTO ENERGY RESEARCH	84,177,292.06
0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	40,778,057.59
0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	72,733,164.14
0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	45,082,104.66
0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	10,011,750.00
0228073001	ENERGY COMMISSION OF NIGERIA	1,726,015,287.63
0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	25,613,407.62
0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	1,568,609,815.22
0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	10,220,293,134.65
0229003001	NIGERIAN RAILWAY CORPORATION	60,151,919.75
0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	230,009,548.19
0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	713,116,617.29
0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	702,890.00
0229031004	NIGERIAN METEOROLOGICAL AGENCY	214,365,630.99
	FEDERAL INLAND REVENUE SERVICES	999,280,813.18
0229031006	ACCIDENT INVESTIGATION BUREAU	130,104,208.77

0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	16,074,052,325.22
0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	219,190,639.19
0231010001	NATIONAL POWER TRAINING INSTITUTE	202,579,130.10
0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	8,057,791,466.60
0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	918,975,956.40
0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	3,458,514,059.94
0231089003	FEDERAL SCHOOL OF SURVEY, OYO	1,661,820.00
0231089004	FEDERAL ROAD MAINTENANCE AGENCY	733,182,499.85
0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	6,653,500.00
0231089006	SURVEY COUNCIL OF NIGERIA	47,079,566.50
0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	756,525.71
0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	347,403,497.20
0232002001	DEPARTMENT OF PETROLEUM RESOURCES	7,240,414,623.93
0232003001	PETROLEUM TRAINING INSTITUTE	329,755,986.42
0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	90,722,464.53
0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	943,055,169.28
0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	384,390,529.73
0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	9,109,699,082.36
0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	53,176,416.17
0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	1,677,794,400.69
0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	651,651,732.30
0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	156,530,305.03
0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	24,509,250.00
0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	176,591,235.51
0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	85,103,036.41
0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	71,099,081.44
0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	692,403,356.08
0238004001	NATIONAL BUREAU OF STATISTICS	2,978,371,081.25
0238005001	BUDGET OFFICE OF THE FEDERATION	306,593,345.60
0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	273,287,488.86
0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	255,942,700.04
0250001001	FISCAL RESPONSILIBITY COMMISSION	104,441,342.89
0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	9,759,432,113.88
0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	434,525,181.18
0252037001	ANAMBRA/ IMO RBDA	76,174,639.64
0252038001	BENIN/ OWENA RBDA	79,787,887.48

0252039001	CHAD BASIN RBDA	7,000,000.00
0252040001	CROSS RIVER RBDA	2,397,745,067.42
0252041001	HADEJIA-JAMAÄ»ARE RBDA	276,373,759.99
0252042001	LOWER BENUE RBDA	19,611,337.50
0252043001	LOWER NIGER RBDA	10,990,194.81
0252044001	NIGER DELTA RBDA	277,238,634.05
0252045001	OGUN/ OSUN RBDA	1,002,410,879.43
0252046001	SOKOTO RIMA RBDA	837,786,912.40
0252048001	UPPER NIGER RBDA	497,849,577.41
0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	151,664,966.05
0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	571,040,845.86
0252051001	GURARA WATER MANAGEMENT AUTHORITY	22,175,262.50
	NIGERIA CUSTOMS SERVIVES	0.00
	LAW & JUSTICES SECTOR	**0.00**
0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	118,228,269.00
0318003001	COURT OF APPEAL	79,370,027.96
0318004001	FEDERAL HIGH COURT-LAGOS	8,952,825.00
0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	33,170,000.00
0318008001	NATIONAL INDUSTRIAL COURT	30,000,000.00
0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	9,571,086,406.52
0326002001	NIGERIAN LAW REFORM COMMISSION	830,492,233.27
0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	21,897,000.00
0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	10,597,250.00
0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	391,368,040.14
0326010001	NIGERIAN COPYRIGHT COMMISSION	4,823,200.00
0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	224,314,342.28
0344001001	CODE OF CONDUCT BUREAU	125,917,575.00
	REGIONAL SECTOR	**0.00**
0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	715,355,372.33
	SOCIAL SECTOR	
	NATIONAL CENTER FOR WOMEN DEVELOPMENT	439,011,454.57
0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	271,600.00
0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	67,948,194.17
0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	28,165,078.71
0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	2,411,449,803.53

0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,101,936,274.69
0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	8,151,833,235.37
0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	307,899,591.99
0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	78,479,731.96
0517008001	NATIONAL LIBRARY OF NIGERIA	54,016,072.16
0517010001	MASS LITERACY COUNCIL	354,672,994.75
0517011001	NOMADIC EDUCATION COMMISSION	510,207,305.25
0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	45,361,001.00
0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	254,207,699.07
0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	4,404,750.00
0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	176,358,462.67
0517017001	NATIONAL TEACHERS INSTITUTE	5,327,450,436.01
0517018001	FEDERAL POLYTECHNIC ADO-EKITI	306,861,510.28
0517018002	FEDERAL POLYTECHNIC BAUCHI	24,627,503.00
0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	4,544,305.00
0517018006	FEDERAL POLYTECHNIC MUBI	14,458,860.00
0517018007	FEDERAL POLYTECHNIC NASARAWA	20,143,529.10
0517018009	FEDERAL POLYTECHNIC KADUNA	4,946,460.00
0517018011	FEDERAL POLYTECHNIC EDE	5,138,000.00
0517018012	FEDERAL POLYTECHNIC AUCHI	76,665,396.00
0517018013	FEDERAL POLYTECHNIC NEKEDE	17,661,700.00
0517018014	FEDERAL POLYTECHNIC OKO	30,943,500.00
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	24,924,185.12
0517018018	FEDERAL POLYTECHNIC ILARO	40,445,450.00
0517018019	YABA COLLEGE OF TECHNOLOGY	68,068,000.17
0517018020	FEDERAL POLYTECHNIC BALI	16,576,319.00
0517018022	FEDERAL POLYTECHNIC BONNY	600,600.00
0517018023	FEDERAL POLYTECHNIC UKANA	9,841,619.04
0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	864,000.00
0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	58,978,687.00
0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	969,000.00
0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	75,000.00
0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	19,118,691.93

0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	24,271,455.00
0517019007	FEDERAL COLLEGE OF EDUCATION KANO	27,899,640.60
0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	49,224,746.71
0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	9,276,900.00
0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	997,000.00
0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	82,621,500.00
0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	13,692,675.71
0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	55,287,211.34
0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	184,460,869.30
0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	13,107,496.00
0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	286,693.00
0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,311,257,062.55
0517021002	UNIVERSITY OF LAGOS	363,989,202.79
0517021003	UNIVERSITY OF NIGERIA, NNSUKA	27,600,725.00
0517021004	AHMADU BELLO UNIVERSITY, ZARIA	1,068,000.00
0517021005	OBAFEMI AWOLOWO UNIVERSITY	106,675,523.10
0517021006	UNIVERSITY OF BENIN	20,458,047.00
0517021007	UNIVERSITY OF JOS	27,958,511.23
0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	22,076,010.00
0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	138,054,537.73
0517021014	UNIVERSITY OF PORT HARCOURT	10,587,663.83
0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	140,719,188.30
0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	19,661,917.00
0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	34,257,270.35
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	128,123,540.44
0517021020	UNIVERSITY OF UYO	19,584,553.00
0517021021	UNIVERSITY OF MAIDUGURI	13,635,279.00
0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	124,591,861.28
0517021023	BAYERO UNIVERSITY, KANO	304,429,362.00
0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	8,189,349.00
0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	343,123,907.62
0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	3,925,500.00

0517021029	FEDERAL UNIVERSITY OYE-EKITI	19,289,797.00
0517021030	FEDERAL UNIVERSITY OTUOKE	33,870,987.00
0517021031	FEDERAL UNIVERSITY DUTSE	3,916,751.60
0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	23,835,808.00
0517021034	FEDERAL UNIVERSITY DUTSIN-MA	3,746,000.00
0517021035	FEDERAL UNIVERSITY KASHERE	22,591,265.00
0517021036	FEDERAL UNIVERSITY LOKOJA	217,853,449.31
0517021037	FEDERAL UNIVERSITY WUKARI	428,000.00
0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	14,814,795.76
0517021039	FEDERAL UNIVERSITYOF GASHUA	7,980,726.60
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	44,826,518.80
0517024001	NATIONAL OPEN UNIVERSITY	94,251,384.06
0517026002	FGC AZARE	945,000.00
0517026005	FGC DAURA	17,400,049.13
0517026006	FGC GANYE	51,390,234.16
0517026008	FGC IJANIKIN	22,447,213.70
0517026009	FGC IKET NISE	15,726,249.70
0517026013	FGC IKURIN	22,717,885.20
0517026063	FGGC IPETUMODU	11,000,000.00
0517026074	FGGC OYO	11,000,000.00
0517026076	FGGC GUMI TAMBAWAL	2,888,800.00
0517026101	QUEEN'S COLLEGE LAGOS	61,683,233.86
0517026102	SULEJA ACADEMY	15,014,288.84
0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	41,375,534.99
0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	85,829,759.49
0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	18,260,516,967.59
0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	12,147,074.00
0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	71,079,856.00
0521006001	RADIOGRAPHERS REGISTRATION BOARD	9,926,183.36
0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	1,326,183.36
0521008001	HEALTH RECORDS REGISTRATION BOARD	799,300.01
0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	19,068,000.00
0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	5,300,925.90
0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	5,347,789.00
0521015001	MEDICAL REHABILITATION THERAPY BOARD	3,003,374.93
0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	8,300,000.00

0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	20,000,000.00
0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	44,909,477.72
0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	893,677.50
0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	11,799,000.00
0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	50,129,405.00
0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	69,552,030.49
0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	10,000,000.00
0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	199,715,047.60
0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	85,619,426.94
0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	50,213,086.79
0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	3,153,000.00
0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	26,710,700.00
0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	200,000.00
0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	23,210,200.00
0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	4,170,903.56
0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	2,454,560.00
0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	114,999,999.32
0521027020	FEDERAL MEDICAL CENTRE, OWERRI	199,999,500.00
0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	36,994,000.00
0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	35,237,842.42
0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	5,010,570.00
0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	613,347,790.05
0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	48,484,664.50
0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	190,125,971.98
0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	356,344,179.30
0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	3,004,849.50
0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	52,031,795.57
0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	10,836,088.30
0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	700,052.00
0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	3,391,427,079.83
0535002001	NATIONAL PARK HEADQUARTERS	45,176,322.40
0535003001	KAINJI NATIONAL PARK	40,383,359.47
0535004001	OYO NATIONAL PARK	23,234,903.50
0535005001	CHAD BASIN NATIONAL PARK	25,484,152.53
0535006001	GASHAKA GUMTI NATIONAL PARK	82,338,824.25
0535007001	CROSS RIVER NATIONAL PARK	28,262,316.54

0535008001	KAMUKU NATIONAL PARK	27,486,174.58
0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	569,060.99
0535012001	FEDERAL COLLECGE OF FORESTRY JOS	3,333,731.39
0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	1,296,555,697.69
0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	76,847,105.49
0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	413,350,477.10
0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	460,239,486.66
0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	60,764,472.44
	TOTAL	**293,323,278,385.38**

NOTE 34:
INTANGIBLE ASSETS

	INTANGIBLE ASSET
	₦
AS AT 01/01/2018	49,551,938,638.89
ADDITION DURING THE YEAR	243,771,339,746.49
ADD REVALUATION	
LESS DISPOSAL	
IMPAIRMENT CHARGES	
TOTALS	**293,323,278,385.38**
ACCUMULATED PROVISION FOR AMMORTIZATION	12,733,212,483.74
ACCUMULATED IMPAIRMENT CHARGES B/D	26,081,252.00
ACCUMULATED IMPAIRMENT CHARGES	-
ADD CHARGES DURING THE YEAR	74,326,860,222.74
TOTALS	**87,086,153,958.48**
CARRYING AMOUNT 31/12/2018	**206,237,124,426.90**
CARRYING AMOUNT 31/12/2017	**36,792,644,903.15**

NOTE 35:
DEPOSITS

S/N	ADMIN. CODE	MDA	DEPOSITS	DEPOSITS (NEGATIVE)	DEPOSITS (TOTAL)
			410101	410101	410101
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
	0119009075	FOREIGN MISSION: NEW YORK (CG)	5,834,545.46		
	0124007001	FEDERAL FIRE SERVICE	8,982,192.96		
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	4,519,657.53		
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	6,661,011.50		
	0161006001	NATIONAL MERIT AWARD	80,000.00		
		ECONOMIC SECTOR	**0.00**		
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	1,040,046.87		
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	14,688,952.05		
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	446,285.23		
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	203,188.62		
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	13,348,999.50		
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	64,324,501.04		
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	246,999.96		
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	2,466,425.30		
	0222002001	STANDARD ORGANIZATION OF NIGERIA	3,982,822,131.37		
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	3,258,894.00		
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	531,607,951.47		
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	4,085,427,406.83		
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	923,488.79		
	0252038001	BENIN/ OWENA RBDA	57,332,757.49		
	0252042001	LOWER BENUE RBDA	3,150,000.00		
		LAW & JUSTICES SECTOR	**0.00**		
	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	551,995,407.18		
	0517018011	FEDERAL POLYTECHNIC EDE	4,530,000.00		
	0517018015	FEDERAL POLYTECHNIC DAMATURU	185,639,391.12		

	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	11,836,363.00		
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	6,684,849.16		
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	1,502,867.58		
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	6,398,815.60		
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	11,304,726.56		
	0517021006	UNIVERSITY OF BENIN	21,022,783.01		
	0517021010	UNIVERSITY OF ABUJA	301,034,350.00		
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	26,916,108.25		
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	20,906,750.00		
	0517021021	UNIVERSITY OF MAIDUGURI	473,489,482.98		
	0517021023	BAYERO UNIVERSITY, KANO	247,831,134.22		
	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	7,253,252.03		
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	199,824,185.55		
	0517026001	F.S.C. SOKOTO	3,922,185.75		
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	1,333,787.40		
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	950,000.00		
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	5,901,015.00		
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	14,592,000.00		
	0521027039	NATIONAL EYE CENTRE KADUNA	37,986,481.51		
	0521029006	PHS, KANO	60,541,657.00		
		TOTAL	**10,990,763,028.87**		

NOTE 36A:
DOMESTIC LOANS

DOMESTIC LOANS

S/N	ADMIN. CODE	MDA	DOMESTIC LOANS
			₦
		ADMINISTRATIVE SECTOR	
1	0119009075	FOREIGN MISSION: NEW YORK (CG)	126,600,706.06
2	0124007001	FEDERAL FIRE SERVICE	101,450,311.77
3	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	499,999.99
4	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	42,766,924.27
5	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	482,315.06
6	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	61,798,079.63
7	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	16,429,671.49
8	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	365,894.33
9	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	577,097.22
10	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	258,949,377.67
11		CONSOLIDATED REVENUE FUND	3,977,278,834,147.01
12	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	12,893,722.52
13	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	542,093,235.15
		REGIONAL SECTOR	
14	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	50,407,520.02
		SOCIAL SECTOR	**0.00**
15	0517018004	FEDERAL POLYTECHNIC IDAH	80,796.64
16	0517018015	FEDERAL POLYTECHNIC DAMATURU	52,268.56
17	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	5,052.05
18	0517018021	FEDERAL POLYTECHNIC EKOWE	91,390.00
19	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,000,000.00
20	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	186,293.14
21	0517021036	FEDERAL UNIVERSITY LOKOJA	76,641.87
22	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	60,141.04
23	0517026014	FGC JOS	8,632,350.13
24	0517026017	FGC KEFFI	20,139.74
25	0517026063	FGGC IPETUMODU	1,046,641.72

26	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	20,000,000.00
27	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	28,335,498.86
28	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	104,347.80
29	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	17,200,000.00
		TOTAL	**3,978,572,040,563.74**

NOTE 36:
DOMESTIC LOAN STOCK (410201)

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

DESCRIPTION	BALANCE AS AT 31/12/2017	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW	LESS:REPAYMENT WITHIN THE YEAR	BALANCE AS AT 31/12/2017
-	₦	₦	₦	₦	₦	₦
FGN AND TREASURY BONDS:						
9.85% FGN JUL 2017	20,000,000,000.00					20,000,000,000.00
9.35% FGN AUG 2017	100,000,000,000.00					100,000,000,000.00
10.7% FGN MAY 2018	300,000,000,000.00					300,000,000,000.00
15% FGN NOV 2028	75,000,000,000.00					75,000,000,000.00
12.49% FGN MAY 2029	150,000,000,000.00					150,000,000,000.00
7% FGN OCT 2019	233,896,698,000.00					233,896,698,000.00
8.5% FGN APR. 2015	200,000,000,000.00					200,000,000,000.00
4.00% FGN APR 2015	-					0.00
10.00% FGN JUL 2030	591,568,208,000.00					591,568,208,000.00
6.39% FGN JAN 2022	605,310,000,000.00					605,310,000,000.00
15.1% FGN APR. 2017	480,133,082,000.00					480,133,082,000.00
16.00% FGN JUN 2019	351,300,000,000.00					351,300,000,000.00
13.05% FGN AUG 2016	581,386,704,000.00					581,386,704,000.00
14.20% FGN MAR 2024	719,994,128,000.00					719,994,128,000.00

UNSPECIFY	-					0.00
15.54% FGN FEB 2020	451,930,000,000.00					451,930,000,000.00
12.1493% FGN JUL	395,500,000,000.00					395,500,000,000.00
12.00% FGN MAR 2025	263,600,000,000.00					263,600,000,000.00
9.00% FGN MAY 2025	190,000,000,000.00					190,000,000,000.00
9.00% FGN AUG 2030	98,522,000,000.00					98,522,000,000.00
	-	**1,756,796,644,592.00**				1,756,796,644,592.00
GRAND TOTAL FGN & TREASURY BONDS	**5,808,140,820,000.00**	**1,756,796,644,592.00**	**0.00**	**0.00**	**0.00**	**7,564,937,464,592.00**

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

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

DETAILS	NCOA	OPENING BAL 01/01/2018	INFLOW/ADDITIONS	**ADJUSTMENT	PAYMENT	CLOSING BAL 31/12/2018
TREASURY BILLS	41020101	175,988,000,000.00	12,678,501,000.00		856,510,101,000.00	2,735,967,538,000.00
TREASURY BONDS	41020102	175,988,000,000.00		150,988,000,000.00	25,000,000,000.00	-
FGN SUKUK		100,000,000,000.00	100,000,000,000.00	200,000,000,000.00		-
GREEN BONG		10,690,000,000.00		10,690,000,000.00		-
FGN SAVING BOND		7,197,333,000.00	3,553,110,000.00	10,750,443,000.00		-
PROMISORY NOTE			331,271,738,405.00			331,271,738,405.00
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		**4,783,714,028,742.01**	**447,503,349,405.00**	**372,428,443,000.00**	**881,510,101,000.00**	**3,977,278,834,147.01**

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

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

Schedule Of Internal Loans from Other Funds For 2018

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
41020102	INTERNAL LOANS FROM OTHER FUNDS	390,288,085,668.92		0	390,288,085,668.92
	10% RICE LEVY ACCOUNTS	47,678,000,000.00			47,678,000,000.00
	FGN DEVELOPMENT OF NATURAL RESOURCES -2015	32,073,466,988.00			32,073,466,988.00

FGN STABILISATION ACCOUNTS-2015	17,000,000,000.00			17,000,000,000.00
NSA -NATURAL RESOURCES		1,153,947,589.00		1,153,947,589.00
FEDERAL MINISTRY OF FINANCE - NATURAL RESOURCES		40,000,000,000.00		40,000,000,000.00
MINISTRY OF DEFENCE - STABILISATION		14,374,728,817.20		14,374,728,817.20
10% RICE LEVY ACCOUNTS - NYSC		11,292,018,400.00		11,292,018,400.00
10 % RICE LEVY - ONSA		839,367,280.00		839,367,280.00
10 % RICE LEVY - MOD		778,392,990.00		778,392,990.00
ADJUSTMENT FOR UNDERSTATEMENT OF PREVIOUS YEARS LOANS (2004 - 2015)		352,839,193,487.14		352,839,193,487.14
Total	**487,039,552,656.92**	**421,277,648,563.34**	**0.00**	**908,317,201,220.26**

Code	Description	Opening Balance	Additions	Deductions	Closing Balance
022000700100	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	487,039,552,656.92	-	0	487,039,552,656.92
			421,277,648,563.34	0.00	421,277,648,563.34
	Total	**487,039,552,656.92**	**421,277,648,563.34**	**-**	**908,317,201,220.26**

ADMIN. CODE	MDA	TOTAL		
		₦	₦	₦
0119009075	FOREIGN MISSION: NEW YORK (CG)	126,600,706.06		
0124007001	FEDERAL FIRE SERVICE	101,450,311.77		
0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	499,999.99		
0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	42,766,924.27		
0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	482,315.06		
0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	61,798,079.63		
0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	16,429,671.49		
0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	365,894.33		
0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	577,097.22		
0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	258,949,377.67		
0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	12,893,722.52		
0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	542,093,235.15		
0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	50,407,520.02		
0517018004	FEDERAL POLYTECHNIC IDAH	80,796.64		
0517018015	FEDERAL POLYTECHNIC DAMATURU	52,268.56		
0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	5,052.05		
0517018021	FEDERAL POLYTECHNIC EKOWE	91,390.00		

0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	2,000,000.00		
0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	186,293.14		
0517021036	FEDERAL UNIVERSITY LOKOJA	76,641.87		
0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	60,141.04		
0517026014	FGC JOS	8,632,350.13		
0517026017	FGC KEFFI	20,139.74		
0517026063	FGGC IPETUMODU	1,046,641.72		
0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	20,000,000.00		
0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	28,335,498.86		
0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	104,347.80		
0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	17,200,000.00		
		1,293,206,416.73		**1,293,206,416.73**
	GRAND TOTALS			**3,978,572,040,563.74**

NOTE 37:
UNREMITTED TAXESD & OTHER DEDUCTIONS

S/N	ADMIN. CODE	MDA	UNREMITTED TAXES	OTHER UNREMITTED DEDUCTIONS	TOTALS
			410301	410302	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
	0111001001	STATE HOUSE - HQTRS	3,971,708.59	679,900.00	4,651,608.59
	0111006001	NIPSS, KURU	14,942,222.82	0.00	14,942,222.82
	0112005001	LEGISLATIVE AIDES	873,186,595.79	59,785,433.05	932,972,028.84
	0119002001	TECHNICAL AIDS CORPS	35,436.11	0.00	35,436.11
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	44,465,438.05	1,034,494.55	45,499,932.60
	0123005001	NEWS AGENCY OF NIGERIA	150,203,891.92	0.00	150,203,891.92
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	1,328,199.37	0.00	1,328,199.37
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	10,000,000.00	10,000,000.00
	0160001001	POLICE SERVICE COMMISSION HQTRS	0.00	10,000,000.00	10,000,000.00
	0161006001	NATIONAL MERIT AWARD	315,424.69	0.00	315,424.69
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	12,000.00	12,000.00
	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	69,729,980.58	0.00	69,729,980.58
		TERTIARY EDUCATION TRUST FUND	9,375,777.77	310,852,078.44	320,227,856.21
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	30,712.73	0.00	30,712.73
	022000703600	FPO UYO	0.00	105.00	105.00
	0222002001	STANDARD ORGANIZATION OF NIGERIA	5,357,926.05	0.00	5,357,926.05
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	858,452.51	15,061,751.31	15,920,203.82

		FEDERAL INLAND REVENUE SERVICES	367,662,595.44	321,836,341.90	689,498,937.34
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	4,532,000.00	1,448,812,000.00	1,453,344,000.00
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	248,865.94	500,000,000.00	500,248,865.94
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	38,952.35	38,952.35
		FEDERAL INLAND REVENUE SERVICES	367,662,595.44	321,836,341.90	689,498,937.34
		SOCIAL SECTOR	**0.00**	**0.00**	**0.00**
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,366,729.50	2,190.00	1,368,919.50
	0517017001	NATIONAL TEACHERS INSTITUTE	31,276,833.75	10,652,391.23	41,929,224.98
	0517018010	FEDERAL POLYTECHNIC OFFA	12,518,276.66	162,193,871.64	174,712,148.30
	0517018011	FEDERAL POLYTECHNIC EDE	6,280,937.57	4,398,000.00	10,678,937.57
	0517018020	FEDERAL POLYTECHNIC BALI	2,548,861.89	815,772.78	3,364,634.67
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	19,022,571.35	0.00	19,022,571.35
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	30,000,000.00	0.00	30,000,000.00
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	53,786.52	15,756,939.99	15,810,726.51
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	6,804,308.48	0.00	6,804,308.48
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	30,702.50	0.00	30,702.50
	0517021006	UNIVERSITY OF BENIN	219,889,057.71	302,422,089.41	522,311,147.12
	0517021009	UNIVERSITY OF ILORIN	0.00	512,408,436.75	512,408,436.75

	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	6,493,333.34	99,726,801.36	106,220,134.70
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	2,081,000.00	2,081,000.00
	0517021021	UNIVERSITY OF MAIDUGURI	0.00	3,608,807.09	3,608,807.09
	0517021030	FEDERAL UNIVERSITY OTUOKE	0.00	12,945,525.03	12,945,525.03
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	24,058,526.80	24,058,526.80
	0517026063	FGGC IPETUMODU	0.00	807,366.49	807,366.49
	0517026075	FGGC SHAGAMU	5,319,355.00	0.00	5,319,355.00
	0521008001	HEALTH RECORDS REGISTRATION BOARD	14,223,432.29	0.00	14,223,432.29
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	12,188,828.23	5,278,620.89	17,467,449.12
	0521021001	NURSE TUTOR TRAINNING IBADAN	41,926.90	0.00	41,926.90
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	51,151,751.60	0.00	51,151,751.60
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	110,749,944.27	39,574,824.69	150,324,768.96
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	21,830,893.67	54,547,514.53	76,378,408.20
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	1,500,000.00	1,500,000.00
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	266,000.00	0.00	266,000.00
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	541,816.40	0.00	541,816.40
	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	403,968.39	403,968.39
		TOTAL	**2,098,894,575.99**	**3,931,295,703.67**	**6,030,190,279.66**

NOTE 38:
OTHER PAYABLES

S/N	ADMIN. CODE	MDA	OTHER PAYABLES	DEFERRED INCOME	TOTALS
			410401	410501	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
	0111001001	STATE HOUSE - HQTRS	346,676,622.60	0.00	346,676,622.60
	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	147,599.09	0.00	147,599.09
	0111001006	STATE HOUSE MEDICAL CENTRE	4,917,939.97	0.00	4,917,939.97
	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - NIGER DELTA	10,306,084,525.46	0.00	10,306,084,525.46
	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	585,058,194.26	0.00	585,058,194.26
	0111006001	NIPSS, KURU	85,827,213.13	0.00	85,827,213.13
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	7,981,859.90	0.00	7,981,859.90
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	23,525,586.89	0.00	23,525,586.89
	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	366,637,553.77	0.00	366,637,553.77
	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	17,265,105.00	0.00	17,265,105.00
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	29,240,448.31	0.00	29,240,448.31
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	63,152,680.16	0.00	63,152,680.16
	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	37,048,150.00	0.00	37,048,150.00

	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	8,537,406.65	0.00	8,537,406.65
	0112002001	SENATE	6,599,689,790.88	0.00	6,599,689,790.88
	0112003001	HOUSE OF REPRESENTATIVES	12,930,682,526.34	0.00	12,930,682,526.34
	0112004001	NATIONAL ASSEMBLY COMMISSION	6,202,406,808.82	0.00	6,202,406,808.82
	0112005001	LEGISLATIVE AIDES	1,796,501,715.13	0.00	1,796,501,715.13
	0112008001	GENERAL SERVICE	6,115,088,255.02	0.00	6,115,088,255.02
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	441,107,262.65	0.00	441,107,262.65
	0116002001	DEFENCE HEADQURTERS	2,908,381,497.83	0.00	2,908,381,497.83
	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	151,080,000.00	0.00	151,080,000.00
	0116003001	NIGERIAN ARMY	63,134,340.47	18,028,070,368.00	18,091,204,708.47
	116003002	NIGERIA ARMY UNIVERSITY, BIU	42,094,440.00	0.00	42,094,440.00
	0116004001	NIGERIAN NAVY	12,011,498.51	0.00	12,011,498.51
	0116005001	NIGERIAN AIRFORCE	780,572.66	0.00	780,572.66
	0116021001	MILITARY PENSION BOARD	490,055,059.91	0.00	490,055,059.91
	116018002	DEFENCE SPACE ADMINISTRATION	407,610,608.01	0.00	407,610,608.01
	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	303,246,403.10	0.00	303,246,403.10
	0119002001	TECHNICAL AIDS CORPS	52,070,845.44	0.00	52,070,845.44
	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	4,253,394.73	0.00	4,253,394.73
	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	12,868,438.26	0.00	12,868,438.26
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	6,865,189.39	0.00	6,865,189.39
	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	19,413,881.75	0.00	19,413,881.75
	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00	0.00	0.00

	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	0.00	0.00	0.00
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	19,958,051.32	0.00	19,958,051.32
	0123003001	NIGERIAN TELEVISION AUTHORITY	309,859,828.64	0.00	309,859,828.64
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	81,516,116.50	0.00	81,516,116.50
	0123005001	NEWS AGENCY OF NIGERIA	0.00	0.00	0.00
	0123006001	VOICE OF NIGERIA	42,801,695.52	0.00	42,801,695.52
	0123007001	NIGERIAN FILM CORPORATION	9,628,753.84	0.00	9,628,753.84
	0123008001	NATIONAL BROADCASTING COMMISION	7,867,991.59	0.00	7,867,991.59
	0123009001	NIGERIA PRESS COUNCIL	753,897.04	0.00	753,897.04
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	130,771,431.22	0.00	130,771,431.22
	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	1,497,739.85	0.00	1,497,739.85
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	5,775,732.20	0.00	5,775,732.20
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	7,824,482.54	0.00	7,824,482.54
	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	12,428,098.25	0.00	12,428,098.25
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	996,297.65	0.00	996,297.65
	0123011006	NATIONAL TROUPE OF NIGERIA	2,453,942.25	0.00	2,453,942.25
	0123011007	NATIONAL THEATRE	0.00	0.00	0.00
	0123011008	NATIONAL GALLERY OF ART	2,132,448.94	0.00	2,132,448.94
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	1,611,228.56	0.00	1,611,228.56
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	7,870,203.21	0.00	7,870,203.21
	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	54,628,255.45	0.00	54,628,255.45
	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	291,023.03	0.00	291,023.03
	0123011017	NATIONAL ORIENTATION AGENCY	125,809,177.94	0.00	125,809,177.94

	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	33,680,373.32	0.00	33,680,373.32
	0124002001	NIGERIAN PRISON SERVICE	179,294,563.38	0.00	179,294,563.38
	0124003001	NIGERIA IMMIGRATION SERVICE	1,949,093,646.77	0.00	1,949,093,646.77
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	76,110,142.86	0.00	76,110,142.86
	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	4,832,177.37	0.00	4,832,177.37
	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	13,439,887.13	0.00	13,439,887.13
	0124007001	FEDERAL FIRE SERVICE	0.00	0.00	0.00
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	86,144,404.23	0.00	86,144,404.23
	0124012001	POLICE FORMATION & COMMAND HQTRS	1,747,840,488.89	0.00	1,747,840,488.89
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	29,325,445.02	0.00	29,325,445.02
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	0.00	0.00
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	181,109,050.10	0.00	181,109,050.10
	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	2,070,800.00	0.00	2,070,800.00
	0125005002	FEDERAL TRAINING CENTRE,ENUGU	640.00	0.00	640.00
	0125005003	FEDERAL TRAINING CENTRE,ILORIN	3,717,922.00	0.00	3,717,922.00
	0125005004	FEDERAL TRAINING CENTRE,KADUNA	114,517.75	0.00	114,517.75
	0125005005	FEDERAL TRAINING CENTRE,LAGOS	383,031.00	0.00	383,031.00
	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	0.00	0.00
	0125005007	FEDERAL TRAINING CENTRE,CALABAR	39,705,632.19	0.00	39,705,632.19
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	7,370,594.30	0.00	7,370,594.30
	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	104,297,442.23	0.00	104,297,442.23
	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	7,576.03	0.00	7,576.03
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	186,730,354.06	0.00	186,730,354.06
	0145001001	PUBLIC COMPLAINTS COMMISSION	4,613,618.88	0.00	4,613,618.88
	0147001001	FEDERAL CIVIL SERVICE COMMISSION	6,119,542.86	0.00	6,119,542.86
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	0.00	0.00	0.00

	0149001001	FEDERAL CHARACTER COMMISSION	6,855,821.62	0.00	6,855,821.62
	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00	0.00	0.00
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	538,310,511.51	0.00	538,310,511.51
	0156003001	NIGERIA COMMUNICATION SATELLITE	140,064,661.52	0.00	140,064,661.52
	0156006001	NIPOST	61,068,737.02	0.00	61,068,737.02
	0157001001	NATIONAL SECURITY ADVISER	0.00	0.00	0.00
	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	1,307,000,000.00	0.00	1,307,000,000.00
	0157003001	NATIONAL INTELLIGENT AGENCY	73,500,000.00	0.00	73,500,000.00
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	73,500,000.00	0.00	73,500,000.00
	0158001001	CODE OF CONDUCT TRIBUNAL	4,166,882.08	0.00	4,166,882.08
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	37,917,250.37	0.00	37,917,250.37
	0160001001	POLICE SERVICE COMMISSION HQTRS	37,917,250.37	0.00	37,917,250.37
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	12,259,426.87	0.00	12,259,426.87
	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	9,299,157.82	0.00	9,299,157.82
	0161003001	NATIONAL COMMISSION FOR REFUGEES	3,422,871.04	0.00	3,422,871.04
	0161004001	LAGOS LIAISON OFFICE	39,992,017.50	0.00	39,992,017.50
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	75,864,004.48	0.00	75,864,004.48
	0161006001	NATIONAL MERIT AWARD	12,547,280.93	0.00	12,547,280.93
	0161007001	FEDERAL ROAD SAFETY COMMISSION	40,377,298.72	0.00	40,377,298.72
	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	90,000.00	0.00	90,000.00
	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	4,273,056.85	0.00	4,273,056.85
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	48,229,604.75	0.00	48,229,604.75
	0161013001	NATIONAL PENSION COMMISSION	29,519,397.80	0.00	29,519,397.80
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	6,732,746.02	0.00	6,732,746.02
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	109,793,321.49	0.00	109,793,321.49
	0161016001	NATIONAL LOTTERY TRUST FUND	67,183,133.78	0.00	67,183,133.78

	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	10,276,409.54	0.00	10,276,409.54
	0161018001	SERVICOM	14,038,383.62	0.00	14,038,383.62
	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	14,038,383.62	0.00	14,038,383.62
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	71,088,420.46	0.00	71,088,420.46
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	157,054,203.80	0.00	157,054,203.80
	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	30,034,104.97	0.00	30,034,104.97
		TERTIARY EDUCATION TRUST FUND	2,243,596,771.15	14,374,205,308.17	16,617,802,079.32
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	438,411,130.24	0.00	438,411,130.24
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	66,500,207.44	0.00	66,500,207.44
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	186,717,555.89	0.00	186,717,555.89
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	28,994,214.97	0.00	28,994,214.97
	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	193,697,063.74	0.00	193,697,063.74
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	22,639,343.83	0.00	22,639,343.83
	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	51,480,870.66	0.00	51,480,870.66
	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	82,284,426.72	0.00	82,284,426.72
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	12,660,145.66	12,660,145.66
	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	6,732,746.02	0.00	6,732,746.02
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	10,623,807.32	0.00	10,623,807.32
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	105,246,775.77	0.00	105,246,775.77
	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	16,108,367.42	0.00	16,108,367.42
	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	1,771,832.02	0.00	1,771,832.02
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	5,304,021.96	5,304,021.96
	0215019001	VETERINARY COUNCIL OF NIGERIA	13,472,767.57	0.00	13,472,767.57
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	15,674,999.21	0.00	15,674,999.21
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	163,490,870.54	0.00	163,490,870.54

	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	3,467,399.36	0.00	3,467,399.36
	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	12,717,821.29	0.00	12,717,821.29
	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	4,961,678.50	0.00	4,961,678.50
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	7,120,931.58	0.00	7,120,931.58
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	7,120,931.58	0.00	7,120,931.58
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	376,113,321.14	0.00	376,113,321.14
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	536,267.32	0.00	536,267.32
	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	25,000,000.00	0.00	25,000,000.00
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	6,264,468.01	0.00	6,264,468.01
	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	12,507,329.17	0.00	12,507,329.17
	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	74,397,427.49	0.00	74,397,427.49
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	11,919,412.35	0.00	11,919,412.35
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	2,129,781.87	0.00	2,129,781.87
	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	80,077,575.30	0.00	80,077,575.30
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	187,957,782.34	0.00	187,957,782.34
	0220002001	DEBT MANAGEMENT OFFICE	61,574,790.91	0.00	61,574,790.91
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	23,656,967.95	0.00	23,656,967.95
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	494,374,508.06	0.00	494,374,508.06
	022000700200	FPO ABAKALIKI	181,000.00	0.00	181,000.00
	022000700500	FPO AKURE	346,100.00	0.00	346,100.00
	022000700600	FPO ASABA	22,000.00	0.00	22,000.00
	022000700800	FPO BAUCHI	2,000.00	0.00	2,000.00
	022000700900	FPO BENIN	300.00	0.00	300.00
	022000701200	FPO DAMATURU	5,000.00	0.00	5,000.00

	022000701700	FPO IBADAN	179,300.00	0.00	179,300.00
	022000701800	FPO ILORIN	3,666.64	0.00	3,666.64
	022000703400	FPO SOKOTO	5,898.25	0.00	5,898.25
	022000703500	FPO UMUAHIA	5,880.00	0.00	5,880.00
	022000703900	SUB-TREASURER OF THE FEDERATION	4,000.00	0.00	4,000.00
	0220007041	ZONAL OFFICE ENUGU	30,000.00	0.00	30,000.00
	0220007042	ZONAL OFFICE IBADAN	357,375.00	0.00	357,375.00
	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	2,487,659,855.16	0.00	2,487,659,855.16
	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	93,360,576.31	0.00	93,360,576.31
	0222002001	STANDARD ORGANIZATION OF NIGERIA	3,088,437,375.48	0.00	3,088,437,375.48
	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	1,121,806.90	0.00	1,121,806.90
	0222005001	INDUSTRIAL TRAINING FUND	262,504,999.98	0.00	262,504,999.98
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	49,364,807.54	0.00	49,364,807.54
	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	20,480,500.18	0.00	20,480,500.18
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	694,259,121.55	0.00	694,259,121.55
	0222009001	CONSUMER PROTECTION COUNCIL	25,243,693.16	0.00	25,243,693.16
	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	15,947,994.77	0.00	15,947,994.77
	0222011001	FEDERAL PRODUCE INSPECTION	4,166,000.00	0.00	4,166,000.00
	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	87,363,795.29	0.00	87,363,795.29
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	24,527,812.19	0.00	24,527,812.19
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	3,523,915.69	0.00	3,523,915.69
	0222027001	SMEDAN - H/QTRS	1,257,825,541.35	0.00	1,257,825,541.35
	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	2,010,421.37	0.00	2,010,421.37
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	726,656,629.96	0.00	726,656,629.96

	0227002001	INDUSTRIAL ARBITRATION PANEL	12,814,301.70	0.00	12,814,301.70
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	1,850,562.89	0.00	1,850,562.89
	0227004001	NATIONAL PRODUCTIVITY CENTRE	1,872,608.02	0.00	1,872,608.02
	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	99,045,039.63	0.00	99,045,039.63
	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	88,585,957.37	0.00	88,585,957.37
	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	69,094,240.42	0.00	69,094,240.42
	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	3,185,230.41	0.00	3,185,230.41
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	179,098,235.26	0.00	179,098,235.26
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	1,267,838.16	0.00	1,267,838.16
	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	1,563,131.61	0.00	1,563,131.61
	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	1,838,628.66	0.00	1,838,628.66
	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	3,693,000.00	0.00	3,693,000.00
	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	5,284,990.23	0.00	5,284,990.23
	0228006001	COOPERATIVE INFORMATION NETWORK	2,062,274.06	0.00	2,062,274.06
	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	1,225,614.41	0.00	1,225,614.41
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	6,374,595.65	0.00	6,374,595.65
	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	1,350,870.76	0.00	1,350,870.76
	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	24,384,697.84	0.00	24,384,697.84
	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	5,059,708.99	0.00	5,059,708.99
	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	4,251,118.68	0.00	4,251,118.68
	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	2,878,019.16	0.00	2,878,019.16
	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	913,815.88	0.00	913,815.88
	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	12,617,736.46	0.00	12,617,736.46
	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	1,293,598.17	0.00	1,293,598.17

	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	18,177,242.57	0.00	18,177,242.57
	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	2,923,727.70	0.00	2,923,727.70
	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	674,800.00	0.00	674,800.00
	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	1,273,657.26	0.00	1,273,657.26
	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	2,612,508.37	0.00	2,612,508.37
	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	5,415,173.02	0.00	5,415,173.02
	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	13,797,089.82	0.00	13,797,089.82
	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	44,672,634.06	0.00	44,672,634.06
	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	704,966.15	0.00	704,966.15
	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	2,253,599.55	0.00	2,253,599.55
	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	150,807.82	0.00	150,807.82
	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	397,654.66	0.00	397,654.66
	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	77,231,079.87	0.00	77,231,079.87
	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	9,800,625.00	0.00	9,800,625.00
	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	117,547.50	0.00	117,547.50
	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	17,106,250.00	0.00	17,106,250.00
	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	963,148.48	0.00	963,148.48
	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	5,486,147.21	0.00	5,486,147.21
	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	739,219.25	0.00	739,219.25
	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	8,706,538.23	0.00	8,706,538.23
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	1,549,601.30	0.00	1,549,601.30
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	12,974,720.58	0.00	12,974,720.58
	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	247,957.36	0.00	247,957.36
	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	154,633.45	0.00	154,633.45

	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	363,803.57	0.00	363,803.57
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	401,214.46	0.00	401,214.46
	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	129,583.86	0.00	129,583.86
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	225,033.24	0.00	225,033.24
	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	711,654.94	0.00	711,654.94
	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	187,319.18	0.00	187,319.18
	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	467,542.70	0.00	467,542.70
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	301,120.05	0.00	301,120.05
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	4,645,030.02	0.00	4,645,030.02
	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	369,198.98	0.00	369,198.98
	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	343,392.19	0.00	343,392.19
	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	412,011.51	0.00	412,011.51
	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	179,689.22	0.00	179,689.22
	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	11,078,242.91	0.00	11,078,242.91
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	1,696,374.55	0.00	1,696,374.55
	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	4,139,542.74	0.00	4,139,542.74
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	12,818,716.44	0.00	12,818,716.44
	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	4,374,117.45	0.00	4,374,117.45
	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	42,074,687.00	0.00	42,074,687.00
	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	7,130,628.33	0.00	7,130,628.33
	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	36,359,085.86	0.00	36,359,085.86
	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	3,155,355.38	0.00	3,155,355.38
	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	1,842,306.08	0.00	1,842,306.08
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	26,021,958.17	0.00	26,021,958.17
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	93,678,784.45	0.00	93,678,784.45

	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	19,852,163.99	0.00	19,852,163.99
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	5,523,313.37	0.00	5,523,313.37
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	153,476,663.90	0.00	153,476,663.90
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	15,339,379.79	0.00	15,339,379.79
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	21,026,931.96	0.00	21,026,931.96
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	13,179,045.51	0.00	13,179,045.51
	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	10,081,028.55	0.00	10,081,028.55
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	14,504,916.63	0.00	14,504,916.63
	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	66,277.24	0.00	66,277.24
	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	374,616.65	0.00	374,616.65
	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	2,534,754.77	0.00	2,534,754.77
	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	5,092,617.27	0.00	5,092,617.27
	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	9,564,691.50	0.00	9,564,691.50
	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	5,816,886.82	0.00	5,816,886.82
	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	1,028,307.09	0.00	1,028,307.09
	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	666,528.91	0.00	666,528.91
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	1,590,370.15	0.00	1,590,370.15
	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	904,196.54	0.00	904,196.54
	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	10,691,579.80	0.00	10,691,579.80
	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	291,729.72	0.00	291,729.72
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	3,450,159.99	0.00	3,450,159.99
	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	27,617,997.39	431,254.00	28,049,251.39
	0228066001	SOKOTO ENERGY RESEARCH	25,998,996.66	0.00	25,998,996.66

	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	13,956,837.52	0.00	13,956,837.52
	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	6,887,159.99	0.00	6,887,159.99
	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	879,692.20	0.00	879,692.20
	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	2,052,386.87	0.00	2,052,386.87
	0228073001	ENERGY COMMISSION OF NIGERIA	5,162,885.10	0.00	5,162,885.10
	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	522,854.98	0.00	522,854.98
	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	390,417.05	0.00	390,417.05
	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	3,269,108.74	0.00	3,269,108.74
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	100,994,080,265.83	0.00	100,994,080,265.83
	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	732,441,128.31	0.00	732,441,128.31
	0229003001	NIGERIAN RAILWAY CORPORATION	24,621,407.33	0.00	24,621,407.33
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	51,739,074.74	0.00	51,739,074.74
	0229005001	MARITIME ACADEMY, ORON	10,450,911.53	0.00	10,450,911.53
	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	41,841,147.74	0.00	41,841,147.74
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	253,703,636.73	0.00	253,703,636.73
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	145,494,787.07	0.00	145,494,787.07
		FEDERAL INLAND REVENUE SERVICES	6,927,729,290.07	0.00	6,927,729,290.07
	0229031006	ACCIDENT INVESTIGATION BUREAU	27,642,327.94	0.00	27,642,327.94
	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	108,403,312.50	0.00	108,403,312.50
	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	162,130,681.01	0.00	162,130,681.01
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	374,285,837.70	0.00	374,285,837.70
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	47,447,535.20	0.00	47,447,535.20

	0231010001	NATIONAL POWER TRAINING INSTITUTE	8,399,479.52	0.00	8,399,479.52
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	50,070,839.00	0.00	50,070,839.00
	0231020001	TRANSMISSION COMPANY OF NIGERIA	771,150,136.46	0.00	771,150,136.46
	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	73,726,443.98	0.00	73,726,443.98
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	65,570,757.00	0.00	65,570,757.00
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	2,141,855,502.84	0.00	2,141,855,502.84
	0231089006	SURVEY COUNCIL OF NIGERIA	27,090,909.73	0.00	27,090,909.73
	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	22,949,999.99	0.00	22,949,999.99
	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	109,493,741.54	0.00	109,493,741.54
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	743,869,175.58	0.00	743,869,175.58
	0232003001	PETROLEUM TRAINING INSTITUTE	821,852,943.91	0.00	821,852,943.91
	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	14,386,987.61	0.00	14,386,987.61
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	37,205,056.39	0.00	37,205,056.39
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	-0.01	0.00	-0.01
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	2,632,551,480.43	0.00	2,632,551,480.43
	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	198,460.86	0.00	198,460.86
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	392,394,692.48	0.00	392,394,692.48
	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	20,586,022.21	0.00	20,586,022.21
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	17,020,731.99	0.00	17,020,731.99
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	71,202,557.11	0.00	71,202,557.11
	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	12,539,944.64	0.00	12,539,944.64
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	3,497,147.04	0.00	3,497,147.04
	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	283,799.00	0.00	283,799.00
	0233011001	AJAOKUTA STEEL COMPANY LIMITED	244,589.38	0.00	244,589.38
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	2,026,268.76	0.00	2,026,268.76
	0238001001	BUDGET AND NATIONAL PLANNING	481,784,173.19	0.00	481,784,173.19

	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	23,404,016.52	0.00	23,404,016.52
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	70,114,129.05	0.00	70,114,129.05
	0238004001	NATIONAL BUREAU OF STATISTICS	1,064,659,608.57	0.00	1,064,659,608.57
	0238005001	BUDGET OFFICE OF THE FEDERATION	3,304,560.68	0.00	3,304,560.68
	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	4,693,963.20	0.00	4,693,963.20
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	62,764,452.59	0.00	62,764,452.59
	0250001001	FISCAL RESPONSILIBITY COMMISSION	5,401,644.72	0.00	5,401,644.72
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	1,571,040,724.86	0.00	1,571,040,724.86
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	28,417,160.11	0.00	28,417,160.11
	0252037001	ANAMBRA/ IMO RBDA	140,542,676.52	0.00	140,542,676.52
	0252039001	CHAD BASIN RBDA	11,200,878.09	0.00	11,200,878.09
	0252040001	CROSS RIVER RBDA	140,034,170.55	0.00	140,034,170.55
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	210,454,018.90	0.00	210,454,018.90
	0252042001	LOWER BENUE RBDA	197,820,290.82	0.00	197,820,290.82
	0252043001	LOWER NIGER RBDA	83,613,404.88	0.00	83,613,404.88
	0252044001	NIGER DELTA RBDA	202,442,523.59	0.00	202,442,523.59
	0252045001	OGUN/ OSUN RBDA	54,600,306.84	0.00	54,600,306.84
	0252046001	SOKOTO RIMA RBDA	47,205,605.73	0.00	47,205,605.73
	0252047001	UPPER BENUE RBDA	33,082,847.04	0.00	33,082,847.04
	0252048001	UPPER NIGER RBDA	30,051,809.38	0.00	30,051,809.38
	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	53,870,220.17	0.00	53,870,220.17
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	2,564,710.86	0.00	2,564,710.86
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	11,833,822.35	0.00	11,833,822.35
		LAW & JUSTICES SECTOR	**0.00**	**0.00**	**0.00**
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	8,333,333,333.33	0.00	8,333,333,333.33
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	114,241,695.43	0.00	114,241,695.43

	0326002001	NIGERIAN LAW REFORM COMMISSION	5,800,172.12	0.00	5,800,172.12
	0326003001	LEGAL AID COUNCIL	12,277,168.39	0.00	12,277,168.39
	0326004001	COUNCIL OF LEGAL EDUCATION	98,343,982.86	0.00	98,343,982.86
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	3,721,964.78	0.00	3,721,964.78
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	106,595,250.34	0.00	106,595,250.34
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	179,500.00	0.00	179,500.00
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	48,325,201.65	0.00	48,325,201.65
	0326010001	NIGERIAN COPYRIGHT COMMISSION	9,889,532.37	0.00	9,889,532.37
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	41,241,952.10	0.00	41,241,952.10
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	77,290,338.85	0.00	77,290,338.85
	0344001001	CODE OF CONDUCT BUREAU	80,886,295.05	0.00	80,886,295.05
		REGIONAL SECTOR	**0.00**	**0.00**	**0.00**
	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	20,367,490.11	0.00	20,367,490.11
		SOCIAL SECTOR	**0.00**	**0.00**	**0.00**
		NATIONAL CENTER FOR WOMEN DEVELOPMENT	313,943,615.69	0.00	313,943,615.69
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	6,508,644.95	0.00	6,508,644.95
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	93,055,281.97	0.00	93,055,281.97
	0513021002	NIGERIA FOOTBALL FEDERATION	699,883.47	0.00	699,883.47
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	18,646,019.07	0.00	18,646,019.07
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	18,747,897.26	0.00	18,747,897.26
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	1,177,999,539.31	0.00	1,177,999,539.31
	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	1,783,995,983.21	0.00	1,783,995,983.21
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	93,202,543.37	0.00	93,202,543.37

	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	34,152,857.92	0.00	34,152,857.92
	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	10,034,007.04	0.00	10,034,007.04
	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	3,620,523.78	0.00	3,620,523.78
	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	22,217,858.96	0.00	22,217,858.96
	0517008001	NATIONAL LIBRARY OF NIGERIA	16,810,956.64	0.00	16,810,956.64
	0517009001	NATIONAL EXAMINATIONS COUNCIL	22,314,603.74	0.00	22,314,603.74
	0517010001	MASS LITERACY COUNCIL	58,632,599.96	0.00	58,632,599.96
	0517011001	NOMADIC EDUCATION COMMISSION	2,282,687.53	0.00	2,282,687.53
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	35,114,056.17	0.00	35,114,056.17
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	4,354,289.75	0.00	4,354,289.75
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	10,787,616.71	0.00	10,787,616.71
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	3,177,004.60	0.00	3,177,004.60
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	151,330,883.85	0.00	151,330,883.85
	0517017001	NATIONAL TEACHERS INSTITUTE	578,468,989.17	0.00	578,468,989.17
	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	1,158,600,195.80	0.00	1,158,600,195.80
	0517018002	FEDERAL POLYTECHNIC BAUCHI	17,373,370.84	0.00	17,373,370.84
	0517018003	FEDERAL POLYTECHNIC BIDA	144,506,169.31	0.00	144,506,169.31
	0517018004	FEDERAL POLYTECHNIC IDAH	162,383,414.87	0.00	162,383,414.87
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	5,179,830.16	0.00	5,179,830.16
	0517018006	FEDERAL POLYTECHNIC MUBI	24,380,893.44	0.00	24,380,893.44
	0517018007	FEDERAL POLYTECHNIC NASARAWA	175,130,404.92	0.00	175,130,404.92
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	3,789,460.16	0.00	3,789,460.16
	0517018009	FEDERAL POLYTECHNIC KADUNA	821,455,479.33	0.00	821,455,479.33
	0517018010	FEDERAL POLYTECHNIC OFFA	189,206,178.59	0.00	189,206,178.59

	0517018011	FEDERAL POLYTECHNIC EDE	103,105,855.55	0.00	103,105,855.55
	0517018012	FEDERAL POLYTECHNIC AUCHI	219,513,461.57	0.00	219,513,461.57
	0517018013	FEDERAL POLYTECHNIC NEKEDE	424,710,289.39	0.00	424,710,289.39
	0517018014	FEDERAL POLYTECHNIC OKO	80,283,030.29	0.00	80,283,030.29
	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	0.00	0.00
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	44,421,684.27	0.00	44,421,684.27
	0517018017	FEDERAL POLYTECHNIC GWANDU	9,315,006.37	0.00	9,315,006.37
	0517018018	FEDERAL POLYTECHNIC ILARO	36,772,224.90	0.00	36,772,224.90
	0517018019	YABA COLLEGE OF TECHNOLOGY	20,097,556.77	0.00	20,097,556.77
	0517018020	FEDERAL POLYTECHNIC BALI	12,511,792.86	0.00	12,511,792.86
	0517018021	FEDERAL POLYTECHNIC EKOWE	7,626,061.09	0.00	7,626,061.09
	0517018022	FEDERAL POLYTECHNIC BONNY	39,200,236.43	0.00	39,200,236.43
	0517018023	FEDERAL POLYTECHNIC UKANA	57,964,401.24	0.00	57,964,401.24
	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	2,586,383.46	0.00	2,586,383.46
	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	25,696,892.71	0.00	25,696,892.71
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	94,210,463.99	0.00	94,210,463.99
	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	10,286,514.02	0.00	10,286,514.02
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	44,570,411.17	0.00	44,570,411.17
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	149,370,128.10	0.00	149,370,128.10
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	70,602,971.62	0.00	70,602,971.62
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	6,894,956.33	0.00	6,894,956.33
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	32,511,817.97	0.00	32,511,817.97
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	3,559,429.63	0.00	3,559,429.63
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	42,165,366.94	0.00	42,165,366.94

	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	24,595,143.01	0.00	24,595,143.01
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	43,954,115.94	0.00	43,954,115.94
	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	13,347,036.56	0.00	13,347,036.56
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	401,264,724.33	0.00	401,264,724.33
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	39,986,109.23	0.00	39,986,109.23
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	30,545,318.36	0.00	30,545,318.36
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	2,630,834.08	0.00	2,630,834.08
	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	40,163,503.04	0.00	40,163,503.04
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	129,092,262.71	0.00	129,092,262.71
	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	71,623,041.68	0.00	71,623,041.68
	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	83,126,729.23	0.00	83,126,729.23
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	174,606,932.73	0.00	174,606,932.73
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	55,693,830.43	0.00	55,693,830.43
	0517021001	UNIVERSITY OF IBADAN	21,142,389.21	0.00	21,142,389.21
	0517021002	UNIVERSITY OF LAGOS	738,577,077.94	0.00	738,577,077.94
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	1,145,134,227.83	0.00	1,145,134,227.83
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	12,945,343.43	0.00	12,945,343.43
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	3,309,024.43	0.00	3,309,024.43
	0517021006	UNIVERSITY OF BENIN	17,518,180.81	0.00	17,518,180.81
	0517021007	UNIVERSITY OF JOS	1,877,669.73	0.00	1,877,669.73
	0517021008	UNIVERSITY OF CALABAR	15,746,258.53	0.00	15,746,258.53
	0517021009	UNIVERSITY OF ILORIN	49,735,032.72	0.00	49,735,032.72
	0517021010	UNIVERSITY OF ABUJA	97,142.87	0.00	97,142.87
	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	813,962.18	0.00	813,962.18
	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	836,999.99	0.00	836,999.99

	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	8,176,449.67	0.00	8,176,449.67
	0517021014	UNIVERSITY OF PORT HARCOURT	3,691,863.22	0.00	3,691,863.22
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	394,202,191.84	0.00	394,202,191.84
	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	18,606,390.68	0.00	18,606,390.68
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	0.00	0.00
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	119,659,947.01	0.00	119,659,947.01
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	134,249,258.87	0.00	134,249,258.87
	0517021020	UNIVERSITY OF UYO	475,401.76	0.00	475,401.76
	0517021021	UNIVERSITY OF MAIDUGURI	2,632,528,842.52	0.00	2,632,528,842.52
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	1,688,470.00	2,020.90	1,690,490.90
	0517021023	BAYERO UNIVERSITY, KANO	10,612,007.12	0.00	10,612,007.12
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	102,572,704.67	0.00	102,572,704.67
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	53,693,811.27	0.00	53,693,811.27
	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	22,912,206.04	0.00	22,912,206.04
	0517021027	ARABIC LANGUAGE VILLAGE BORNO	674,800.00	0.00	674,800.00
	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	0.00	0.00
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	5,950,727.54	0.00	5,950,727.54
	0517021030	FEDERAL UNIVERSITY OTUOKE	399,276,499.02	0.00	399,276,499.02
	0517021031	FEDERAL UNIVERSITY DUTSE	1,856,788.00	0.00	1,856,788.00
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	670,171,808.35	0.00	670,171,808.35
	0517021033	FEDERAL UNIVERSITY LAFIA	91,263,132.73	0.00	91,263,132.73
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	44,110,162.78	0.00	44,110,162.78
	0517021035	FEDERAL UNIVERSITY KASHERE	32,401,763.41	0.00	32,401,763.41
	0517021036	FEDERAL UNIVERSITY LOKOJA	88,944,448.17	0.00	88,944,448.17

	0517021037	FEDERAL UNIVERSITY WUKARI	249,697,319.74	0.00	249,697,319.74
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	1,103,924.59	0.00	1,103,924.59
	0517021039	FEDERAL UNIVERSITYOF GASHUA	9,022,897.19	0.00	9,022,897.19
	0517021040	FEDERAL UNIVERSITYOF GUSAU	13,535,180.10	0.00	13,535,180.10
	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	0.00	0.00
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	47,891,556.66	0.00	47,891,556.66
	0517024001	NATIONAL OPEN UNIVERSITY	257,856,438.31	0.00	257,856,438.31
	0517026002	FGC AZARE	47,193,338.56	0.00	47,193,338.56
	0517026003	FGC BUNI-YADI	10,134,879.84	0.00	10,134,879.84
	0517026004	FGC BIRIN YAURI	24,911,544.18	0.00	24,911,544.18
	0517026005	FGC DAURA	15,801,551.93	0.00	15,801,551.93
	0517026006	FGC GANYE	49,540,328.33	0.00	49,540,328.33
	0517026007	FGC GARKI	27,577,553.19	0.00	27,577,553.19
	0517026008	FGC IJANIKIN	3,869,802.06	0.00	3,869,802.06
	0517026009	FGC IKET NISE	1,206,578.16	0.00	1,206,578.16
	0517026010	FGC IKET VANDAKYA	3,516,664.94	0.00	3,516,664.94
	0517026011	FGC IKOM	14,569,065.70	0.00	14,569,065.70
	0517026012	FGC IKOT EKPENE	898,681.46	0.00	898,681.46
	0517026013	FGC IKURIN	20,757,468.20	0.00	20,757,468.20
	0517026014	FGC JOS	1,515,155.00	0.00	1,515,155.00
	0517026015	FGC KADUNA	1,967,586.79	0.00	1,967,586.79
	0517026016	FGC KANO	30,869,999.99	0.00	30,869,999.99
	0517026017	FGC KEFFI	38,026,056.36	0.00	38,026,056.36
	0517026018	FGC KIYAWA	46,532,259.16	0.00	46,532,259.16
	0517026019	FGC KWALI	1,357,934.10	0.00	1,357,934.10
	0517026020	FGC MAIDUGURI	45,294,217.37	0.00	45,294,217.37

	0517026021	FGC MINJIBIR	6,444,584.07	0.00	6,444,584.07
	0517026022	FGC MINNA	29,845,867.78	0.00	29,845,867.78
	0517026023	FGC ODIKOLOGUNA	198,908.00	0.00	198,908.00
	0517026024	FGC ODOGBOLU	864,756.55	0.00	864,756.55
	0517026025	FGC OGBOMOSHMO	32,234,793.70	0.00	32,234,793.70
	0517026026	FGC OGOJA	59,993,702.48	0.00	59,993,702.48
	0517026027	FGC OHAFIA	49,316,769.52	0.00	49,316,769.52
	0517026028	FGC OKIGWE	664,848.09	0.00	664,848.09
	0517026029	FGC OKPOSI	44,377,901.92	0.00	44,377,901.92
	0517026030	FGC ONITSHA	17,724,641.90	0.00	17,724,641.90
	0517026031	FGC PORT HARCOURT	9,521,531.52	0.00	9,521,531.52
	0517026032	FGC POTISKUM	5,533,859.48	0.00	5,533,859.48
	0517026033	FGC RUBBOCHI	1,686,817.42	0.00	1,686,817.42
	0517026034	FGC SOKOTO	7,293,776.99	0.00	7,293,776.99
	0517026035	FGC UGWOLAWO	34,740,504.40	0.00	34,740,504.40
	0517026036	FGC WARRI	14,014,727.74	0.00	14,014,727.74
	0517026037	FGC ZARIA	576,862.44	0.00	576,862.44
	0517026038	FGC, BILLIRI	20,239,202.76	0.00	20,239,202.76
	0517026039	FGC, IDO-ANI	790,913.05	0.00	790,913.05
	0517026040	FGC, IKOLE	5,341,702.03	0.00	5,341,702.03
	0517026041	FGGC ABAJI	9,422,622.29	0.00	9,422,622.29
	0517026043	FGGC AKURE	4,461,448.89	0.00	4,461,448.89
	0517026044	FGGC ANKA	24,311,485.44	0.00	24,311,485.44
	0517026045	FGGC BAJOGA	12,382,047.04	0.00	12,382,047.04

	0517026046	FGGC BAKORI	19,415,450.46	0.00	19,415,450.46
	0517026047	FGGC BAUCHI	144,337,972.61	0.00	144,337,972.61
	0517026048	FGGC BENIN	128,567,853.53	0.00	128,567,853.53
	0517026049	FGGC BIDA	11,148,230.25	0.00	11,148,230.25
	0517026050	FGGC BWARI	7,301,716.37	0.00	7,301,716.37
	0517026051	FGGC CALABAR	9,831,734.51	0.00	9,831,734.51
	0517026052	FGGC EFON ALAYE	1,766,717.78	0.00	1,766,717.78
	0517026053	FGGC EFON IMNRINGI	6,174,159.54	0.00	6,174,159.54
	0517026054	FGGC ENUGU	6,812,367.97	0.00	6,812,367.97
	0517026055	FGGC EZZAMGBO ABAKALIKI	1,272,863.89	0.00	1,272,863.89
	0517026056	FGGC GBOKO	4,508,158.30	0.00	4,508,158.30
	0517026057	FGGC GUSAU	48,222,538.04	0.00	48,222,538.04
	0517026058	FGGC GWANDU	8,964,388.32	0.00	8,964,388.32
	0517026059	FGGC IBILLO	3,718,013.00	0.00	3,718,013.00
	0517026060	FGGC IBUSA	40,855,246.45	0.00	40,855,246.45
	0517026061	FGGC IKOT-OBIO-ITONG	518,104.93	0.00	518,104.93
	0517026062	FGGC ILORIN	25,101,207.83	0.00	25,101,207.83
	0517026063	FGGC IPETUMODU	6,471,584.97	0.00	6,471,584.97
	0517026064	FGGC JALINGO	9,136,275.37	0.00	9,136,275.37
	0517026065	FGGC KABBA	5,757,850.48	0.00	5,757,850.48
	0517026066	FGGC KAZAURE	307,012.97	0.00	307,012.97
	0517026067	FGGC KEANA	325,998.41	0.00	325,998.41
	0517026068	FGGC LANGTANG	15,574,877.44	0.00	15,574,877.44
	0517026069	FGGC LEJJA	1,057,484.67	0.00	1,057,484.67

	0517026070	FGGC MONGUNO	11,384,482.77	0.00	11,384,482.77
	0517026071	FGGC NEW BUSA	2,773,530.69	0.00	2,773,530.69
	0517026072	FGGC OMU-ARAN	93,560,773.25	0.00	93,560,773.25
	0517026073	FGGC OWERRI	1,019,754.75	0.00	1,019,754.75
	0517026074	FGGC OYO	15,228,728.67	0.00	15,228,728.67
	0517026075	FGGC SHAGAMU	3,198,566.08	0.00	3,198,566.08
	0517026076	FGGC GUMI TAMBAWAL	781,691.62	0.00	781,691.62
	0517026077	FGGC UMUAHIA	8,725,767.74	0.00	8,725,767.74
	0517026078	FGGC WUKARI	485,707.40	0.00	485,707.40
	0517026079	FGGC, YOLA	23,381,391.40	0.00	23,381,391.40
	0517026080	FSTC AHOADA	332,773.97	0.00	332,773.97
	0517026081	FSTC AWKA	8,522,561.31	0.00	8,522,561.31
	0517026082	FSTC JUBU-IMUSHIN	3,975,665.95	0.00	3,975,665.95
	0517026083	FSTC MICHIKA	20,902,029.63	0.00	20,902,029.63
	0517026084	FSTC TUNGBO - YENAGOA	47,062,434.93	0.00	47,062,434.93
	0517026085	FSTC USI-EKITI	6,135,240.82	0.00	6,135,240.82
	0517026086	FTC IKARE	23,386,950.43	0.00	23,386,950.43
	0517026087	FTC ILESA	677,001.36	0.00	677,001.36
	0517026088	FTC JALINGO	1,130,864.83	0.00	1,130,864.83
	0517026089	FTC KAFANCHAN	7,742,098.56	0.00	7,742,098.56
	0517026090	FTC LASSA	30,448,406.81	0.00	30,448,406.81
	0517026091	FTC OHANSO	19,851,443.11	0.00	19,851,443.11
	0517026092	FTC OROZO	36,349,341.58	0.00	36,349,341.58
	0517026093	FTC OTOBI	24,979,718.72	0.00	24,979,718.72
	0517026094	FTC OTUPKO	823,790.68	0.00	823,790.68

	0517026095	FTC SHIRORO	5,070,830.47	0.00	5,070,830.47
	0517026096	FTC UROMI	16,496,462.90	0.00	16,496,462.90
	0517026097	FTC UYO	7,898,806.09	0.00	7,898,806.09
	0517026098	FTC YABA	3,414,483.83	0.00	3,414,483.83
	0517026099	FTC ZURU	21,700,380.50	0.00	21,700,380.50
	0517026100	KING'S COLLEGE	25,201,790.97	0.00	25,201,790.97
	0517026101	QUEEN'S COLLEGE LAGOS	10,798,198.21	0.00	10,798,198.21
	0517026102	SULEJA ACADEMY	171,802.91	0.00	171,802.91
	0517026103	FSTC,DOMA	15,311,010.87	0.00	15,311,010.87
	0517026104	FSTC DAYI	10,027,638.55	0.00	10,027,638.55
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	2,132,915.81	0.00	2,132,915.81
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	60,494,355.79	0.00	60,494,355.79
	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	158,267,329.29	0.00	158,267,329.29
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	411,895,334.95	0.00	411,895,334.95
	0521002001	NATIONAL HEALTH INSURANCE SCHEME	2,258.00	0.00	2,258.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	1,426,426,532.33	0.00	1,426,426,532.33
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	359,163.61	0.00	359,163.61
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	1,965,141.60	0.00	1,965,141.60
	0521008001	HEALTH RECORDS REGISTRATION BOARD	726,923.92	0.00	726,923.92
	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	590,131.94	0.00	590,131.94
	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	276,057.82	0.00	276,057.82
	0521011001	NURSING AND MIDWIFERY COUNCIL	872,878.04	0.00	872,878.04
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	1,540,892.86	0.00	1,540,892.86
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	250,058,866.52	0.00	250,058,866.52
	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	38,900,021.91	0.00	38,900,021.91
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	19,639,023.81	0.00	19,639,023.81

	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	3,092,050.92	0.00	3,092,050.92
	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	1,671,286.16	0.00	1,671,286.16
	0521018001	NURSE TUTOR TRAINING - ENUGU	57,669.90	0.00	57,669.90
	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	2,047,396.05	0.00	2,047,396.05
	0521020001	NURSE TUTOR TRAINNING KADUNA	1,109,917.53	0.00	1,109,917.53
	0521021001	NURSE TUTOR TRAINNING IBADAN	341,260.21	0.00	341,260.21
	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	15,440,472.13	0.00	15,440,472.13
	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	1,762,674.24	0.00	1,762,674.24
	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	12,440,000.01	0.00	12,440,000.01
	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	553,324.78	0.00	553,324.78
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	429,092,608.32	0.00	429,092,608.32
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	1,379,246,634.41	0.00	1,379,246,634.41
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	83,081,280.54	0.00	83,081,280.54
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	242,336,163.54	0.00	242,336,163.54
	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	24,813,654.31	0.00	24,813,654.31
	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	43,192,566.04	0.00	43,192,566.04
	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	25,061,331.32	0.00	25,061,331.32
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	280,775,286.81	0.00	280,775,286.81
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	167,426,702.19	0.00	167,426,702.19
	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	427,934,401.85	0.00	427,934,401.85
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	841,162,011.76	0.00	841,162,011.76
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	10,240,640.76	0.00	10,240,640.76
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	90,364,049.43	0.00	90,364,049.43
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	127,165,927.06	0.00	127,165,927.06
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	106,266,931.98	0.00	106,266,931.98
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	223,713,436.17	0.00	223,713,436.17
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	319,588,002.19	0.00	319,588,002.19

	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	278,239,690.80	0.00	278,239,690.80
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	15,227,912.19	0.00	15,227,912.19
	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	9,030,122.49	0.00	9,030,122.49
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	36,772,224.90	0.00	36,772,224.90
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	7,236,868.79	64,150.44	7,301,019.23
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	145,776,109.53	0.00	145,776,109.53
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	7,400,729.48	0.00	7,400,729.48
	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	5,344,131.74	0.00	5,344,131.74
	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	8,340,701.06	0.00	8,340,701.06
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	28,502,421.52	0.00	28,502,421.52
	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	29,086,972.73	0.00	29,086,972.73
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	81,915,034.47	0.00	81,915,034.47
	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	19,066,351.27	0.00	19,066,351.27
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	25,995,520.37	0.00	25,995,520.37
	0521027018	FEDERAL MEDICAL CENTRE, OWO	454,550.43	0.00	454,550.43
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	29,589,225.52	0.00	29,589,225.52
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	345,861,428.19	0.00	345,861,428.19
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	47,847,260.75	0.00	47,847,260.75
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	20,679,124.12	0.00	20,679,124.12
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	380,770,728.77	0.00	380,770,728.77
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	33,534,025.90	0.00	33,534,025.90
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	247,847,198.38	0.00	247,847,198.38
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	21,614,476.60	0.00	21,614,476.60
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	23,381,391.40	0.00	23,381,391.40
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	24,471,105.46	0.00	24,471,105.46

	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	8,380,513.85	0.00	8,380,513.85
	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	6,402,464.97	0.00	6,402,464.97
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	10,797,802.73	10,797,802.73
	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	23,270,117.83	0.00	23,270,117.83
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	330,975,116.31	0.00	330,975,116.31
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	62,995,630.06	0.00	62,995,630.06
	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	7,844,257.48	0.00	7,844,257.48
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	37,986,481.51	0.00	37,986,481.51
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	13,156,755.51	0.00	13,156,755.51
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	104,530,953.83	0.00	104,530,953.83
	0521027043	ONCHO BAUCHI	0.00	0.00	0.00
	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	115,926,265.58	0.00	115,926,265.58
	0521029004	PHS, MAIDUGURI	555,000.00	0.00	555,000.00
	0521029006	PHS, KANO	300.00	0.00	300.00
	0521029009	PHS, ILORIN	60,126.50	0.00	60,126.50
	0521029010	PHS, SOKOTO	1,092.90	0.00	1,092.90
	0521029012	PHS, ABEOKUTA	12,000.00	0.00	12,000.00
	0521029013	PHS, PORT-HARCOURT(BONNY, BRASS, ONNE, AIRPORT AND WHARF)	283,000.00	0.00	283,000.00
	0521030005	INSTITUTE OF CHILD HEALTH (ENUGU) ENUGU	250,000.00	0.00	250,000.00
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	20,368,295.96	0.00	20,368,295.96
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	59,391,199.44	0.00	59,391,199.44
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	5,757,850.48	0.00	5,757,850.48
	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	2,961,809.20	0.00	2,961,809.20
	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	8,208,072.86	0.00	8,208,072.86
	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	529,791.92	0.00	529,791.92
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	16,702,710.71	0.00	16,702,710.71
	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	5,725,950.00	0.00	5,725,950.00

	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	250,702.54	0.00	250,702.54
	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	1,119,651.78	0.00	1,119,651.78
	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	12,379,775.14	0.00	12,379,775.14
	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	6,439,912.83	0.00	6,439,912.83
	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	2,749,220.00	0.00	2,749,220.00
	0521049001	NATIONAL HOSPITAL	49,026,878.09	0.00	49,026,878.09
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	474,486,073.97	0.00	474,486,073.97
	0535002001	NATIONAL PARK HEADQUARTERS	7,399,635.90	0.00	7,399,635.90
	0535003001	KAINJI NATIONAL PARK	3,361,215.16	0.00	3,361,215.16
	0535004001	OYO NATIONAL PARK	1,717,733.17	0.00	1,717,733.17
	0535005001	CHAD BASIN NATIONAL PARK	1,369,866.13	0.00	1,369,866.13
	0535006001	GASHAKA GUMTI NATIONAL PARK	43,751,451.19	0.00	43,751,451.19
	0535007001	CROSS RIVER NATIONAL PARK	3,598,368.55	0.00	3,598,368.55
	0535008001	KAMUKU NATIONAL PARK	6,294,808.84	0.00	6,294,808.84
	0535009001	OKUMU NATIONAL PARK	1,677,678.72	0.00	1,677,678.72
	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	1,642,720.17	0.00	1,642,720.17
	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	57,028,002.20	0.00	57,028,002.20
	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	1,967,275.42	0.00	1,967,275.42
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	161,198,741.77	0.00	161,198,741.77
	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	13,328,740.53	0.00	13,328,740.53
	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	8,547,115.29	0.00	8,547,115.29
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	23,159,961.82	0.00	23,159,961.82
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	44,746,259.14	0.00	44,746,259.14
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	15,459,380.58	0.00	15,459,380.58
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	6,889,791.60	0.00	6,889,791.60
	0543001001	NATIONAL POPULATION COMMISSION	54,564,634.39	0.00	54,564,634.39
		TOTAL	**235,642,925,750.57**	**32,431,535,071.86**	**268,074,460,822.43**

NOTE 40:
CURRENT PORTION OF LONG-TERM BORROWINGS

S/N	ADMIN. CODE	MDA	CURRENT PORTION OF LONG-TERM BORROWINGS 410601 ₦
		SOCIAL SECTOR	
1	0517021006	UNIVERSITY OF BENIN	6,438,624.00
2	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE, SOKOTO	257,556.52
		TOTAL	**6,696,180.52**

NOTE 41A:
PUBLIC FUNDS

S/N	ADMIN. CODE	MDA	TRUST FUNDS	OTHER PUBLIC FUNDS	TOTAL
			420101	420102	
			₦	₦	₦
		ADMINISTRATIVE SECTOR			
1	0123011007	NATIONAL THEATRE	0.00	2,540,459.39	2,540,459.39
2	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	-298,738,587.49	0.00	-298,738,587.49
		ECONOMIC SECTOR			
3		NIGERIA CUSTOMS SERVIVES	57,940.00	0.00	57,940.00
4		CONSOLIDATED REVENUE FUND	1,110,517,544,523.21	393,676,688,051.68	1,504,194,232,574.89
		SOCIAL SECTOR	**0.00**	**0.00**	**0.00**
5	0517026100	KING'S COLLEGE	-210,000.00	0.00	-210,000.00
6	0521027039	NATIONAL EYE CENTRE KADUNA	133,559,807.75	245,877.71	133,805,685.46
7	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	177,302,820.00	0.00	177,302,820.00
8	0517018015	FEDERAL POLYTECHNIC DAMATURU	189,000,000.00	0.00	189,000,000.00
9	0517021006	UNIVERSITY OF BENIN	218,959,560.00	0.00	218,959,560.00
10	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	859,271,173.33	0.00	859,271,173.33
		TOTAL	**1,111,796,747,236.80**	**393,679,474,388.78**	**1,505,476,221,625.58**

NOTE 41:
PUBLIC FUNDS

		TRUST FUNDS	OTHER PUBLIC FUNDS			
		420101	420102			
Details	NCOA	OPENING BALANCE	INFLOWS	OUT FLOWS	ADDITIONAL FUND	CLOSING BALANCE
		₦	₦	₦	₦	₦
Summary Payments from Cash Flow Statements						-
STABILIZATION FUND	42010101	8,510,929,988.31	33,020,649,309.67	13,077,878,095.45	1,219,092,753.52	29,672,793,956.06
ECOLOGICAL FUND	42010102	26,348,736,347.95	63,153,188,467.32	43,900,260,617.48	3,249,639,908.75	48,851,304,106.54
DEVELOPMENT OF NATURAL RESOURCES	42010103	106,545,939,550.13	107,586,033,265.09	87,120,860,043.88	8,464,934,141.23	135,476,046,912.57
TERTIARY EDUCATION TRUST FUND	42010104	121,728,062,543.66	137,287,081,329.89	143,544,665,622.54		115,470,478,251.01
PETROLUEM TECHNOLOGY DEVELOPMENT FUND	42010105	-				-
POLICE REWARD FUND	42010106	-				-
PRISON REWARD FUND	42010107	-				-
ARMED FORCES REWARD FUND	42010108	-				-
NIGERIAN EX-SERVICEMEN REWARD FUND	42010109	-				-
COCOA LEVY FUND	42010110	4,196,237.44				4,196,237.44
FERTILIZER REVOLVING FUND	42010111	-				-
SINKING FUND	42010112	-				-
STEEL POOL LEVY ACCOUNT	42010113	2,235,753,564.12	696,900,139.66	47,906,639.88		2,884,747,063.90

NATIONAL ECONOMIC RECONSTRUCTION FUND	42010114	-				-
NATIONAL HOUSING FUND	42010115	-				-
SOCIAL INSURANCE TRUST FUND	42010116	-				-
SUGAR DEVELOPMENT FUND	42010117	5,336,477,518.20	9,382,101,548.64	12,475,879,451.51		2,242,699,615.33
NATIONAL AUTOMOTIVE COUNCIL FUND	42010118	8,817,770,536.24	6,936,067,621.24	7,482,969,232.49		8,270,868,924.99
RICE LEVY	42010119	3,119,169,244.17	11,136,324.56	421,785,827.28		2,708,519,741.45
PORT LEVY	42010120	13,401,737,442.28	32,832,768,104.70	30,191,969,502.10		16,042,536,044.88
ECOWAS LEVY	42010121	-				-
CISS LEVY	42010122	44,654,690,853.66	69,105,669,309.02	22,186,593,241.03		91,573,766,921.65
NESS LEVY	42010123	3,325,003,696.59	4,254,190,721.43	6,141,948,892.73		1,437,245,525.29
SERVICE CHARGE POOL ACCOUNT	42010124	145,742,631.36				145,742,631.36
CIGARETTE LEVY	42010125	4,123,860,828.86	1,304,260,955.31	3,153,809,489.12		2,274,312,295.05
CUSTOM TEXTILE LEVY	42010126	317,580,851.70		932,815.94		316,648,035.76
IMPLEMENTATION COMMITTEE ON FGN LANDED PROPERTY	42010127	171,519,906.33				171,519,906.33
CEMENT LEVY	42010128	703,443,632.31	6,485,588.74	326,883.60		709,602,337.45
HUSK BROWN RICE LEVY	42010129	1,195,659,117.56				1,195,659,117.56
LEVY ON SANITORY POOL ACCOUNT	42010130	3,348,815,121.31		2,000,000,000.00		1,348,815,121.31
LEVY ON WINES SPIRIT	42010131	1,224,977,009.85		12,453.60		1,224,964,556.25
PENSION BOND REDEMPTION FUND	42010132	589,429,549,635.02				589,429,549,635.02
CONSOLIDATED POOL ACCOUNT	42010133	30,221,933,035.27	69,983,817,095.78	80,680,500,805.67		19,525,249,325.38

MOFI OPTIONAL ACCOUNT	42010134	2,817,307,226.07	2,332,669,175.35	15,602,981.44		5,134,373,419.98
WHEAT FLOUR LEVY	42010135	9,491,894.58	10,244,535.69	852,218.18		18,884,212.09
WHEAT GRAIN LEVY	42010136	41,039,626,270.78	61,555,801,419.96	68,208,407,062.17		34,387,020,628.57
POLICE EQUIPMENT FUND	42010201	55,752,940.56				55,752,940.56
CHEQUE OPERATIONAL ACCOUNT	42010202	988,750.00				988,750.00
MONITISATION(Motor Vehicle)	42010203	4,327,297.08				4,327,297.08
NITDA POOL ACCOUNT	42010204	4,676,193,564.93	11,853,444,139.49	7,090,864,153.60		9,438,773,550.82
CBN/FGN INDEPENDENT REVENUE ACCOUNT US$	42010205	1,378,930.01				1,378,930.01
SOLID MINERALS REVENUE POOL A/C	42010206	8,538,328,460.27	4,063,952,891.86	14,850,860.00		12,587,430,492.13
FGN SIGNATURE BONUSES ACCOUNT	42010207	55,640,988,176.15	353,654,474,846.08	41,835,075,538.52		367,460,387,483.71
35% NAC LEVY POOL ACCOUNT	42010208	2,348,587,554.95	1,779,014,376.43			4,127,601,931.38
40% POLISHED RICE LEVY POOL A/C	42010209	46,675.99				46,675.99
IPPIS OPERATION ACCOUNT	42010210	-				-
TOTAL		**1,090,044,567,033.69**	**970,809,951,165.91**	**569,593,952,428.20**	**12,933,666,803.50**	**1,504,194,232,574.90**

ADMIN. CODE	MDA	₦	
0123011007	NATIONAL THEATRE	2,540,459.39	
0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	-298,738,587.49	
	NIGERIA CUSTOMS SERVIVES	57,940.00	
0517018015	FEDERAL POLYTECHNIC DAMATURU	189,000,000.00	

0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	177,302,820.00	
0517021006	UNIVERSITY OF BENIN	218,959,560.00	
0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	859,271,173.32	
0517026100	KING'S COLLEGE	-210,000.00	
0521027039	NATIONAL EYE CENTRE KADUNA	133,805,685.46	
	OTHERS AS PER T.B FROM MDAs	1,281,989,050.68	1,281,989,050.68
TOTALS			**1,505,476,221,625.58**

NOTE 42:
LONG TERM PROVISION

S/N	ADMIN. CODE	MDA	LONG TERM PROVISION 420101 ₦
		ADMINISTRATIVE SECTOR	
1	0123005001	NEWS AGENCY OF NIGERIA	70,763,457.32
2		TERTIARY EDUCATION TRUST FUND	468,328,590,583.76
		ECONOMIC SECTOR	
3.	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	3,038,955.00
4.	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	264,579,000.00
		SOCIAL SECTOR	
5	0517021009	UNIVERSITY OF ILORIN	52,571,237.70
6	0521013001	MEDICAL AND ENTAL COUNCIL OF NIGERIA	308,611,571.66
		TOTAL	**469,028,154,805.44**

NOTE: THIS IS AS REPORTED ON GIFMIS

NOTE 43:
LONG TERM LOANS

S/N	ADMIN CODE	MDA	LONG TERM PROVISION 420301 ₦
		ECONOMIC SECTOR	
		CONSOLIDATED REVENUE FUND	16,167,566,974,592.00
1	0252001001	FEDERAL MINISTRY OF WATER RESOURCES, HQTRS	16,673,905,044.46
2		**TOTAL**	**16,184,240,879,636.50**

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

NAMES OF LENDERS	OPENING BALANCE AS AT 01/01/2018	ADDITIONAL LOANS PROCURED WITHIN THE YEAR (SEE DETAILS BELOW)	ADDITIONAL LOANS DRAW DOWN WITHIN THE YEAR	LESS:LOANS REPAID WITHIN THE YEAR (SEE DETAILS BELOW)	EXCHANGE GAIN/LOSS	CLOSING BALANCE AS AT 31/12/2018	EXCHANGE RATE AT AT 31/12/2018	CLOSING BALANCE AS AT 31/12/2018
	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)	CURRENCY ($)		CURRENCY ($)		₦
A: MULTILATERAL-WORLD BANK GROUP:								
International Development Association(IDA)	4,303,820,000.00		673,390,000.00	45,800,000.00	165,120,000.00	4,766,290,000.00	307.00	1,463,251,030,000.00
International Fund for Agriculture Development(IFAD)	77,130,000.00		28,360,000.00	1,440,000.00	(23,260,000.00)	127,310,000.00	307.00	39,084,170,000.00
IBRD	124,180,000.00					124,180,000.00	307.00	38,123,260,000.00
B: AFRICA DEVELOPMENT BANK GROUP:						-	307.00	
African Dev. Bank (ADB)	1,177,120,000.00		134,990,000.00	10,000,000.00	38,360,000.00	1,263,750,000.00	307.00	387,971,250,000.00
African Development Foundation(ADF)	604,970,000.00		67,480,000.00	2,960,000.00	(720,000.00)	670,210,000.00	307.00	205,754,470,000.00
C: OTHER MULTILATERALS						-	307.00	
ABEDA								

	3,830,000.00				(200,000.00)	4,030,000.00	307.00	1,237,210,000.00
European Investment Bank(EDF/EIB)	41,970,000.00			2,970,000.00	1,970,000.00	37,030,000.00	307.00	11,368,210,000.00
Islamic Development Bank(IDB)	15,770,000.00			40,000.00	130,000.00	15,600,000.00	307.00	4,789,200,000.00
D: BILATERAL						-	307.00	
Exim Bank of China (NIGCOMSAT)	1,930,980,000.00		633,290,000.00	79,190,000.00		2,485,080,000.00	307.00	762,919,560,000.00
French Development Agency (AFD)	50,500,000.00		73,500,000.00	3,080,000.00	1,070,000.00	119,850,000.00	307.00	36,793,950,000.00
			9,500,000.00		(5,290,000.00)	14,790,000.00	307.00	4,540,530,000.00
JICA	73,450,000.00				(1,710,000.00)	75,160,000.00	307.00	23,074,120,000.00
KFW	92,590,000.00		80,000,000.00		570,000.00	172,020,000.00	307.00	52,810,140,000.00
E: COMMERCIAL/OTHERS:						-	307.00	
ZTE	-					-	307.00	-
CMEC	-					-	307.00	-
EUROBOND	6,000,000,000.00	5,368,350,000.00		500,000,000.00		10,868,350,000.00	307.00	3,336,583,450,000.00
Others	300,000,000.00					300,000,000.00	307.00	92,100,000,000.00
AFD	-					-	307.00	-
Bank of England/ Citibank Lazards Agency Fees	-					-	307.00	-
TOTAL	**14,796,310,000.00**	**5,368,350,000.00**	**1,700,510,000.00**	**645,480,000.00**	**176,040,000.00**	**21,043,650,000.00**		**6,460,400,550,000.00**
TOTAL DEBTS IN NAIRA	**4,527,670,860,000.00**	**1,642,715,100,000.00**	**520,356,060,000.00**	**197,516,880,000.00**	**53,868,240,000.00**	**6,460,400,550,000.00**		

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

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

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

1,942,729,740,000.00	-	-	-	-	-
657,141,120,000.00	-	-	-	-	-
1,927,800,000,000.00	-	-	-	-	-

DESCRIPTION	BALANCES AS AT 01/01/2018	ADDITIONAL WITHIN THE YEAR	ADJUSTMENT AGAINST INFLOW	ADJUSTMENT AGAINST OUTFLOW		LESS: REPAYMENT	BALANCE AS AT 31/12/2018
	N	**N**	**N**	**N**		**N**	N
FGN AND TREASURY BONDS:							
9.85% FGN JUL 2017	20,000,000,000.00						20,000,000,000.00
9.35% FGN AUG 2017	100,000,000,000.00						100,000,000,000.00
10.7% FGN MAY 2018	300,000,000,000.00						300,000,000,000.00
15% FGN NOV 2028	75,000,000,000.00						75,000,000,000.00
12.49% FGN MAY 2029	150,000,000,000.00						150,000,000,000.00
7% FGN OCT 2019	233,896,698,000.00						233,896,698,000.00
8.5% FGN APR. 2015	200,000,000,000.00						200,000,000,000.00
4.00% FGN APR 2015	-						-
10.00% FGN JUL 2030	591,568,208,000.00						591,568,208,000.00
6.39% FGN JAN 2022	605,310,000,000.00						605,310,000,000.00
15.1% FGN APR. 2017	480,133,082,000.00						480,133,082,000.00
16.00% FGN JUN 2019	351,300,000,000.00						351,300,000,000.00
13.05% FGN AUG 2016	581,386,704,000.00						581,386,704,000.00
14.20% FGN MAR 2024	***719,994,128,000.00***						719,994,128,000.00
UNSPECIFY	**-**						-
15.54% FGN FEB 2020	***451,930,000,000.00***						451,930,000,000.00
12.1493% FGN JUL	***395,500,000,000.00***						395,500,000,000.00
12.00% FGN MAR 2025	***263,600,000,000.00***						263,600,000,000.00
9.00% FGN MAY 2025	***190,000,000,000.00***						190,000,000,000.00
9.00% FGN AUG 2030	***98,522,000,000.00***						98,522,000,000.00

2017	1,756,796,644,592.00						1,756,796,644,592.00
2017	1,150,874,189,000.00						1,150,874,189,000.00
2018		918,926,328,000.00				***300,000,000,000.00***	618,926,328,000.00
2018(ADJUSTED FROM SHORT TERM LOAN)			372,428,443,000.00				372,428,443,000.00
TOTAL	**8,715,811,653,592.00**	**918,926,328,000.00**	**372,428,443,000.00**	**-**	**-**	**300,000,000,000.00**	**9,707,166,424,592.00**

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

16,167,566,974,592.00

NOTE: FEDERAL MINISTRY OF WATER RESOURCES REORTED -

16,673,905,044.00

16,184,240,879,636.00

NOTE 44:
CAPITAL GRANTS

S/N	ADMIN. CODE	MDA	430101
			₦
		ADMINISTRATIVE SECTOR	
	0111001001	STATE HOUSE - HQTRS	9,802,995,805.92
	0111001002	STATE HOUSE OPERATIONS - PRESIDENT	0.00
	0111001003	STATE HOUSE OPERATIONS - VICE PRESIDENT	3,396,500.00
	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	11,179,979.80
	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	80,637,448.20
	0111001006	STATE HOUSE MEDICAL CENTRE	770,508,525.24
	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	247,198,937.00
	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00

	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	61,620,318,241.21
	0111006001	NIPSS, KURU	758,107,193.52
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	246,530,309.64
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	208,156,171.33
	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	31,364,789,565.54
	0111009002	NIGERIAN FINANCIAL INTELLIGENCE UNIT (NFIU)	20,010,000.00
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	525,076,298.16
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	528,837,484.74
	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	6,463,606,104.57
	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	51,306,437.93
	0112001001	NASS MANAGEMENT	1,209,548,105.48
	0112002001	SENATE	27,806,239,497.11
	0112003001	HOUSE OF REPRESENTATIVES	19,294,726,643.91
	0112004001	NATIONAL ASSEMBLY COMMISSION	6,118,955,937.52
	0112005001	LEGISLATIVE AIDES	899,833,500.00
	0112006001	SENATE COMMITTEE ON PUBLIC ACCOUNTS	0.00
	0112007001	HOUSE COMMITTEE ON PUBLIC ACCOUNTS	0.00
	0112008001	GENERAL SERVICE	42,881,998,376.95
	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	35,077,794,737.85
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	105,158,272,174.80
	0116002001	DEFENCE HEADQURTERS	1,808,368,927.86
	0116002002	DEFENCE RESEARCH AND DEVELOPMENT BURAUE	0.00
	0116003001	NIGERIAN ARMY	96,431,476,189.24
	116003002	NIGERIA ARMY UNIVERSITY, BIU	165,000,000.00
	0116004001	NIGERIAN NAVY	28,800,513,285.47
	0116005001	NIGERIAN AIRFORCE	33,492,134,497.61

	0116006001	NIGERIANACADEMY DEFENCE(NDA)	7,207,682,192.04
	0116007001	NIGERIANCOLLEGE DEFENCE	15,137,685,562.05
	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	7,880,705,437.98
	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	3,023,840,730.99
	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	3,581,713,054.21
	0116011001	DEFENCE SCHOOL INTELLIGENCE	2,463,269,161.94
	0116012001	DEFENCE AGENCY INTELLIGENCE	18,273,867,234.58
	0116015017	DEFENCE MISSIONS	2,423,374,973.55
	0116021001	MILITARY PENSION BOARD	147,105,000.00
	0116018001	DEFENCE SPACE AGENCY	0.00
	116018002	DEFENCE SPACE ADMINISTRATION	3,046,805,606.88
	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	4,613,345,420.33
	0119002001	TECHNICAL AIDS CORPS	138,893,279.44
	0119003001	FOREIGN SERVICE ACADEMY (FSA)	185,962,438.81
	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	421,378,719.40
	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	68,098,124.70
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	87,847,729.84
	0119009001	FOREIGN MISSION: ABIDJAN	86,577,040.31
	0119009002	FOREIGN MISSION: ACCRA	30,722,759.35
	0119009003	FOREIGN MISSION: ADDIS ABABA	454,810,427.27
	0119009004	FOREIGN MISSION: ALGIERS	52,500,000.00
	0119009005	FOREIGN MISSION: ANKARA	2,554,000.00
	0119009006	FOREIGN MISSION: ATHENS	30,000,000.00
	0119009007	FOREIGN MISSION: ATLANTA	0.00
	0119009009	FOREIGN MISSION: BAMAKO	5,701,603.92
	0119009010	FOREIGN MISSION: BANGKOK	234,919,796.00

	0119009011	FOREIGN MISSION: BANGUI	0.00
	0119009012	FOREIGN MISSION: BANJUL	50,830,779.02
	0119009013	FOREIGN MISSION: BATA	18,000,000.00
	0119009014	FOREIGN MISSION: BEIJING	13,000,000.00
	0119009015	FOREIGN MISSION: BEIRUT	20,780,000.30
	0119009016	FOREIGN MISSION: BERLIN	5,354,000.00
	0119009017	FOREIGN MISSION: BERNE	0.00
	0119009018	FOREIGN MISSION: BISSAU	29,000,000.00
	0119009019	FOREIGN MISSION: BRASILIA	56,200,000.00
	0119009020	FOREIGN MISSION: BRAZAVILLE	15,000,000.00
	0119009021	FOREIGN MISSION: BRUSSELS	32,000,000.00
	0119009022	FOREIGN MISSION: BUCHAREST	20,000,000.00
	0119009023	FOREIGN MISSION: BUDAPEST	33,287,857.10
	0119009024	FOREIGN MISSION: BUEA	0.00
	0119009025	FOREIGN MISSION: BUENOS AIRES	3,500,000.00
	0119009026	FOREIGN MISSION: BUJUMBURA	1,050,000.00
	0119009027	FOREIGN MISSION: CAIRO	0.00
	0119009028	FOREIGN MISSION: CANBERRA	0.00
	0119009029	FOREIGN MISSION: CARACAS	12,628,500.00
	0119009030	FOREIGN MISSION: CONAKRY	0.00
	0119009031	FOREIGN MISSION: COTONOU	245,066,500.00
	0119009032	FOREIGN MISSION: DAKAR	0.00
	0119009033	FOREIGN MISSION: DAMASCUS	0.00
	0119009034	FOREIGN MISSION: DAR-ES-SALAAM	5,000,000.00
	0119009035	FOREIGN MISSION: DOUALA	0.00
	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00

	0119009037	FOREIGN MISSION: DUBLIN	3,354,000.00
	0119009038	FOREIGN MISSION: FREETOWN	2,554,000.00
	0119009039	FOREIGN MISSION: GABORONE	2,415,000.00
	0119009040	FOREIGN MISSION: GENEVA	29,220,000.00
	0119009042	FOREIGN MISSION: HANOI	2,554,000.00
	0119009043	FOREIGN MISSION: HARARE	20,320,000.00
	0119009044	FOREIGN MISSION: HAVANA	19,860,600.00
	0119009045	FOREIGN MISSION: HONGKONG	15,000,000.00
	0119009046	FOREIGN MISSION: ISLAMABAD	0.00
	0119009047	FOREIGN MISSION: JAKARTA	34,671,031.40
	0119009048	FOREIGN MISSION: JEDDAH	0.00
	0119009049	FOREIGN MISSION: JOHANNESBURG	95,447,708.49
	0119009050	FOREIGN MISSION: KAMPALA	7,000,000.00
	0119009051	FOREIGN MISSION: KHARTOUM	0.00
	0119009052	FOREIGN MISSION: KIEV	0.00
	0119009053	FOREIGN MISSION: KIGALI RWANDA	2,500,000.00
	0119009054	FOREIGN MISSION: KINGSTON	3,475,000.00
	0119009055	FOREIGN MISSION: KINSHASA	54,159,354.83
	0119009056	FOREIGN MISSION: KUALA LUMPUR	0.00
	0119009057	FOREIGN MISSION: KUWAIT	18,000,000.00
	0119009058	FOREIGN MISSION: LIBREVILLE	0.00
	0119009059	FOREIGN MISSION: LISBON	0.00
	0119009060	FOREIGN MISSION: LOME	35,297,021.60
	0119009061	FOREIGN MISSION: LONDON	21,363,979.41
	0119009062	FOREIGN MISSION: LUANDA	0.00
	0119009063	FOREIGN MISSION: LUSAKA	0.00

	0119009064	FOREIGN MISSION: MADRID	0.00
	0119009065	FOREIGN MISSION: MALABO	8,000,000.00
	0119009066	FOREIGN MISSION: MANILLA	0.00
	0119009067	FOREIGN MISSION: MAPUTO	2,554,000.00
	0119009068	FOREIGN MISSION: MEXICO CITY	12,554,000.00
	0119009069	FOREIGN MISSION: MNROVIA	0.00
	0119009070	FOREIGN MISSION: MOSCOW	35,500,000.00
	0119009071	FOREIGN MISSION: NAIROBI	25,566,303.00
	0119009072	FOREIGN MISSION: N'DJAMENA	10,000,000.00
	0119009074	FOREIGN MISSION: NEW DELHI	20,136,400.00
	0119009075	FOREIGN MISSION: NEW YORK (CG)	0.00
	0119009076	FOREIGN MISSION: NEW YORK (PM)	366,785,486.43
	0119009077	FOREIGN MISSION: NIAMEY	0.00
	0119009078	FOREIGN MISSION: NNJC - NIAMEY	2,000,000.00
	0119009080	FOREIGN MISSION: OTTAWA	39,909,086.00
	0119009081	FOREIGN MISSION: OUAGADOUGOU	0.00
	0119009082	FOREIGN MISSION: PARIS	14,810,123.35
	0119009083	FOREIGN MISSION: PORT OF SPAIN	3,354,000.00
	0119009084	FOREIGN MISSION: PRETORIA	38,846,520.30
	0119009085	FOREIGN MISSION: PYONG YANG	0.00
	0119009086	FOREIGN MISSION: RABAT	30,685,548.00
	0119009087	FOREIGN MISSION: RIYADH	0.00
	0119009088	FOREIGN MISSION: ROME	0.00
	0119009091	FOREIGN MISSION: SAO TOME	20,000,000.00
	0119009092	FOREIGN MISSION: SEOUL	2,000,000.00
	0119009093	FOREIGN MISSION: SHANGHAI	0.00

	0119009094	FOREIGN MISSION: SINGAPORE	2,554,000.00
	0119009095	FOREIGN MISSION: STOCKHOLM	0.00
	0119009096	FOREIGN MISSION: TEHRAN	6,791,500.00
	0119009097	FOREIGN MISSION: TEL AVIV	26,075,710.30
	0119009099	FOREIGN MISSION: THE HAGUE	0.00
	0119009100	FOREIGN MISSION: TOKYO	11,000,000.00
	0119009101	FOREIGN MISSION: TRIPOLI	0.00
	0119009102	FOREIGN MISSION: TUNIS	0.00
	0119009103	FOREIGN MISSION: VIENNA	107,442,687.88
	0119009104	FOREIGN MISSION: WARSAW	12,060,306.06
	0119009105	FOREIGN MISSION: WASHINGTON	110,516,040.25
	0119009106	FOREIGN MISSION: WINDHOEK	0.00
	0119009107	FOREIGN MISSION: YAOUNDE	31,794,154.55
	0119009109	FOREIGN MISSION, JUBA, SOUTH SUDAN	22,000,000.00
	0119009110	FOREIGN MISSIONS, ABU DHAB	24,367,043.01
	0119009111	FOREIGN MISSION LILONGWE, MALAWI	0.00
	0119009112	FOREIGN MISSION BELGRADE, SERBIA	70,215,472.55
	0119009115	FOREIGN MISSION PRAQUE, CZECH REPUBLIC	0.00
	0119009116	FOREIGN MISSION VATICAN	2,223,503.20
	0119009117	CONSOLATE GENERAL, SAU PAULO, BRAZIL	0.00
	0119009118	CONSOLATE GENERAL FRANKFURT, GERMANY	16,500,000.00
	0119009119	FOREIGN MISSION COLOMBO, SRI-LANKA	0.00
	0119009120	FOREIGN MISSION DOHA, QATAR	0.00
	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	12,749,000.80
	0119009123	FOREIGN MISSION AMMAN, JORDAN	0.00
	0119009124	FOREIGN MISSION GUANGZHOU, CHINA	17,554,000.00

	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	5,149,306,373.40
	0123003001	NIGERIAN TELEVISION AUTHORITY	25,127,277,144.51
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	1,952,292,943.99
	0123005001	NEWS AGENCY OF NIGERIA	3,627,668,805.20
	0123006001	VOICE OF NIGERIA	1,321,804,584.27
	0123007001	NIGERIAN FILM CORPORATION	2,391,478,540.58
	0123008001	NATIONAL BROADCASTING COMMISION	343,657,313.64
	0123009001	NIGERIA PRESS COUNCIL	190,613,265.25
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	351,796,449.99
	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	19,787,412.70
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	617,012,363.85
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	392,781,412.31
	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	1,034,470,935.55
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	401,089,516.06
	0123011006	NATIONAL TROUPE OF NIGERIA	122,105,200.00
	0123011007	NATIONAL THEATRE	176,572,922.19
	0123011008	NATIONAL GALLERY OF ART	470,763,726.95
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	9,177,232.70
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	146,675,998.30
	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	330,139,453.01
	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	7,983,187.10
	0123011017	NATIONAL ORIENTATION AGENCY	2,047,651,516.25
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	1,790,021,993.54
	0124002001	NIGERIAN PRISON SERVICE	14,567,990,457.76
	0124003001	NIGERIA IMMIGRATION SERVICE	19,955,776,133.95
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	15,501,764,679.80

	0124005001	CIVIL DEFENCE, IMMIGRATION AND PRISON SERVICE BOARD (CIPB)	211,320,991.05
	0124006001	CUSTOM, IMMIGRATION, PRISON PENSION OFFICE (CIPPO)	0.00
	0124007001	FEDERAL FIRE SERVICE	9,225,535,691.90
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	2,448,336,658.07
	0124012001	POLICE FORMATION & COMMAND HQTRS	32,367,159,257.78
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	1,519,697,729.59
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	87,376,764.20
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	122,121,390.16
	0125004001	WEST AFRICAN MGT. DEVT. INSTITUTES NETWORK	0.00
	0125005002	FEDERAL TRAINING CENTRE,ENUGU	4,279,716.00
	0125005003	FEDERAL TRAINING CENTRE,ILORIN	12,734,051.99
	0125005004	FEDERAL TRAINING CENTRE,KADUNA	10,026,191.20
	0125005005	FEDERAL TRAINING CENTRE,LAGOS	1,300,873.10
	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	8,171,277.80
	0125005007	FEDERAL TRAINING CENTRE,CALABAR	10,982,431.00
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	641,099,569.94
	0125008001	BUREAU OF PUBLIC SERVICE REFORMS	54,845,878.40
	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	173,881,815.00
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	500,018,817.55
	0145001001	PUBLIC COMPLAINTS COMMISSION	69,263,577.00
	0147001001	FEDERAL CIVIL SERVICE COMMISSION	32,648,546.05
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION	7,306,955,432.53
	0149001001	FEDERAL CHARACTER COMMISSION	3,978,887,843.59
	0155001001	FEDERAL MINISTRY OF POLICE AFFAIRS	0.00
	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	4,337,634,374.24
	0156003001	NIGERIA COMMUNICATION SATELLITE	1,347,886,957.34

	0156006001	NIPOST	0.00
	0157001001	NATIONAL SECURITY ADVISER	39,562,439,061.00
	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	12,366,838,690.40
	0157003001	NATIONAL INTELLIGENT AGENCY	4,953,485,049.00
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	2,506,397,390.00
	0158001001	CODE OF CONDUCT TRIBUNAL	1,231,511,992.99
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	524,092,679.93
	0160001001	POLICE SERVICE COMMISSION HQTRS	543,835,824.44
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	61,442,255,410.71
	0161002001	NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)	277,357,110.60
	0161003001	NATIONAL COMMISSION FOR REFUGEES	12,408,675,986.96
	0161004001	LAGOS LIAISON OFFICE	142,429,840.70
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	3,816,736,542.30
	0161006001	NATIONAL MERIT AWARD	351,598,911.78
	0161007001	FEDERAL ROAD SAFETY COMMISSION	5,596,725,229.72
	0161008001	PRESIDENTIAL ADVISORY COMMITTEE	0.00
	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	469,978,256.30
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	5,800,786,199.77
	0161013001	NATIONAL PENSION COMMISSION	240,400,000.00
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	588,522,700.25
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	247,210,122.90
	0161016001	NATIONAL LOTTERY TRUST FUND	77,318,400.00
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	366,479,252.47
	0161018001	SERVICOM	85,524,016.40
	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	106,999,296.41
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	708,302,410.28

	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	9,325,523,515.42
	0162001001	FEDERAL MINISTRY OF SPECIAL DUTIES SGF	1,612,857,187.29
		TERTIARY EDUCATION TRUST FUND	2,884,394,567.67
		ECONOMIC SECTOR	**0.00**
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	150,657,613,595.45
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	496,397,376.10
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	3,165,450,455.63
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	3,695,362,693.45
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	1,053,714,316.50
	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	1,273,601,431.64
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	1,535,671,728.08
	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	230,250,147.33
	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	642,084,200.75
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	752,749,052.37
	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	662,947,567.67
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	558,371,791.27
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	872,436,248.91
	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	119,699,638.24
	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	1,083,509,826.29
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	449,869,555.77
	0215019001	VETERINARY COUNCIL OF NIGERIA	100,305,345.25
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	967,770,767.35
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	493,040,487.05
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	435,020,050.06
	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	1,919,650,688.67
	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	277,058,152.94

	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	1,209,685,229.37
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	871,894,651.54
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	811,506,455.16
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	4,834,814,761.09
	0215029001	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	339,134,318.38
	0215030001	FEDERAL CO-OPERATIVE COLLEGE- KADUNA	891,859,383.92
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	562,263,300.30
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	179,884,152.51
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	391,895,686.99
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	3,257,354,110.27
	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	830,348,530.14
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	131,531,855.41
	0215037001	NIGERIAN INSTITUTE OF SOIL SCIENCE (NISS) HQTRS	70,518,998.70
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	8,798,679,799.93
	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	806,818,980.29
	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	1,528,039,990.45
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	360,835,080.74
	0215055001	OFFICE OF THE PERMANENT REPRESENTATIVE TO FAO	31,467,369.00
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	528,149,841.80
	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	2,178,740,696.79
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	15,837,477,710.57
	0220002001	DEBT MANAGEMENT OFFICE	88,632,739.40
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	684,368,423.56
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	18,671,288,901.30
	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	259,313,226.77
	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	5,044,114,425.70

	0222002001	STANDARD ORGANIZATION OF NIGERIA	0.00
	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	3,022,307,884.10
	0222004001	NATIONAL AUTOMOTIVE COUNCIL	0.00
	0222005001	INDUSTRIAL TRAINING FUND	1,425,471,215.98
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	480,300,876.14
	0222007001	FINANCIAL REPORTING COUNCIL OF NIGERIA	0.00
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	9,463,663,376.88
	0222009001	CONSUMER PROTECTION COUNCIL	751,639,126.68
	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	120,488,211.34
	0222011001	FEDERAL PRODUCE INSPECTION	0.00
	0222012001	EXTERNAL TRADE SECTOR, GENEVA (WTO)	23,622,411.80
	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	2,176,853,189.69
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	1,092,306,953.98
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	485,348,559.83
	0222016001	NIGERIA TRADE OFFICE, TAIWAN	13,647,207.40
	0222017001	NIGERIA TRADE OFFICE, CHINA	15,988,502.70
	0222027001	SMEDAN - H/QTRS	15,504,260,720.94
	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	94,417,011.71
	222031001	NIGERIA OFFICE FOR TRADE NEGOTIATION (NOTN) ABUJA	15,000,000.00
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	5,020,488,443.91
	0227002001	INDUSTRIAL ARBITRATION PANEL	189,649,943.40
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	364,751,063.44
	0227004001	NATIONAL PRODUCTIVITY CENTRE	190,884,822.00
	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	7,232,162,846.59
	0227006001	GENEVA LABOUR DESK OFFICE	0.00
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	1,383,776,725.28

	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	4,910,007,538.00
	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	434,979,804.83
	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	405,518,040.16
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	2,104,438,660.73
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	312,188,777.85
	0228005003	ADVANCED SPACE TECHNOLOGY APPLICATION LABORATORY UYO AKWA IBOM STATE	21,511,002.80
	0228005005	AFRICAN REGIONAL CENTRE FOR SPACE SCIENCE EDUCATION, ILE-IFE SUN STATE	12,951,616.00
	0228005009	ZONAL ADVANCE TECHNOLOGY LABORATORY - KANO, KANO STATE	1,500,000.00
	0228005011	ADVANCE AEROSPACE ENGINE LABORATORY OKA ONDO STATE	35,000,000.00
	0228005010	ADVANCE AIRCRAFT ENGINEERING LABORATORY, GUSAU ZAMFARA STATE	22,500,000.00
	0228005012	ADVANCE UNMANNED ARIEL LABORATORY, UBURU EBONYI STATE	12,500,000.00
	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	27,500,000.00
	0228005014	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, KASHERE, GOMBE STATE.	25,000,000.00
	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	25,000,000.00
	0228006001	COOPERATIVE INFORMATION NETWORK	58,862,669.35
	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	552,625,535.38
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	2,022,909,041.26
	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	19,664,576.74
	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	672,171,538.82
	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	50,575,068.95
	0228008007	BIORESOURCE DEVELOPMENT CENTRE ODI, BAYELSA STATE	115,500,000.00
	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	40,931,478.96
	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	194,802,000.04
	0228008010	BIORESOURCE DEVELOPMENT CENTRE AROCHUKWU, ABIA STATE	77,204,327.29
	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	73,014,675.95
	0228008012	BIORESOURCE DEVELOPMENT CENTRE AGBOKIM - WATERFALL, CROSS RIVER STATE	112,000,000.00

	0228008013	AQUATIC BIORESOURCES TRAINING CENTRE IDAH KOGI STATE	56,459,996.83
	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	8,700,000.00
	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	10,949,999.99
	0228008016	BIORESOURCE DEVELOPMENT CENTRE DAMATURU, YOBE STATE	80,949,998.99
	0228008017	BIORESOURCE DEVELOPMENT CENTRE DIKWA BORNO STATE	16,950,000.00
	0228008018	BIORESOURCE DEVELOPMENT CENTRE BILIRI GOMBE STATE	10,950,000.00
	0228008019	BIORESOURCE DEVELOPMENT CENTRE CHIBOK, BORNO STATE	10,940,587.50
	0228008020	BIORESOURCE DEVELOPMENT CENTRE, LANGTANG NORTH, PLATEAU STATE	165,699,997.86
	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	82,911,120.00
	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	60,950,000.00
	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	25,504,090.00
	0228008024	BIORESOURCE DEVELOPMENT CENTRE, ABAGANA ANAMBRA STATE	14,700,000.00
	0228008025	BIORESOURCE DEVELOPMENT CENTRE, OKA AKOKO ONDO STATE	129,349,999.98
	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	90,530,000.00
	0228008027	BIORESOURCES DEVELOPMENT CENTE, UBULU-UKU, DELTA STATE	13,447,200.00
	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	28,555,000.00
	0228008032	BIORESOURCE DEVELOPMENT CENTRE, JEGA KEBBI STATE	5,000,000.00
	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	611,386,596.68
	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	54,048,067.03
	0228009022	TECHNOLOGY INCUBATION CENTRE, KATSINA	45,045,069.25
	0228009023	TECHNOLOGY INCUBATION CENTRE, LAFIA	109,496,033.90
	0228009025	TECHNOLOGY INCUBATION CENTRE, LOKOJA	87,261,687.00
	0228009027	TECHNOLOGY INCUBATION CENTRE, MAKURDI	58,996,033.90
	0228009031	NORTH WEST ZONAL OFFICE, KANO	3,000,000.00
	0228009032	NORTH EAST ZONAL OFFICE, BAUCHI	3,000,000.00
	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	3,565,913.00

	0228009034	SOUTH WEST ZONAL OFFICE, LAGOS	3,000,000.00
	0228009035	SOUTH SOUTH ZONAL OFFICE, BENIN	3,000,000.00
	0228009036	SOUTH EAST ZONAL OFFICE, NNEWI	3,000,000.00
	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	48,249,243.19
	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	23,289,700.00
	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	71,402,759.89
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	156,488,666.95
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	31,039,580.92
	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	18,027,414.84
	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	26,298,051.51
	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	49,938,666.94
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	17,500,539.97
	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	28,519,511.68
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	26,910,263.79
	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	36,440,017.72
	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	16,326,598.00
	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	27,048,670.00
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	39,548,920.00
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	39,546,375.00
	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	30,980,810.45
	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	64,040,885.00
	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	16,641,383.48
	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	75,539,130.00
	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	26,250,371.25
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	69,230,636.90
	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	380,539,217.35

	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	92,499,704.20
	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	19,480,120.56
	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	115,125,731.82
	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	99,589,374.00
	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	390,388,687.97
	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	364,166,878.88
	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	116,495,537.67
	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	35,779,500.01
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	10,027,059,271.11
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	5,565,532,807.34
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	335,301,931.10
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	1,739,731,315.75
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	967,686,954.76
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	3,389,633,510.09
	0228046002	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH, ABUJA LIASON OFFICE	6,120,562.92
	228046003	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -WEST ZONAL OFFICE -KANO	6,103,542.25
	228046004	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -JIMETA, YOLA	8,486,142.79
	228046008	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -LANGTANG	18,487,970.78
	0228046005	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - OWODE	15,039,681.13
	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	7,611,011.89
	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	6,089,708.00
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	1,077,170,229.24
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	486,153,135.95
	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	375,854,679.99
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	1,624,678,770.97
	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	172,956,773.87

	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	94,389,354.85
	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	467,696,159.91
	0228050005	EFFLUENT & POLLUTION MONITORING CENTRE, KANO	75,014,994.84
	0228050006	SOUTH-WEST REGIONAL CLUSTER RESEARCH & DEVELOPMENT CENTER, ABEOKUTA - OGUN STATE	96,593,084.75
	0228050007	SOUTH-EAST REGIONAL LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTER, OWERRI - IMO STATE	42,499,995.38
	0228050008	SOUTH-SOUTH REGIONAL WARD BASE LEATHER RESEARCH & DEVELOPMENT EXTENSION CENTRE, AFUZE - EDO STATE	16,499,909.20
	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	581,214,487.32
	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	187,835,211.08
	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	332,636,749.52
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	998,925,551.19
	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	40,380,195.88
	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	68,691,058.32
	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	67,234,200.64
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	898,666,324.75
	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	420,402,688.07
	0228066001	SOKOTO ENERGY RESEARCH	212,622,664.82
	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	389,048,654.68
	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	122,031,515.68
	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	337,697,017.27
	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	220,448,236.02
	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	52,277,346.25
	0228073001	ENERGY COMMISSION OF NIGERIA	8,821,429,656.22
	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	450,649,385.03
	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	62,129,821.06
	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	58,655,954.93

	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	213,576,383,312.77
	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	23,709,015,326.00
	0229003001	NIGERIAN RAILWAY CORPORATION	14,172,055,513.79
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	7,538,879,688.83
	0229005001	MARITIME ACADEMY, ORON	2,883,018,154.87
	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	4,641,806,205.71
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	7,496,547,869.86
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	1,867,325,678.80
		FEDERAL INLAND REVENUE SERVICES	160,976,161,025.33
	0229031006	ACCIDENT INVESTIGATION BUREAU	394,457,653.73
	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	4,200,938,914.98
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	681,572,481,685.96
	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	25,890,883,785.80
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	12,821,521,670.34
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	1,360,002,128.25
	0231010001	NATIONAL POWER TRAINING INSTITUTE	1,472,096,827.05
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	2,520,919,652.97
	0231020001	TRANSMISSION COMPANY OF NIGERIA	29,384,812,365.58
	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	9,248,065,221.81
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	8,071,542,117.51
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	243,426,741.50
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	35,324,418,476.94
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	603,771,575.45
	0231089006	SURVEY COUNCIL OF NIGERIA	421,832,738.52
	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	299,002,650.46
	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	1,308,413,669.34

	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	4,334,924,932.21
	0232003001	PETROLEUM TRAINING INSTITUTE	2,112,347,919.04
	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	385,903,007.84
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	1,149,155,169.34
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	880,650,598.09
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	4,521,252,020.01
	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	59,509,185.00
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	3,432,308,578.15
	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	1,735,863,632.67
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	399,169,712.45
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	596,216,892.02
	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	176,768,092.80
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	163,633,918.52
	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	430,015,127.61
	0233011001	AJAOKUTA STEEL COMPANY LIMITED	425,569,722.73
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	112,555,136.71
	0238001001	BUDGET AND NATIONAL PLANNING	1,476,366,187.42
	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	195,804,878.50
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	1,140,469,420.14
	0238004001	NATIONAL BUREAU OF STATISTICS	2,497,793,475.16
	0238005001	BUDGET OFFICE OF THE FEDERATION	1,122,195,505.85
	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	312,116,017.32
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	513,547,033.74
	0250001001	FISCAL RESPONSILIBITY COMMISSION	231,042,631.05
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	183,095,286,751.88
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	1,301,379,942.96

	0252037001	ANAMBRA/ IMO RBDA	10,207,595,958.89
	0252038001	BENIN/ OWENA RBDA	5,559,760,275.21
	0252039001	CHAD BASIN RBDA	2,695,841,489.33
	0252040001	CROSS RIVER RBDA	40,779,941,424.24
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	9,109,162,177.40
	0252042001	LOWER BENUE RBDA	7,186,982,111.72
	0252043001	LOWER NIGER RBDA	7,570,298,282.90
	0252044001	NIGER DELTA RBDA	4,222,721,375.22
	0252045001	OGUN/ OSUN RBDA	4,422,854,423.73
	0252046001	SOKOTO RIMA RBDA	9,242,752,438.88
	0252047001	UPPER BENUE RBDA	5,015,967,124.02
	0252048001	UPPER NIGER RBDA	8,178,495,002.75
	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	2,842,310,765.75
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	820,580,764.99
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	1,039,620,611.62
		NIGERIA CUSTOMS SERVIVES	192,335,664.11
		LAW & JUSTICES SECTOR	**0.00**
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	17,229,968,681.28
	0318002001	SUPREME COURT OF NIGERIA	16,824,050,731.22
	0318003001	COURT OF APPEAL	6,387,028,971.08
	0318004001	FEDERAL HIGH COURT-LAGOS	10,054,129,369.84
	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	77,416,194,194.32
	0318006001	SHARIA COURT OF APPEAL-ABUJA	743,462,099.92
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	21,450,465,614.46
	0318008001	NATIONAL INDUSTRIAL COURT	7,831,613,221.61
	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	50,309,336,002.34

	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	1,075,067,567.58
	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	3,543,605,723.85
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	12,432,435,254.17
	0326002001	NIGERIAN LAW REFORM COMMISSION	431,975,929.65
	0326003001	LEGAL AID COUNCIL	51,978,852.18
	0326004001	COUNCIL OF LEGAL EDUCATION	30,273,774.83
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	92,302,018.50
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	2,112,896,971.42
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	64,273,538.58
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	774,481,848.50
	0326010001	NIGERIAN COPYRIGHT COMMISSION	21,176,400.00
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	2,883,931,795.03
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	1,089,623,806.50
	0344001001	CODE OF CONDUCT BUREAU	1,170,261,762.73
		REGIONAL SECTOR	**0.00**
	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	27,098,948,504.38
	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	42,662,883,975.08
	0451002001	NIGER DELTA DEVELOPMENT COMMISSION	41,049,999,999.30
		SOCIAL SECTOR	**0.00**
		NATIONAL CENTER FOR WOMEN DEVELOPMENT	1,945,644,295.79
	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	1,646,815,190.96
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	1,465,891,518.69
	0513021002	NIGERIA FOOTBALL FEDERATION	235,102,584.06
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	454,064,905.69
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	3,355,810,881.20
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	6,969,132,916.70

	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	29,460,393,815.46
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	31,341,472,958.07
	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	97,085,436.77
	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	56,588,082.28
	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	199,400,665.77
	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	197,263,304.78
	0517008001	NATIONAL LIBRARY OF NIGERIA	1,659,183,560.29
	0517009001	NATIONAL EXAMINATIONS COUNCIL	6,043,347,944.69
	0517010001	MASS LITERACY COUNCIL	1,546,985,998.09
	0517011001	NOMADIC EDUCATION COMMISSION	562,217,251.36
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	486,126,639.91
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	126,492,488.89
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	1,513,641,249.66
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	66,809,371.80
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	3,143,176,357.54
	0517017001	NATIONAL TEACHERS INSTITUTE	1,924,437,962.65
	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	2,370,100,458.39
	0517018002	FEDERAL POLYTECHNIC BAUCHI	519,978,107.09
	0517018003	FEDERAL POLYTECHNIC BIDA	6,919,398,773.29
	0517018004	FEDERAL POLYTECHNIC IDAH	2,887,728,313.67
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	495,061,694.90
	0517018006	FEDERAL POLYTECHNIC MUBI	68,055,074.37
	0517018007	FEDERAL POLYTECHNIC NASARAWA	239,594,259.91
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	6,349,713,850.92
	0517018009	FEDERAL POLYTECHNIC KADUNA	288,895,314.11
	0517018010	FEDERAL POLYTECHNIC OFFA	3,955,916,905.34

	0517018011	FEDERAL POLYTECHNIC EDE	732,845,645.28
	0517018012	FEDERAL POLYTECHNIC AUCHI	525,245,034.27
	0517018013	FEDERAL POLYTECHNIC NEKEDE	710,662,250.78
	0517018014	FEDERAL POLYTECHNIC OKO	7,459,003,482.49
	0517018015	FEDERAL POLYTECHNIC DAMATURU	2,911,752,583.09
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	125,624,588.38
	0517018017	FEDERAL POLYTECHNIC GWANDU	43,623,715.00
	0517018018	FEDERAL POLYTECHNIC ILARO	3,929,928,764.45
	0517018019	YABA COLLEGE OF TECHNOLOGY	296,190,286.42
	0517018020	FEDERAL POLYTECHNIC BALI	6,440,596,261.38
	0517018021	FEDERAL POLYTECHNIC EKOWE	60,882,494.30
	0517018022	FEDERAL POLYTECHNIC BONNY	67,076,488.34
	0517018023	FEDERAL POLYTECHNIC UKANA	305,774,326.27
	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	216,766,012.77
	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	705,882,223.55
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	4,391,547,288.16
	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	4,006,643,334.62
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	1,400,203,200.75
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	369,652,102.70
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	8,632,440,212.94
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	68,226,364.06
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	409,777,165.03
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	297,836,709.27
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	182,465,482.53
	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	236,299,737.03
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	11,242,178,416.66

	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	4,680,561,813.48
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	5,096,749,709.98
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	219,469,205.09
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	839,514,960.97
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	1,150,699,354.49
	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	3,273,810,988.57
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	53,774,524.23
	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	3,947,840,155.49
	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	1,853,375,998.06
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	223,657,588.76
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	1,564,021,048.42
	0517021001	UNIVERSITY OF IBADAN	1,920,178,163.11
	0517021002	UNIVERSITY OF LAGOS	77,661,234,249.03
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	196,840,265.67
	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	506,384,780.32
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	34,569,946.90
	0517021006	UNIVERSITY OF BENIN	5,813,710,229.42
	0517021007	UNIVERSITY OF JOS	756,625,643.84
	0517021008	UNIVERSITY OF CALABAR	214,395,925.75
	0517021009	UNIVERSITY OF ILORIN	41,324,228,375.75
	0517021010	UNIVERSITY OF ABUJA	16,327,403,503.60
	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	69,878,010.00
	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	32,038,187.79
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	862,463,783.39
	0517021014	UNIVERSITY OF PORT HARCOURT	31,511,303,349.74
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	2,075,410,193.12

	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	1,749,231,581.68
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	88,583,592.55
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	86,108,218.63
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	10,724,988,878.01
	0517021020	UNIVERSITY OF UYO	90,800,756.39
	0517021021	UNIVERSITY OF MAIDUGURI	1,474,572,794.91
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	462,783,071.81
	0517021023	BAYERO UNIVERSITY, KANO	1,337,904,225.58
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	407,212,573.89
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	2,356,171,942.50
	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	79,434,733.16
	0517021027	ARABIC LANGUAGE VILLAGE BORNO	358,213,383.49
	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	72,519,682.50
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	538,098,584.42
	0517021030	FEDERAL UNIVERSITY OTUOKE	1,245,694,269.66
	0517021031	FEDERAL UNIVERSITY DUTSE	1,755,498,337.30
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	697,372,555.30
	0517021033	FEDERAL UNIVERSITY LAFIA	493,512,855.86
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	3,578,999,210.62
	0517021035	FEDERAL UNIVERSITY KASHERE	455,873,474.10
	0517021036	FEDERAL UNIVERSITY LOKOJA	270,452,541.63
	0517021037	FEDERAL UNIVERSITY WUKARI	2,355,690,099.34
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	374,008,059.65
	0517021039	FEDERAL UNIVERSITYOF GASHUA	614,030,231.72
	0517021040	FEDERAL UNIVERSITYOF GUSAU	321,559,456.38
	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	192,668,372.91

	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	107,884,010.59
	0517024001	NATIONAL OPEN UNIVERSITY	636,444,210.36
	0517026001	F.S.C. SOKOTO	141,458,412.71
	0517026002	FGC AZARE	317,224,020.52
	0517026003	FGC BUNI-YADI	496,606,638.90
	0517026004	FGC BIRIN YAURI	245,258,646.86
	0517026005	FGC DAURA	94,846,926.53
	0517026006	FGC GANYE	206,790,921.04
	0517026007	FGC GARKI	169,163,924.23
	0517026008	FGC IJANIKIN	179,835,514.51
	0517026009	FGC IKET NISE	164,747,618.73
	0517026010	FGC IKET VANDAKYA	145,382,474.47
	0517026011	FGC IKOM	276,817,576.21
	0517026012	FGC IKOT EKPENE	255,493,015.10
	0517026013	FGC IKURIN	176,263,862.32
	0517026014	FGC JOS	176,236,142.49
	0517026015	FGC KADUNA	191,354,825.77
	0517026016	FGC KANO	136,191,686.99
	0517026017	FGC KEFFI	113,488,884.32
	0517026018	FGC KIYAWA	107,126,200.00
	0517026019	FGC KWALI	186,459,616.19
	0517026020	FGC MAIDUGURI	160,186,243.19
	0517026021	FGC MINJIBIR	244,507,878.47
	0517026022	FGC MINNA	209,860,698.61
	0517026023	FGC ODIKOLOGUNA	198,222,958.89
	0517026024	FGC ODOGBOLU	271,154,748.52

	0517026025	FGC OGBOMOSHMO	183,094,841.12
	0517026026	FGC OGOJA	138,805,680.56
	0517026027	FGC OHAFIA	154,539,125.06
	0517026028	FGC OKIGWE	154,110,704.96
	0517026029	FGC OKPOSI	219,159,681.55
	0517026030	FGC ONITSHA	99,864,759.65
	0517026031	FGC PORT HARCOURT	102,790,634.37
	0517026032	FGC POTISKUM	150,102,487.00
	0517026033	FGC RUBBOCHI	129,002,546.14
	0517026034	FGC SOKOTO	129,079,314.69
	0517026035	FGC UGWOLAWO	175,869,394.82
	0517026036	FGC WARRI	151,173,698.70
	0517026037	FGC ZARIA	109,044,148.72
	0517026038	FGC, BILLIRI	312,958,481.63
	0517026039	FGC, IDO-ANI	264,748,039.87
	0517026040	FGC, IKOLE	173,555,870.88
	0517026041	FGGC ABAJI	119,710,940.17
	0517026042	FGGC ABULOMA	161,888,287.07
	0517026043	FGGC AKURE	150,431,937.00
	0517026044	FGGC ANKA	127,362,000.19
	0517026045	FGGC BAJOGA	151,445,882.11
	0517026046	FGGC BAKORI	148,032,188.31
	0517026047	FGGC BAUCHI	123,615,375.65
	0517026048	FGGC BENIN	140,228,027.60
	0517026049	FGGC BIDA	106,265,534.32
	0517026050	FGGC BWARI	163,073,978.05

	0517026051	FGGC CALABAR	150,249,319.60
	0517026052	FGGC EFON ALAYE	235,436,524.70
	0517026053	FGGC EFON IMNRINGI	169,142,906.31
	0517026054	FGGC ENUGU	231,045,079.70
	0517026055	FGGC EZZAMGBO ABAKALIKI	166,303,160.25
	0517026056	FGGC GBOKO	115,936,680.84
	0517026057	FGGC GUSAU	210,924,837.15
	0517026058	FGGC GWANDU	369,430,961.90
	0517026059	FGGC IBILLO	123,826,904.58
	0517026060	FGGC IBUSA	230,711,736.70
	0517026061	FGGC IKOT-OBIO-ITONG	106,743,053.32
	0517026062	FGGC ILORIN	234,305,526.80
	0517026063	FGGC IPETUMODU	206,380,353.49
	0517026064	FGGC JALINGO	120,266,386.28
	0517026065	FGGC KABBA	283,485,016.35
	0517026066	FGGC KAZAURE	120,250,945.15
	0517026067	FGGC KEANA	144,646,065.76
	0517026068	FGGC LANGTANG	177,352,161.05
	0517026069	FGGC LEJJA	149,741,830.60
	0517026070	FGGC MONGUNO	173,270,725.60
	0517026071	FGGC NEW BUSA	220,221,848.68
	0517026072	FGGC OMU-ARAN	167,579,609.74
	0517026073	FGGC OWERRI	120,441,170.80
	0517026074	FGGC OYO	157,603,404.27
	0517026075	FGGC SHAGAMU	155,226,875.30
	0517026076	FGGC GUMI TAMBAWAL	150,151,810.54

	0517026077	FGGC UMUAHIA	141,552,603.11
	0517026078	FGGC WUKARI	164,350,954.17
	0517026079	FGGC, YOLA	71,696,211.69
	0517026080	FSTC AHOADA	142,275,460.39
	0517026081	FSTC AWKA	109,365,066.08
	0517026082	FSTC JUBU-IMUSHIN	149,288,839.04
	0517026083	FSTC MICHIKA	131,808,879.73
	0517026084	FSTC TUNGBO - YENAGOA	222,752,603.47
	0517026085	FSTC USI-EKITI	208,880,402.94
	0517026086	FTC IKARE	270,441,016.64
	0517026087	FTC ILESA	130,872,872.43
	0517026088	FTC JALINGO	325,898,327.15
	0517026089	FTC KAFANCHAN	142,570,611.11
	0517026090	FTC LASSA	134,645,633.46
	0517026091	FTC OHANSO	147,099,388.60
	0517026092	FTC OROZO	166,365,914.82
	0517026093	FTC OTOBI	141,284,906.92
	0517026094	FTC OTUPKO	189,443,153.58
	0517026095	FTC SHIRORO	154,547,428.11
	0517026096	FTC UROMI	103,513,728.63
	0517026097	FTC UYO	120,101,096.04
	0517026098	FTC YABA	148,653,044.55
	0517026099	FTC ZURU	249,930,789.30
	0517026100	KING'S COLLEGE	168,937,838.75
	0517026101	QUEEN'S COLLEGE LAGOS	337,959,188.89
	0517026102	SULEJA ACADEMY	401,410,273.74

	0517026103	FSTC,DOMA	160,794,373.76
	0517026104	FSTC DAYI	98,596,099.91
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	213,097,558.57
	0517028001	UNESCO PARIS	0.00
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	2,502,779,690.64
	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	317,467,460.39
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	23,029,760,019.80
	0521002001	NATIONAL HEALTH INSURANCE SCHEME	293,761,992.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	25,698,647,747.39
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	101,674,563.50
	0521006001	RADIOGRAPHERS REGISTRATION BOARD	47,424,906.84
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	49,226,251.46
	0521008001	HEALTH RECORDS REGISTRATION BOARD	62,555,254.97
	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	58,623,964.18
	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	47,678,528.00
	0521011001	NURSING AND MIDWIFERY COUNCIL	43,930,500.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	53,242,842.81
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	33,228,601.48
	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	113,300,655.62
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	214,668,374.82
	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	174,110,531.85
	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	18,509,014.98
	0521018001	NURSE TUTOR TRAINING - ENUGU	18,508,315.00
	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	12,663,874.93
	0521020001	NURSE TUTOR TRAINNING KADUNA	50,398,000.06
	0521021001	NURSE TUTOR TRAINNING IBADAN	9,758,701.00

	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	42,882,900.02
	0521023004	NHETC, ENUGU	0.00
	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	199,999,370.16
	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	46,229,655.02
	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	195,415,635.55
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	12,250,556,963.72
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	435,826,956.08
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	489,219,064.30
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	5,761,526,210.26
	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	444,916,023.88
	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	281,610,927.57
	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	152,795,429.57
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	381,990,576.19
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	575,571,366.77
	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	4,318,261,184.36
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	838,484,379.70
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	333,732,199.09
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	272,873,189.57
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	220,250,658.43
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	254,593,747.07
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	634,190,828.15
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	717,582,070.67
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	200,630,070.56
	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	169,580,184.04
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	68,401,576.00
	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	47,081,827.70

	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	885,123,117.19
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	66,257,351.51
	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	93,712,032.05
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	86,919,541.27
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	1,718,071,910.61
	0521027011	FEDERAL COLLEGE OF COMPLEMENTARY AND ALTERNATIVE MEDICINE, NIGERIA	25,047,200.00
	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	117,008,175.96
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	117,934,952.16
	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	143,787,921.75
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	210,761,749.68
	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	170,266,978.12
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	541,365,239.96
	0521027018	FEDERAL MEDICAL CENTRE, OWO	121,631,248.19
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	663,150,600.60
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	798,268,290.13
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	6,260,870,044.32
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	2,209,552,766.83
	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	74,658,265.47
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	363,661,677.02
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	607,709,637.67
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	360,349,038.22
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	224,680,988.92
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	228,019,234.60
	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	29,091,750.00
	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	27,443,363.00
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	1,747,889,558.28

	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	2,616,799,331.85
	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	1,926,643,724.10
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	800,481,934.02
	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	998,330,294.46
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	441,772,651.44
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	464,460,884.62
	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	2,169,894,947.40
	0521027039	NATIONAL EYE CENTRE KADUNA	161,696,669.55
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	199,120,358.94
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	136,744,822.55
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	286,781,816.77
	0521027043	ONCHO BAUCHI	0.00
	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	963,260,055.89
	0521028001	FEDERAL STAFF CLINICS, ABUJA PHASE I	41,764,017.99
	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	178,511,473.85
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	87,988,989.76
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	1,071,897,813.99
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	131,770,778.90
	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	87,430,759.44
	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	71,896,403.02
	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	53,093,103.74
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	23,157,073.36
	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	35,956,453.49
	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	22,782,797.81
	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	17,017,276.14
	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	344,245,389.83

	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	145,734,910.25
	0521048003	NATIONAL OBSTETRIC FISTULA CENTRE KATSINA	117,991,778.59
	0521049001	NATIONAL HOSPITAL	208,759,344.64
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	5,136,214,395.57
	0535002001	NATIONAL PARK HEADQUARTERS	328,452,346.08
	0535003001	KAINJI NATIONAL PARK	54,302,500.00
	0535004001	OYO NATIONAL PARK	44,773,084.64
	0535005001	CHAD BASIN NATIONAL PARK	30,417,052.53
	0535006001	GASHAKA GUMTI NATIONAL PARK	492,609,507.40
	0535007001	CROSS RIVER NATIONAL PARK	49,570,502.77
	0535008001	KAMUKU NATIONAL PARK	52,513,127.71
	0535009001	OKUMU NATIONAL PARK	21,359,357.74
	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	316,343,331.18
	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	83,822,468.89
	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	34,910,493.84
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	3,249,368,359.99
	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	36,505,834.65
	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	328,921,220.61
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	297,315,650.00
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	888,390,649.27
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	605,737,150.95
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	230,724,106.62
	0543001001	NATIONAL POPULATION COMMISSION	3,157,852,667.55
		TOTAL	**3,747,974,134,020.05**

NOTE 45:
RESERVES

S/N	ADMIN. CODE	MDA	PRIOR YEAR ADJUSTMENT	TRANSITIONAL RESERVES	REVALUATION RESERVES	FOREIGN EXCHANGE TRANSLATION RESERVES	AVAILABLE FOR SALE ASSETS RESERVE	OTHER RESERVES	TOTAL
			43020102	43020103	43030101	43030102	43030103	43030104	
			₦	₦	₦	₦	₦	₦	₦
		ADMINISTRATIVE SECTOR							
	0111001001	STATE HOUSE - HQTRS	0.00	-271,494,950.30	0.00	0.00	0.00	0.00	-271,494,950.30
	0111001004	OFFICE OF THE CHIEF OF STAFF TO THE PRESIDENT	0.00	-500,000.00	0.00	0.00	0.00	0.00	-500,000.00
	0111001005	OFFICE OF THE CHIEF SECURITY OFFICER TO THE PRESIDENT	0.00	-300,000.00	0.00	0.00	0.00	0.00	-300,000.00
	0111001006	STATE HOUSE MEDICAL CENTRE	0.00	-202,207,941.17	0.00	0.00	0.00	0.00	-202,207,941.17
	0111001007	STATE HOUSE LAGOS LIAISON OFFICE	0.00	-950,521.58	0.00	0.00	0.00	0.00	-950,521.58
	111002002	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT -NIGER DELTA	0.00	-231,105,675.45	0.00	0.00	0.00	0.00	-231,105,675.45
	0111005001	OFFICE OF THE SENIOR SPECIAL ASSISTANT TO THE PRESIDENT - MDGS (OSSAP-MDGS)	0.00	367,895,525.80	0.00	0.00	0.00	0.00	367,895,525.80
	0111006001	NIPSS, KURU	0.00	-17,006,129.71	0.00	0.00	0.00	0.00	-17,006,129.71
	0111007001	BUREAU OF PUBLIC ENTERPRISES (BPE)	0.00	-624,500.00	0.00	0.00	0.00	0.00	-624,500.00
	0111008001	NATIONAL EMERGENCY MANAGEMENT AGENCY (NEMA)	0.00	9,209,021,220.44	0.00	0.00	0.00	0.00	9,209,021,220.44
	0111009001	ECONOMIC AND FINANCIAL CRIMES COMMISSION (EFCC)	0.00	-4,633,832,588.22	0.00	0.00	0.00	0.00	-4,633,832,588.22
	0111010001	BUREAU OF PUBLIC PROCUREMENT (BPP)	0.00	-48,533,217.50	0.00	0.00	0.00	0.00	-48,533,217.50
	0111011001	NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)	0.00	120,296,324.62	0.00	0.00	0.00	0.00	120,296,324.62
	0111048001	NIGERIA ATOMIC ENERGY COMMISSION & ITS CENTRES	0.00	-326,537,239.86	0.00	0.00	0.00	0.00	-326,537,239.86
	0111051001	OFFICE OF THE CHIEF ECONOMIC ADVISER TO THE PRESIDENT	0.00	-5,256,910.13	0.00	0.00	0.00	0.00	-5,256,910.13
	0112001001	NASS MANAGEMENT	0.00	-380,732,462.07	0.00	0.00	0.00	0.00	-380,732,462.07

	0112002001	SENATE	0.00	-8,564,587,785.98	0.00	0.00	0.00	0.00	-8,564,587,785.98
	0112003001	HOUSE OF REPRESENTATIVES	0.00	-14,413,114,720.77	0.00	0.00	0.00	0.00	-14,413,114,720.77
	0112004001	NATIONAL ASSEMBLY COMMISSION	0.00	-6,300,865,029.74	0.00	0.00	0.00	0.00	-6,300,865,029.74
	0112005001	LEGISLATIVE AIDES	0.00	-3,962,334,772.81	0.00	0.00	0.00	0.00	-3,962,334,772.81
	0112008001	GENERAL SERVICE	0.00	-18,416,674,585.04	0.00	0.00	0.00	0.00	-18,416,674,585.04
	0112009001	NATIONAL INSTITUTE FOR LEGISTLATIVE STUDIES	0.00	34,377,589,238.43	0.00	0.00	0.00	0.00	34,377,589,238.43
	0116001001	FEDERAL DEFENCE MINISTRY- MAIN MOD	0.00	-5,284,172,180.69	0.00	0.00	0.00	0.00	-5,284,172,180.69
	0116002001	DEFENCE HEADQURTERS	0.00	-273,023,033.87	0.00	0.00	0.00	0.00	-273,023,033.87
	0116003001	NIGERIAN ARMY	0.00	-39,559,839,425.88	0.00	0.00	0.00	0.00	-39,559,839,425.88
	0116004001	NIGERIAN NAVY	0.00	-4,448,889,102.90	0.00	0.00	0.00	0.00	-4,448,889,102.90
	0116005001	NIGERIAN AIRFORCE	0.00	-3,985,261,487.39	0.00	0.00	0.00	0.00	-3,985,261,487.39
	0116006001	NIGERIANACADEMY DEFENCE(NDA)	0.00	-588,012,922.59	0.00	0.00	0.00	0.00	-588,012,922.59
	0116007001	NIGERIANCOLLEGE DEFENCE	0.00	382,045,112.79	0.00	0.00	0.00	0.00	382,045,112.79
	0116008001	COMMANDCOLLEGE, JAJIAND STAFF	0.00	-61,047,691.51	0.00	0.00	0.00	0.00	-61,047,691.51
	0116009001	NIGERIANRESETTLEMENTARMEDCENTRE,FORCES LAGOS	0.00	-121,963,671.96	0.00	0.00	0.00	0.00	-121,963,671.96
	0116010001	DEFENCE CORPORATION INDUSTRIES OF NIGERIA (DICON)	0.00	-401,550,375.60	0.00	0.00	0.00	0.00	-401,550,375.60
	0116011001	DEFENCE SCHOOL INTELLIGENCE	0.00	-5,747,719.08	0.00	0.00	0.00	0.00	-5,747,719.08
	0116012001	DEFENCE AGENCY INTELLIGENCE	0.00	-2,980,983,432.60	0.00	0.00	0.00	0.00	-2,980,983,432.60
	0116015017	DEFENCE MISSIONS	0.00	-5,765,165,321.04	2,768,782,597.45	0.00	0.00	0.00	-2,996,382,723.59
	116018002	DEFENCE SPACE ADMINISTRATION	0.00	-2,058,974,545.95	0.00	0.00	0.00	0.00	-2,058,974,545.95
	0119001001	FEDERAL MINISTRY OF FOREIGN & INTERGOVERNMENTAL AFFAIRS - HQTRS	0.00	19,895,701.75	0.00	0.00	0.00	0.00	19,895,701.75
	0119002001	TECHNICAL AIDS CORPS	0.00	-3,455,496.79	0.00	0.00	0.00	0.00	-3,455,496.79
	0119003001	FOREIGN SERVICE ACADEMY (FSA)	0.00	-2,094,881.25	0.00	0.00	0.00	0.00	-2,094,881.25
	0119006001	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	0.00	-258,775.15	0.00	0.00	0.00	0.00	-258,775.15

	0119007001	DIRECTORATE OF TECHNICAL COOP. IN AFRICA	0.00	-2,204,415.19	0.00	0.00	0.00	0.00	-2,204,415.19
	0119008001	NIGERIAN INSTITUTE OF INTERNATIONAL AFFAIRS, LAGOS	0.00	-8,256,923.99	0.00	0.00	0.00	0.00	-8,256,923.99
	0119009001	FOREIGN MISSION: ABIDJAN	0.00	7,686,977.68	0.00	0.00	0.00	0.00	7,686,977.68
	0119009002	FOREIGN MISSION: ACCRA	0.00	63,725,998.72	0.00	0.00	0.00	0.00	63,725,998.72
	0119009003	FOREIGN MISSION: ADDIS ABABA	0.00	290,387,104.25	0.00	0.00	0.00	0.00	290,387,104.25
	0119009004	FOREIGN MISSION: ALGIERS	0.00	10,000,000.00	0.00	0.00	0.00	0.00	10,000,000.00
	0119009005	FOREIGN MISSION: ANKARA	0.00	8,245,093.00	0.00	0.00	0.00	0.00	8,245,093.00
	0119009009	FOREIGN MISSION: BAMAKO	0.00	-93,904.16	0.00	0.00	0.00	0.00	-93,904.16
	0119009010	FOREIGN MISSION: BANGKOK	0.00	-5,179,041.65	0.00	0.00	0.00	0.00	-5,179,041.65
	0119009012	FOREIGN MISSION: BANJUL	0.00	-971,535.58	0.00	0.00	0.00	0.00	-971,535.58
	0119009023	FOREIGN MISSION: BUDAPEST	0.00	28,423,258.88	0.00	0.00	0.00	0.00	28,423,258.88
	0119009028	FOREIGN MISSION: CANBERRA	0.00	20,499,713.62	0.00	0.00	0.00	0.00	20,499,713.62
	0119009036	FOREIGN MISSION: DUBAI TRADE MISSIONS	0.00	1,194,526.20	0.00	0.00	0.00	0.00	1,194,526.20
	0119009048	FOREIGN MISSION: JEDDAH	0.00	298,024,135.01	0.00	0.00	0.00	0.00	298,024,135.01
	0119009049	FOREIGN MISSION: JOHANNESBURG	0.00	-566,911.24	0.00	0.00	0.00	0.00	-566,911.24
	0119009055	FOREIGN MISSION: KINSHASA	0.00	-1,477,367.49	0.00	0.00	0.00	0.00	-1,477,367.49
	0119009061	FOREIGN MISSION: LONDON	0.00	-4,285,383.09	0.00	0.00	0.00	0.00	-4,285,383.09
	0119009063	FOREIGN MISSION: LUSAKA	0.00	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00
	0119009076	FOREIGN MISSION: NEW YORK (PM)	0.00	-14,423,481.73	0.00	0.00	0.00	0.00	-14,423,481.73
	0119009082	FOREIGN MISSION: PARIS	0.00	-592,404.93	0.00	0.00	0.00	0.00	-592,404.93
	0119009103	FOREIGN MISSION: VIENNA	0.00	31,207,930.90	0.00	0.00	0.00	0.00	31,207,930.90
	0119009104	FOREIGN MISSION: WARSAW	0.00	45,365,125.26	0.00	0.00	0.00	0.00	45,365,125.26
	0119009105	FOREIGN MISSION: WASHINGTON	0.00	984,807.06	0.00	0.00	0.00	0.00	984,807.06
	0119009107	FOREIGN MISSION: YAOUNDE	0.00	82,393,826.96	0.00	0.00	0.00	0.00	82,393,826.96

	0119009110	FOREIGN MISSIONS, ABU DHAB	0.00	-1,864,408.60	0.00	0.00	0.00	0.00	-1,864,408.60
	0119009112	FOREIGN MISSION BELGRADE, SERBIA	0.00	-16,041,309.73	0.00	0.00	0.00	0.00	-16,041,309.73
	0119009120	FOREIGN MISSION DOHA, QATAR	0.00	8,143,939.75	0.00	0.00	0.00	0.00	8,143,939.75
	0119009122	PERMANENT REPRESENTATION, ECOWAS, ABUJA	0.00	-254,980.02	0.00	0.00	0.00	0.00	-254,980.02
	0123001001	FEDERAL MINISTRY OF INFORMATION - HQTRS	0.00	-251,286,431.77	0.00	0.00	0.00	0.00	-251,286,431.77
	0123003001	NIGERIAN TELEVISION AUTHORITY	0.00	-29,644,240,060.99	0.00	0.00	0.00	0.00	-29,644,240,060.99
	0123004001	FEDERAL RADIO CORPORATION OF NIGERIA	0.00	-111,459,763.90	0.00	0.00	0.00	0.00	-111,459,763.90
	0123005001	NEWS AGENCY OF NIGERIA	-1,572,467.99	-3,340,976,565.04	0.00	0.00	0.00	0.00	-3,342,549,033.03
	0123006001	VOICE OF NIGERIA	0.00	-112,446,931.74	0.00	0.00	0.00	0.00	-112,446,931.74
	0123007001	NIGERIAN FILM CORPORATION	0.00	-133,039,707.13	0.00	0.00	0.00	0.00	-133,039,707.13
	0123008001	NATIONAL BROADCASTING COMMISION	0.00	411,371,628.58	0.00	0.00	0.00	0.00	411,371,628.58
	0123009001	NIGERIA PRESS COUNCIL	0.00	-28,091,908.77	0.00	0.00	0.00	0.00	-28,091,908.77
	0123010001	NATIONAL FILM AND VEDIO CENSOR BOARD	0.00	-8,280,209.21	0.00	0.00	0.00	0.00	-8,280,209.21
	0123011001	ADVERTISING PRACTIONERS OF NIGERIA	0.00	-2,896,943.75	0.00	0.00	0.00	0.00	-2,896,943.75
	0123011002	NIGERIAN TOURISM DEVELOPMENT CORPORATION	0.00	-44,790,984.58	0.00	0.00	0.00	0.00	-44,790,984.58
	0123011003	NATIONAL COMMISSION FOR MUSEUMS AND MONUMENTS	0.00	-70,186,442.10	0.00	0.00	0.00	0.00	-70,186,442.10
	0123011004	NATIONAL COUNCIL OF ARTS AND CULTURE	0.00	-44,202,237.62	0.00	0.00	0.00	0.00	-44,202,237.62
	0123011005	CENTRE FOR BLACK AFRICAN ARTS AND CIVILISATION	0.00	-35,297,957.28	0.00	0.00	0.00	0.00	-35,297,957.28
	0123011006	NATIONAL TROUPE OF NIGERIA	0.00	-4,202,260.00	0.00	0.00	0.00	0.00	-4,202,260.00
	0123011007	NATIONAL THEATRE	0.00	12,543,986.46	0.00	0.00	0.00	0.00	12,543,986.46
	0123011008	NATIONAL GALLERY OF ART	0.00	-76,492,517.39	0.00	0.00	0.00	0.00	-76,492,517.39
	0123011009	NATIONAL WAR MUSEUM - UMUAHIA	0.00	-1,194,818.00	0.00	0.00	0.00	0.00	-1,194,818.00
	0123011010	NATIONAL INST. OF HOSPITALITY AND TOURISM DEVELOPMENT STUDIES	0.00	-6,360,780.70	0.00	0.00	0.00	0.00	-6,360,780.70
	0123011011	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	0.00	-1,837,000.00	0.00	0.00	0.00	0.00	-1,837,000.00

	0123011012	INSTITUTE OF ARCHEOLOGY AND MUSEUM STUDIES- JOS	0.00	-814,300.00	0.00	0.00	0.00	0.00	-814,300.00
	0123011017	NATIONAL ORIENTATION AGENCY	0.00	-1,241,200,456.46	0.00	0.00	0.00	0.00	-1,241,200,456.46
	0124001001	FEDERAL MINISTRY OF INTERIOR - HQTRS	0.00	101,624,359.07	0.00	0.00	0.00	0.00	101,624,359.07
	0124002001	NIGERIAN PRISON SERVICE	0.00	-804,839,774.51	0.00	0.00	0.00	0.00	-804,839,774.51
	0124003001	NIGERIA IMMIGRATION SERVICE	0.00	-1,405,191,180.87	0.00	0.00	0.00	0.00	-1,405,191,180.87
	0124004001	NIGERIA SECURITY AND CIVIL DEFENCE CORPS	0.00	-2,812,022,996.81	0.00	0.00	0.00	0.00	-2,812,022,996.81
	0124007001	FEDERAL FIRE SERVICE	0.00	-729,549,495.56	0.00	0.00	0.00	0.00	-729,549,495.56
	0124011002	NIGERIA POLICE ACADEMY WUDIL, KANO	0.00	727,630,835.41	0.00	0.00	0.00	0.00	727,630,835.41
	0124012001	POLICE FORMATION & COMMAND HQTRS	0.00	-5,503,476,392.45	0.00	0.00	0.00	0.00	-5,503,476,392.45
	0125001001	OFFICE OF THE HEAD OF THE CIVIL SERVICE OF THE FEDERATION - HQTRS	0.00	-62,057,461.42	0.00	0.00	0.00	0.00	-62,057,461.42
	0125002001	FEDERAL GOVT STAFF HOUSING LOANS BOARD	0.00	33,347,614.49	0.00	0.00	0.00	0.00	33,347,614.49
	0125003001	ADMINISTRATIVE STAFF COLLEGE OF NIGERIA	0.00	-1,076,868.75	0.00	0.00	0.00	0.00	-1,076,868.75
	0125005002	FEDERAL TRAINING CENTRE,ENUGU	0.00	-541,571.42	0.00	0.00	0.00	0.00	-541,571.42
	0125005003	FEDERAL TRAINING CENTRE,ILORIN	0.00	-225,654.85	0.00	0.00	0.00	0.00	-225,654.85
	0125005004	FEDERAL TRAINING CENTRE,KADUNA	0.00	-90,261.88	0.00	0.00	0.00	0.00	-90,261.88
	0125005006	FEDERAL TRAINING CENTRE,MAIDUGURI	0.00	-90,261.90	0.00	0.00	0.00	0.00	-90,261.90
	0125005007	FEDERAL TRAINING CENTRE,CALABAR	0.00	-348,520.73	0.00	0.00	0.00	0.00	-348,520.73
	0125006001	PUBLIC SERVICE INSTITUTE OF NIGERIA.	0.00	42,277,937.43	0.00	0.00	0.00	0.00	42,277,937.43
	0125009001	SPECIAL DUTIES & INTER - GOVERNMENTAL AFFAIRS HQTRS	0.00	-34,023,630.80	0.00	0.00	0.00	0.00	-34,023,630.80
	0140001001	AUDITOR GENERAL FOR THE FEDERATION	0.00	-46,577,029.98	0.00	0.00	0.00	0.00	-46,577,029.98
	0145001001	PUBLIC COMPLAINTS COMMISSION	0.00	-33,560,796.55	0.00	0.00	0.00	0.00	-33,560,796.55
	0147001001	FEDERAL CIVIL SERVICE COMMISSION	0.00	699,697.64	0.00	0.00	0.00	0.00	699,697.64
	0148001001	INDEPENDENT NATIONAL ELECTORAL COMMISSION		-338,372,738.71	0.00	0.00	0.00	0.00	-338,372,738.71
	0149001001	FEDERAL CHARACTER COMMISSION	0.00	-530,993,651.48	0.00	0.00	0.00	0.00	-530,993,651.48

	0156001001	MINISTRY OF COMMUNICATION TECHNOLOGY HQTRS	0.00	-989,223,884.75	0.00	0.00	0.00	0.00	-989,223,884.75
	0156003001	NIGERIA COMMUNICATION SATELLITE	0.00	-17,451,798.77	0.00	0.00	0.00	0.00	-17,451,798.77
	0157001001	NATIONAL SECURITY ADVISER	0.00	-25,620,000.00	0.00	0.00	0.00	0.00	-25,620,000.00
	0157002001	DIRECTORATE OF STATE SECURITY SERVICE	0.00	-182,197,640.00	0.00	0.00	0.00	0.00	-182,197,640.00
	0157004001	PRESIDENTIAL AIR FLEETS (STATE HOUSE)	0.00	-26,850,000.00	0.00	0.00	0.00	0.00	-26,850,000.00
	0158001001	CODE OF CONDUCT TRIBUNAL	0.00	-21,024,659.36	0.00	0.00	0.00	0.00	-21,024,659.36
	0159001001	INFRASTRUCTURE CONCESSION REGULATORY COMMISSION	0.00	-25,144,160.19	0.00	0.00	0.00	0.00	-25,144,160.19
	0160001001	POLICE SERVICE COMMISSION HQTRS	0.00	108,482,976.06	0.00	0.00	0.00	0.00	108,482,976.06
	0161001001	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	0.00	30,024,224,058.89	0.00	0.00	0.00	0.00	30,024,224,058.89
	0161003001	NATIONAL COMMISSION FOR REFUGEES	0.00	-254,454,790.03	0.00	0.00	0.00	0.00	-254,454,790.03
	0161004001	LAGOS LIAISON OFFICE	0.00	-522,873.01	0.00	0.00	0.00	0.00	-522,873.01
	0161005001	NATIONAL IDENTITY MANAGEMENT COMMISSION	0.00	-22,313,993.57	0.00	0.00	0.00	0.00	-22,313,993.57
	0161006001	NATIONAL MERIT AWARD	0.00	-10,901,420.63	0.00	0.00	0.00	0.00	-10,901,420.63
	0161007001	FEDERAL ROAD SAFETY COMMISSION	0.00	-456,589,353.88	0.00	0.00	0.00	0.00	-456,589,353.88
	0161009001	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT	0.00	-23,755,454.55	0.00	0.00	0.00	0.00	-23,755,454.55
	0161012001	NATIONAL ACTION COMMITTEE ON AIDS (NACA)	0.00	315,983,644.35	0.00	0.00	0.00	0.00	315,983,644.35
	0161013001	NATIONAL PENSION COMMISSION	0.00	-308,000.00	0.00	0.00	0.00	0.00	-308,000.00
	0161014001	NATIONAL HAJJ COMMISSION OF NIGERIA	0.00	7,461,547.35	0.00	0.00	0.00	0.00	7,461,547.35
	0161015001	NIGERIA CHRISTIAN PILGRIM COMMISSION	0.00	192,251,885.92	0.00	0.00	0.00	0.00	192,251,885.92
	0161016001	NATIONAL LOTTERY TRUST FUND	0.00	577,291,650.00	0.00	0.00	0.00	0.00	577,291,650.00
	0161017001	NATIONAL LOTTERY REGULATORY COMMISSION (NLRC)	0.00	957,052.28	0.00	0.00	0.00	0.00	957,052.28
	0161019001	PRESIDENTIAL TECHNICAL COMMITTEE ON LAND REFORMS	0.00	-1,570,557.35	0.00	0.00	0.00	0.00	-1,570,557.35
	0161021001	NATIONAL BOUNDARY COMMISSION (NBC) HQTRS	0.00	-21,828,075.49	0.00	0.00	0.00	0.00	-21,828,075.49
	0161022001	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	0.00	-132,508,751.43	0.00	0.00	0.00	0.00	-132,508,751.43

		TERTIARY EDUCATION TRUST FUND	0.00	4,402,302,674.99	0.00	0.00	0.00	161,218,729,082.40	165,621,031,757.39
		ECONOMIC SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0215001001	FEDERAL MINISTRY OF AGRICULTURE	0.00	19,729,858,094.74	0.00	0.00	0.00	0.00	19,729,858,094.74
	0215002001	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	0.00	-5,162,810.48	0.00	0.00	0.00	0.00	-5,162,810.48
	0215003001	AGRICULTURAL RESEARCH AND MANAGEMENT INSTITUTE (ARMTI) - ILORIN	0.00	-641,896,122.11	0.00	0.00	0.00	0.00	-641,896,122.11
	0215004001	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION- ILORIN	0.00	94,009,161.88	0.00	0.00	0.00	0.00	94,009,161.88
	0215005001	NATIONAL CEREALS RESEARCH INSTITUTE- BADEGGI	0.00	-11,281,324.09	0.00	0.00	0.00	0.00	-11,281,324.09
	0215006001	NATIONAL VETERINARY RESEARCH INSTITUTE- VOM	0.00	-389,810,316.13	0.00	0.00	0.00	0.00	-389,810,316.13
	0215007001	NATIONAL ROOT CROPS RESEARCH INSTITUTE- UMUDIKE	0.00	-1,222,434.87	0.00	0.00	0.00	0.00	-1,222,434.87
	0215008001	NATIONAL INSTITUTE FOR OIL PALM RESEARCH (NIFOR) - BENIN	0.00	-18,000.00	0.00	0.00	0.00	0.00	-18,000.00
	0215009001	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	0.00	-1,426,815.61	0.00	0.00	0.00	0.00	-1,426,815.61
	0215010001	NATIONAL ANIMAL PRODUCT RESEARCH INSTITUTE- ZARIA	0.00	-1,533,123.94	0.00	0.00	0.00	0.00	-1,533,123.94
	0215011001	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	0.00	604,911.77	0.00	0.00	0.00	0.00	604,911.77
	0215014001	COCOA RESEARCH INSTITUTE- IBADAN	0.00	8,958,849.11	0.00	0.00	0.00	0.00	8,958,849.11
	0215015001	INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN	0.00	-17,263,408.75	0.00	0.00	0.00	0.00	-17,263,408.75
	0215016001	RUBBER RESEARCH INSTITUTE- BENIN	0.00	-1,367,215.09	0.00	0.00	0.00	0.00	-1,367,215.09
	0215017001	NATIONAL INSTITUTE OF FRESHWATER FISH- NEW BUSSA	0.00	-4,625,090.66	0.00	0.00	0.00	0.00	-4,625,090.66
	0215018001	NATIONAL AGRIC. EXTENSION RESEARCH LIAISON SERVICES- ZARIA	0.00	-1,594,108.43	0.00	0.00	0.00	0.00	-1,594,108.43
	0215019001	VETERINARY COUNCIL OF NIGERIA	0.00	1,461,684.64	0.00	0.00	0.00	0.00	1,461,684.64
	0215020001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - IBADAN	0.00	-50,349,015.61	0.00	0.00	0.00	0.00	-50,349,015.61
	0215021001	FEDERAL COLLEGE OF AGRICULTURE - AKURE	0.00	-6,105,119.76	0.00	0.00	0.00	0.00	-6,105,119.76
	0215022001	FEDERAL COLLEGE OF AGRICULTURE, MOORE PLANTATION- IBADAN	0.00	-573,605.35	0.00	0.00	0.00	0.00	-573,605.35
	0215023001	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	0.00	-29,686,889.48	0.00	0.00	0.00	0.00	-29,686,889.48

	0215024001	FEDERAL COLLEGE OF FRESH WATER FISHERIES TECHNOLOGY - NEW BUSSA	0.00	-296,723.72	0.00	0.00	0.00	0.00	-296,723.72
	0215025001	FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY - VOM	0.00	-567,774,842.82	0.00	0.00	0.00	0.00	-567,774,842.82
	0215026001	COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY - VOM	0.00	-703,779,723.95	0.00	0.00	0.00	0.00	-703,779,723.95
	0215027001	FEDERAL COLLEGE OF FRESH WATER FISHERIES - BAGA	0.00	-38,099,097.82	0.00	0.00	0.00	0.00	-38,099,097.82
	0215028001	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	0.00	-818,608,730.15	0.00	0.00	0.00	0.00	-818,608,730.15
	0215029001	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	0.00	-3,028,500.72	0.00	0.00	0.00	0.00	-3,028,500.72
	0215030001	FEDERAL CO-OPERATIVE COLLEGE-KADUNA	0.00	-4,154,479.54	0.00	0.00	0.00	0.00	-4,154,479.54
	0215031001	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	0.00	-17,649,470.18	0.00	0.00	0.00	0.00	-17,649,470.18
	0215032001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	0.00	-3,424,480.55	0.00	0.00	0.00	0.00	-3,424,480.55
	0215033001	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU - JOS	0.00	-41,267,626.44	0.00	0.00	0.00	0.00	-41,267,626.44
	0215034001	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	0.00	-37,951,080.80	0.00	0.00	0.00	0.00	-37,951,080.80
	0215035001	NATIONAL AGRICULTURAL INSURANCE CORPORATION (NAIC)	0.00	332,637,756.56	0.00	0.00	0.00	0.00	332,637,756.56
	0215036001	NIGERIAN INSTITUTE OF ANIMAL SCIENCE	0.00	41,671,973.86	0.00	0.00	0.00	0.00	41,671,973.86
	0215050001	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	0.00	-1,549,241,322.06	0.00	0.00	0.00	0.00	-1,549,241,322.06
	0215051001	NATIONAL AGRICULTURE SEEDS COUNCIL	14,244,085.43	1,626,077.00	0.00	0.00	0.00	0.00	15,870,162.43
	0215053001	NIGERIA AGRICULTURAL QUARANTINE SERVICE	0.00	-6,770,797.02	0.00	0.00	0.00	0.00	-6,770,797.02
	0215054001	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	0.00	-1,280,119.49	0.00	0.00	0.00	0.00	-1,280,119.49
	0215056001	LAKE CHAD RESEARCH INSTITUTE MAIDUGURI	0.00	-688,585.27	0.00	0.00	0.00	0.00	-688,585.27
	0215058001	NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH	8,561,425.04	-2,202,709.06	0.00	0.00	0.00	0.00	6,358,715.98
	0220001001	FEDERAL MINISTRY OF FINANCE - HQTRS	0.00	-10,790,091.13	0.00	0.00	0.00	0.00	-10,790,091.13
	0220002001	DEBT MANAGEMENT OFFICE	0.00	-14,796,784.54	0.00	0.00	0.00	0.00	-14,796,784.54
	0220006001	INVESTMENT AND SECURITIES TRIBUNAL	0.00	-154,029,379.54	0.00	0.00	0.00	0.00	-154,029,379.54
	0220007001	OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION	0.00	-1,501,578.54	0.00	0.00	0.00	0.00	-1,501,578.54

		CONSOLIDATED REVENUE FUND	0.00	-23,396,734,804,624.80	0.00	0.00	0.00	0.00	-23,396,734,804,624.80
	022000703200	FPO OWERRI	0.00	20,815.80	0.00	0.00	0.00	0.00	20,815.80
	0220015001	PENSION TRANSITIONAL ARRANGEMENT DEPARTMENT (PTAD) HQTRS	8,440,782,160.70	0.00	0.00	0.00	0.00	0.00	8,440,782,160.70
	0222001001	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	0.00	-73,461,424.65	0.00	0.00	0.00	0.00	-73,461,424.65
	0222002001	STANDARD ORGANIZATION OF NIGERIA	1,440,768,164.29	493,582,567.35	0.00	0.00	0.00	0.00	1,934,350,731.64
	0222003001	CENTRE FOR AUTOMOTIVE DESIGN AND DEVELOPMENT	0.00	-142,289,278.15	0.00	0.00	0.00	0.00	-142,289,278.15
	0222005001	INDUSTRIAL TRAINING FUND	0.00	-49,720,693.75	0.00	0.00	0.00	0.00	-49,720,693.75
	0222006001	NIGERIAN EXPORT PROMOTION COUNCIL	0.00	-6,346,969.33	0.00	0.00	0.00	0.00	-6,346,969.33
	0222008001	NIGERIAN EXPORT PROCESSING ZONES AUTHORITY	0.00	105,427,361.82	0.00	0.00	0.00	0.00	105,427,361.82
	0222009001	CONSUMER PROTECTION COUNCIL	0.00	-87,570,668.20	0.00	0.00	0.00	0.00	-87,570,668.20
	0222010001	LAGOS INTERNATIONAL TRADE FAIR COMPLEX MANAGEMENT BOARD	-23,110,350.00	117,477,311.50	0.00	0.00	0.00	0.00	94,366,961.50
	0222013001	ONNE OIL AND GAS FREE ZONE AUTHORITY	0.00	-2,875,000.00	0.00	0.00	0.00	0.00	-2,875,000.00
	0222014001	TAFAWA BALEWA SQUARE MANAGEMENT BOARD	0.00	-131,897,468.94	0.00	0.00	0.00	0.00	-131,897,468.94
	0222015001	NIGERIA COMMODITY EXCHANGE (NCX)	0.00	-901,495.53	0.00	0.00	0.00	0.00	-901,495.53
	0222027001	SMEDAN - H/QTRS	0.00	6,056,241,580.04	0.00	0.00	0.00	0.00	6,056,241,580.04
	0222030001	NIGERIAN INVESTMENT PROMOTION COUNCIL HQTRS	0.00	-8,706,733.10	0.00	0.00	0.00	0.00	-8,706,733.10
	0227001001	FEDERAL MINISTRY OF LABOUR AND PRODUCTIVITY - HQTRS	0.00	-1,930,635,386.95	0.00	0.00	0.00	0.00	-1,930,635,386.95
	0227002001	INDUSTRIAL ARBITRATION PANEL	0.00	-19,033,107.36	0.00	0.00	0.00	0.00	-19,033,107.36
	0227003001	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	0.00	-11,234,726.19	0.00	0.00	0.00	0.00	-11,234,726.19
	0227004001	NATIONAL PRODUCTIVITY CENTRE	0.00	8,949,240.46	0.00	0.00	0.00	0.00	8,949,240.46
	0227005001	NATIONAL DIRECTORATE OF EMPLOYMENT	0.00	2,099,885,846.40	0.00	0.00	0.00	0.00	2,099,885,846.40
	0228001001	FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY - HQTRS	0.00	-37,006,034.86	0.00	0.00	0.00	0.00	-37,006,034.86
	0228002001	NATIONAL AGENCY FOR SCIENCE AND ENGINEERING INFRASTRUCTURES	0.00	-54,714,733.78	0.00	0.00	0.00	0.00	-54,714,733.78

	0228003001	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	0.00	-25,396,531.05	0.00	0.00	0.00	0.00	-25,396,531.05
	0228004001	NIGERIA NATURAL MEDICINE DEVELOPMENT AGENCY	0.00	-3,444,954.00	0.00	0.00	0.00	0.00	-3,444,954.00
	0228005001	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	0.00	-83,533,122.20	0.00	0.00	0.00	0.00	-83,533,122.20
	0228005002	CENTRE FOR ATMOSPHERIC RESEARCH, ANYIGBA	0.00	-9,795,647.76	0.00	0.00	0.00	0.00	-9,795,647.76
	0228005013	NASRDA INSTITUTE OF SPACE SCIENCE AND ENGINEERING, ABUJA.	0.00	-0.01	0.00	0.00	0.00	0.00	-0.01
	0228005015	ZONAL ADVANCED SPACE TECHNOLOGY APPLICATION, LANGTANG, PLATEAU STATE,	0.00	-0.01	0.00	0.00	0.00	0.00	-0.01
	0228006001	COOPERATIVE INFORMATION NETWORK	0.00	-2,000,000.00	0.00	0.00	0.00	0.00	-2,000,000.00
	228008001	NATIONAL BIOTECHNOLOGICAL DEVELOPMENT AGENCY - ABUJA	0.00	-16,463,897.29	0.00	0.00	0.00	0.00	-16,463,897.29
	0228008002	BIORESOURCE DEVELOPMENT CENTRE ABUJA, FCT	0.00	1,190,535.91	0.00	0.00	0.00	0.00	1,190,535.91
	0228008003	BIORESOURCE DEVELOPMENT CENTRE ISANLU, KOGI STATE	0.00	-4,254,224.36	0.00	0.00	0.00	0.00	-4,254,224.36
	0228008004	BIORESOURCE DEVELOPMENT CENTRE JALINGO, TARABA STATE	0.00	86,806,209.80	0.00	0.00	0.00	0.00	86,806,209.80
	0228008006	BIORESOURCE DEVELOPMENT CENTRE KATSINA, KATSINA STATE	0.00	-1,448,800.00	0.00	0.00	0.00	0.00	-1,448,800.00
	0228008008	BIORESOURCE DEVELOPMENT CENTRE OGBOMOSO, OSUN STATE	0.00	-4,360,959.74	0.00	0.00	0.00	0.00	-4,360,959.74
	0228008009	BIORESOURCE DEVELOPMENT CENTRE OWODE, OGUN STATE	0.00	-1,774,984.00	0.00	0.00	0.00	0.00	-1,774,984.00
	0228008011	BIORESOURCE DEVELOPMENT CENTRE KANO, KANO STATE	0.00	-1,639,415.04	0.00	0.00	0.00	0.00	-1,639,415.04
	0228008014	AQUATIC BIORESOURCES TRAINING CENTRE TUNARI TARABA STATE	0.00	486,896,846.10	0.00	0.00	0.00	0.00	486,896,846.10
	0228008015	AQUATIC BIORESOURCES TRAINING CENTRE ADIABO IKOT MBO OTU CROSS RIVER STATE	0.00	8,176,789.31	0.00	0.00	0.00	0.00	8,176,789.31
	0228008021	BIORESOURCE DEVELOPMENT CENTRE MAKURDI, BENUE STATE	0.00	4,138,974.66	0.00	0.00	0.00	0.00	4,138,974.66
	0228008022	BIORESOURCE DEVELOPMENT CENTRE, MICHIKA ADAMAWA STATE	0.00	-226,000.00	0.00	0.00	0.00	0.00	-226,000.00
	0228008023	BIORESOURCE DEVELOPMENT CENTRE, ILORIN KWARA STATE	0.00	624,198.87	0.00	0.00	0.00	0.00	624,198.87
	0228008026	BIORESOURCES DEVELOPMENT CENTE, BOGORO, BAUCHI STATE	0.00	-221,550.00	0.00	0.00	0.00	0.00	-221,550.00
	0228008028	BIORESOURCE DEVELOPMENT CENTRE, UBURU EBONYI STATE	0.00	-88,000.00	0.00	0.00	0.00	0.00	-88,000.00
	0228009001	BOARD FOR TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABUJA	0.00	-20,358,013.12	0.00	0.00	0.00	0.00	-20,358,013.12

	0228009014	TECHNOLOGY INCUBATION CENTRE, GOMBE	0.00	-0.02	0.00	0.00	0.00	0.00	-0.02
	0228009033	NORTH CENTRAL ZONAL OFFICE, MINNA	0.00	-11,318.26	0.00	0.00	0.00	0.00	-11,318.26
	0228010001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - AGEGE	0.00	-868,688.00	0.00	0.00	0.00	0.00	-868,688.00
	0228011001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABA	0.00	-811,361.80	0.00	0.00	0.00	0.00	-811,361.80
	0228012001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KANO	0.00	-1,423,188.40	0.00	0.00	0.00	0.00	-1,423,188.40
	0228013001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - NNEWI	0.00	24,819,838.00	0.00	0.00	0.00	0.00	24,819,838.00
	0228014001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - CALABAR	0.00	-1,154,209.23	0.00	0.00	0.00	0.00	-1,154,209.23
	0228015001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MINNA	0.00	-597,126.67	0.00	0.00	0.00	0.00	-597,126.67
	0228016001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - WARRI	0.00	-525,296.37	0.00	0.00	0.00	0.00	-525,296.37
	0228017001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - MAIDUGURI	0.00	-954,566.67	0.00	0.00	0.00	0.00	-954,566.67
	0228018001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - GUSAU	0.00	-806,635.83	0.00	0.00	0.00	0.00	-806,635.83
	0228019001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - SOKOTO	0.00	-924,437.32	0.00	0.00	0.00	0.00	-924,437.32
	0228020001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - UYO	0.00	-707,669.66	0.00	0.00	0.00	0.00	-707,669.66
	0228021001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - B/ KEBBI	0.00	-340,082.80	0.00	0.00	0.00	0.00	-340,082.80
	0228022001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IGBOTAKO	0.00	-487,185.00	0.00	0.00	0.00	0.00	-487,185.00
	0228023001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BAUCHI	0.00	-847,200.40	0.00	0.00	0.00	0.00	-847,200.40
	0228024001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - IBADAN	0.00	-660,534.28	0.00	0.00	0.00	0.00	-660,534.28
	0228025001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - BENIN	0.00	-776,645.00	0.00	0.00	0.00	0.00	-776,645.00
	0228026001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - OKWE ONUIMO	0.00	-756,376.18	0.00	0.00	0.00	0.00	-756,376.18
	0228027001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ABEOKUTA	0.00	-1,068,123.39	0.00	0.00	0.00	0.00	-1,068,123.39
	0228028001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YOLA	0.00	-441,308.35	0.00	0.00	0.00	0.00	-441,308.35
	0228029001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - JOS	0.00	-853,978.51	0.00	0.00	0.00	0.00	-853,978.51
	0228030001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - YENEGOA	0.00	-563,955.43	0.00	0.00	0.00	0.00	-563,955.43
	0228031001	NATIONAL CENTRE FOR GENETIC RESEARCH AND BIOTECHNOLOGY - IBADAN	0.00	-8,039,322.12	0.00	0.00	0.00	0.00	-8,039,322.12

	0228032001	ELECTRONICS DEVELOPMENT INSTITUTE (ELDI), AWKA	0.00	-22,765,453.36	0.00	0.00	0.00	0.00	-22,765,453.36
	0228033001	NATIONAL CENTRE FOR TECHNOLOGY MANAGEMENT, HQTRS, ILE IFE	0.00	-1,926,609.78	0.00	0.00	0.00	0.00	-1,926,609.78
	0228034001	REGIONAL CENTRE FOR TECHNONOLOGY MANAGEMENT (NACETEM - LAGOS)	0.00	-40,294.50	0.00	0.00	0.00	0.00	-40,294.50
	0228035001	NATIONAL ENGINEERING DESIGN AND DEVELOPMENT CENTRE -NNEWI	0.00	-12,214,604.23	0.00	0.00	0.00	0.00	-12,214,604.23
	0228036001	AFRICA REGIONAL CENTRE FOR SPACE SCIENCE & TECHNOLOGY - ILE-IFE	0.00	-85,298,967.74	0.00	0.00	0.00	0.00	-85,298,967.74
	0228037001	CENTRE FOR SATELLITE TECHNOLOGY DEVELOPMENT - ABUJA	0.00	-61,974,862.13	0.00	0.00	0.00	0.00	-61,974,862.13
	0228038001	CENTRE FOR SPACE TRANSPORT AND PROPULSION, EPE-LAGOS	0.00	-19,216,579.62	0.00	0.00	0.00	0.00	-19,216,579.62
	0228039001	CENTRE FOR BASIC SPACE SCIENCE NSUKKA ENUGU STATE	0.00	-5,162,171.07	0.00	0.00	0.00	0.00	-5,162,171.07
	0228040001	CENTRE FOR GEODESY AND GEODYNAMICS TORO BAUCHI	0.00	-813,975.00	0.00	0.00	0.00	0.00	-813,975.00
	0228041001	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	0.00	436,859,015.40	0.00	0.00	0.00	0.00	436,859,015.40
	0228042001	PROJECT DEVELOPMENT INSTITUTE - ENUGU	0.00	1,745,140,301.94	0.00	0.00	0.00	0.00	1,745,140,301.94
	0228043001	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	0.00	19,470,300.51	0.00	0.00	0.00	0.00	19,470,300.51
	0228044001	NATIONAL RESEARCH INSTITUTE FOR CHEMICAL TECHNOLOGY -ZARIA	0.00	-17,600,118.53	0.00	0.00	0.00	0.00	-17,600,118.53
	0228045001	NIGERIAN INSTITUTE FOR TRYPANOSOMIASIS RESEARCH - KADUNA	0.00	-241,914,884.66	0.00	0.00	0.00	0.00	-241,914,884.66
	0228046001	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -OSHODI	0.00	-50,906,168.70	0.00	0.00	0.00	0.00	-50,906,168.70
	0228046006	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH - SOUTH SOUTH ZONE	0.00	-0.01	0.00	0.00	0.00	0.00	-0.01
	228046007	FEDERAL INSTITUTE OF INDUSTRIAL RESEARCH -SOUTH EAST ZONAL - ENUGU	0.00	-0.01	0.00	0.00	0.00	0.00	-0.01
	0228047001	SCIENCE EQUIPMENT DEVELOPMENT INSTITUTE- ENUGU	0.00	-52,202,325.41	0.00	0.00	0.00	0.00	-52,202,325.41
	0228048001	HYDRAULIC EQUIPMENT RESEARCH INSTITUTE - KANO	0.00	-27,069,412.58	0.00	0.00	0.00	0.00	-27,069,412.58
	0228049001	ENGINEERING MATERIALS DEVELOPMENT INSTITUTE - AKURE	0.00	-22,170,154.46	0.00	0.00	0.00	0.00	-22,170,154.46
	0228050001	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	0.00	-27,088,483.39	0.00	0.00	0.00	0.00	-27,088,483.39
	0228050002	HEAVY LEATHER MANUFACTURE CENTRE, MAIDUGURI	0.00	-2,599,023.78	0.00	0.00	0.00	0.00	-2,599,023.78

	0228050003	LIGHT LEATHER MANUFACTURE CENTRE, SOKOTO	0.00	-97,750.80	0.00	0.00	0.00	0.00	-97,750.80
	0228050004	RAW HIDES & SKIN IMPROVEMENT CENTRE, JOS	0.00	-18,027,223.53	0.00	0.00	0.00	0.00	-18,027,223.53
	0228051001	NIGERIA INSTITUTE FOR SCIENCE LABORATORY TECHNOLOGY - IBADAN	0.00	-30,419,978.89	0.00	0.00	0.00	0.00	-30,419,978.89
	0228052001	POWER EQUIPMENT AND ELECTRICAL MACHINERY DEVELOPMENT CENTRE - OKENE	0.00	-28,828,923.14	0.00	0.00	0.00	0.00	-28,828,923.14
	0228053001	NATIONAL CENTRE FOR REMOTE SENSING - JOS	0.00	-23,845,314.25	0.00	0.00	0.00	0.00	-23,845,314.25
	0228054001	SCIENCE EQUIPMENT DEVELOPMENT INTITUTE - MINNA	0.00	-33,536,604.89	0.00	0.00	0.00	0.00	-33,536,604.89
	0228060001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - ILORIN	0.00	-2,014,718.65	0.00	0.00	0.00	0.00	-2,014,718.65
	0228061001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - TARABA	0.00	-1,684,589.00	0.00	0.00	0.00	0.00	-1,684,589.00
	0228062001	TECHNOLOGY BUSINESS INCUBATOR CENTRE - KADUNA	0.00	-1,215,206.09	0.00	0.00	0.00	0.00	-1,215,206.09
	0228063001	PROTOTYPE ENGINEERING DEVELOPMENT INSTITUTE , ILESHA	0.00	-787,978,924.51	0.00	0.00	0.00	0.00	-787,978,924.51
	0228064001	ADVANCE MANUFACTURING TECHNOLOGY PROGRAMME, TARABA	0.00	-132,020,956.77	0.00	0.00	0.00	0.00	-132,020,956.77
	0228066001	SOKOTO ENERGY RESEARCH	0.00	-5,537,979.65	0.00	0.00	0.00	0.00	-5,537,979.65
	0228067001	CENTRE FOR ENERGY RESEARCH AND DEVELOPMENT, NSUKA	0.00	-8,999,068.56	0.00	0.00	0.00	0.00	-8,999,068.56
	0228068001	NATIONAL CENTRE FOR ENERGY EFFICIENCY AND CONSERVATIVE,UNIVERSITY OF LAGOS.	0.00	-5,083,847.56	0.00	0.00	0.00	0.00	-5,083,847.56
	0228069001	NATIONAL CENTRE FOR HYDROPOWER RESEARCH AND DEVELOPMENT ,UNIVERSITY OF ILORIN	0.00	-15,690,761.98	0.00	0.00	0.00	0.00	-15,690,761.98
	0228071001	NATIONAL CENTRE FOR ENERGY AND ENVIRONMENT ,UNIVERSITY OF BENIN	0.00	-11,270,526.17	0.00	0.00	0.00	0.00	-11,270,526.17
	0228072001	TECHNOLOGY BUSINESS INCUBATOR - ENUGU	0.00	-1,931,000.40	0.00	0.00	0.00	0.00	-1,931,000.40
	0228073001	ENERGY COMMISSION OF NIGERIA	0.00	-1,318,409,831.50	0.00	0.00	0.00	0.00	-1,318,409,831.50
	0228074001	NATIONAL CENTRE FOR PETROLEUM RESEARCH AND DEVELOPMENT (NCPRD), ABUBAKAR TAFAWA BALEWA UNIVERSITY BAUCHI	0.00	3,421,066.26	0.00	0.00	0.00	0.00	3,421,066.26
	0228076001	TECHNOLOGY BUSINESS INCUBATION CENTRE ADO-EKITI	0.00	-913,639.84	0.00	0.00	0.00	0.00	-913,639.84
	0228077001	TECHNOLOGY BUSINESS INCUBATION CENTRE ILE-IFE	0.00	-1,176,196.14	0.00	0.00	0.00	0.00	-1,176,196.14
	0229001001	FEDERAL MINISTRY OF TRANSPORTATION - HQTRS	0.00	2,173,960,568.23	0.00	0.00	0.00	0.00	2,173,960,568.23

	0229002001	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	0.00	-1,226,951,904.75	0.00	0.00	0.00	0.00	-1,226,951,904.75
	0229003001	NIGERIAN RAILWAY CORPORATION	0.00	382,866,768.19	0.00	0.00	0.00	0.00	382,866,768.19
	0229004001	NATIONAL INLAND WATERWAYS AUTHORITY	0.00	1,495,866,694.55	0.00	0.00	0.00	0.00	1,495,866,694.55
	0229005001	MARITIME ACADEMY, ORON	0.00	1,144,062,206.41	0.00	0.00	0.00	0.00	1,144,062,206.41
	0229006001	COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA	0.00	-63,416,769.56	0.00	0.00	0.00	0.00	-63,416,769.56
	0229031003	NIGERIAN COLLEGE OF AVIATION TECHNOLOGY, ZARIA	0.00	64,767,879.10	0.00	0.00	0.00	0.00	64,767,879.10
	0229031004	NIGERIAN METEOROLOGICAL AGENCY	0.00	1,450,009,211.75	0.00	0.00	0.00	0.00	1,450,009,211.75
		FEDERAL INLAND REVENUE SERVICES	0.00	-26,659,483,780.22	6,866,156,000.00	0.00	0.00	4,000,000,000.00	-15,793,327,780.22
	0229031006	ACCIDENT INVESTIGATION BUREAU	0.00	56,580,576.99	0.00	0.00	0.00	0.00	56,580,576.99
	0229031007	NIGERIA AIRSPACE MANAGEMENT AGENCY	0.00	-77,499,999.69	0.00	0.00	0.00	0.00	-77,499,999.69
	0231001001	FEDERAL MINISTRY OF WORKS, POWER & HOUSING - HQTRS	0.00	70,014,477,399.59	0.00	0.00	0.00	0.00	70,014,477,399.59
	0231003001	NATIONAL RURAL ELECTRIFICATION AGENCY	0.00	1,516,167,215.80	0.00	0.00	0.00	0.00	1,516,167,215.80
	0231004001	NIGERIAN ELECTRICITY REGULATORY COMMISSION	0.00	1,980,984,546.46	0.00	0.00	0.00	3,769,699,000.00	5,750,683,546.46
	0231005001	ELECTRICITY MANAGEMENT SERVICES LIMITED (EMSL) HQTRS	0.00	7,426,342.89	0.00	0.00	0.00	0.00	7,426,342.89
	0231010001	NATIONAL POWER TRAINING INSTITUTE	0.00	-77,823,639.85	0.00	0.00	0.00	0.00	-77,823,639.85
	0231011001	NIGERIA ELECTRICITY LIABILITY MANAGEMENT LIMITED	0.00	1,723,539,815.17	0.00	0.00	0.00	0.00	1,723,539,815.17
	0231020001	TRANSMISSION COMPANY OF NIGERIA	0.00	56,146,042,118.21	0.00	0.00	0.00	0.00	56,146,042,118.21
	0231034001	NIGERIAN BULK ELECTRICITY TRADING PLC	0.00	-215,198,408.67	0.00	0.00	0.00	0.00	-215,198,408.67
	0231089002	OFFICE OF THE SURVEYOR-GENERAL OF THE FEDERATION	0.00	-172,504,484.07	0.00	0.00	0.00	0.00	-172,504,484.07
	0231089003	FEDERAL SCHOOL OF SURVEY, OYO	0.00	-3,788,949.18	0.00	0.00	0.00	0.00	-3,788,949.18
	0231089004	FEDERAL ROAD MAINTENANCE AGENCY	0.00	336,446,395.87	0.00	0.00	0.00	0.00	336,446,395.87
	0231089005	COUNCIL FOR THE REGULATION OF ENGINEERING IN NIGERIA (COREN)	0.00	53,608,280.00	0.00	0.00	0.00	0.00	53,608,280.00
	0231089006	SURVEY COUNCIL OF NIGERIA	0.00	-16,462,386.00	0.00	0.00	0.00	0.00	-16,462,386.00
	0231089007	REGIONAL CENTRE FOR TRAINING IN AEROSPACE SURVEY	0.00	-4,330,142.47	0.00	0.00	0.00	0.00	-4,330,142.47

	0232001001	MINSITRY OF ENERGY (PETROLEUM RESOURCES) HQTRS	0.00	-179,463,911.74	0.00	0.00	0.00	0.00	-179,463,911.74
	0232002001	DEPARTMENT OF PETROLEUM RESOURCES	0.00	3,759,195,041.54	0.00	0.00	0.00	0.00	3,759,195,041.54
	0232003001	PETROLEUM TRAINING INSTITUTE	0.00	-22,254,694.38	0.00	0.00	0.00	0.00	-22,254,694.38
	0232007001	NIGERIA CONTENT DEVELOPMENT AND MONITORING BOARD	0.00	-22,474,432.80	0.00	0.00	0.00	0.00	-22,474,432.80
	0232008008	PETROLEUM PRODUCTS PRICING REGULATORY AGENCY (PPRA)	0.00	2,630,806,680.64	0.00	0.00	0.00	0.00	2,630,806,680.64
	0232009001	NIGERIA NUCLEAR REGULATORY AUTHORITY	0.00	-119,364,581.75	0.00	0.00	0.00	0.00	-119,364,581.75
	0233001001	FEDERAL MINISTRY OF SOLID MINERALS DEVELOPMENT - HQTRS	0.00	9,537,150,546.54	0.00	0.00	0.00	0.00	9,537,150,546.54
	0233002001	COUNCIL OF NIGERIAN MINING ENGINEERS AND GEOSCIENCES	0.00	22,817,729.50	0.00	0.00	0.00	0.00	22,817,729.50
	0233003001	NIGERIAN GEOLOGICAL SURVEY AGENCY.	0.00	181,235,676.23	0.00	0.00	0.00	0.00	181,235,676.23
	0233004001	NATIONAL STEEL RAW MATERIALS EXPLORATION AGENCY, KADUNA	0.00	-174,071,775.90	0.00	0.00	0.00	0.00	-174,071,775.90
	0233005001	NATIONAL METALLURGICAL DEVELOPMENT CENTRE, JOS	0.00	-46,830,356.52	0.00	0.00	0.00	0.00	-46,830,356.52
	0233006001	METALLURGICAL TRAINING INSTITUTE, ONITSHA	0.00	-8,342,709.35	0.00	0.00	0.00	0.00	-8,342,709.35
	0233008001	NATIONAL IRON ORE MINING PROJECT - ITAKPE	0.00	-2,153,454.64	0.00	0.00	0.00	0.00	-2,153,454.64
	0233009001	NIGERIA INSTITUTE OF MINING AND GEOSCIENCE	0.00	-45,155,172.91	0.00	0.00	0.00	0.00	-45,155,172.91
	0233010001	NIGERIA MINING CADASTRE OFFICE & CENTRES	0.00	-55,949,927.17	0.00	0.00	0.00	0.00	-55,949,927.17
	0233011001	AJAOKUTA STEEL COMPANY LIMITED	0.00	-40,270,398.03	0.00	0.00	0.00	0.00	-40,270,398.03
	0233012001	SOLID MINERAL DEVELOPMENT FUND OFFICE	0.00	-17,842,806.41	0.00	41,685,798.00	0.00	0.00	23,842,991.59
	0238001001	BUDGET AND NATIONAL PLANNING	0.00	1,717,477,430.78	0.00	0.00	0.00	0.00	1,717,477,430.78
	0238002001	NIGERIA INSITUTE FOR SOCIAL AND ECONOMIC RESEARCH	0.00	-208,150.30	0.00	0.00	0.00	0.00	-208,150.30
	0238003001	CENTRE FOR MANAGEMENT DEVELOPMENT	0.00	7,552,095.42	0.00	0.00	0.00	0.00	7,552,095.42
	0238004001	NATIONAL BUREAU OF STATISTICS	0.00	-366,284,281.85	0.00	0.00	0.00	0.00	-366,284,281.85
	0238005001	BUDGET OFFICE OF THE FEDERATION	0.00	-58,833,005.17	0.00	0.00	0.00	0.00	-58,833,005.17
	0242001001	NATIONAL SALARIES, INCOMES AND WAGES COMMISSION	0.00	-69,325,213.16	0.00	0.00	0.00	0.00	-69,325,213.16
	0246001001	REVENUE MOBILIZATION, ALLOCATION, AND FISCAL COMMISSION	0.00	-64,161,475.01	0.00	0.00	0.00	0.00	-64,161,475.01

	0250001001	FISCAL RESPONSILIBITY COMMISSION	0.00	-27,031,440.57	0.00	0.00	0.00	0.00	-27,031,440.57
	0252001001	FEDERAL MINISTRY OF WATER RESOURCES - HQTRS	0.00	22,915,614,382.40	0.00	0.00	0.00	0.00	22,915,614,382.40
	0252002001	NIGERIA HYDROLOGICAL SERVICE AGENCY	0.00	-85,287,249.31	0.00	0.00	0.00	0.00	-85,287,249.31
	0252037001	ANAMBRA/ IMO RBDA	0.00	-17,706,649.62	0.00	0.00	0.00	0.00	-17,706,649.62
	0252038001	BENIN/ OWENA RBDA	0.00	531,099,597.14	0.00	0.00	0.00	0.00	531,099,597.14
	0252039001	CHAD BASIN RBDA	0.00	-17,265,673.64	0.00	0.00	0.00	0.00	-17,265,673.64
	0252040001	CROSS RIVER RBDA	0.00	-1,418,324,370.86	0.00	0.00	0.00	0.00	-1,418,324,370.86
	0252041001	HADEJIA-JAMAÄ»ARE RBDA	0.00	368,096,498.07	0.00	0.00	0.00	0.00	368,096,498.07
	0252042001	LOWER BENUE RBDA	0.00	769,669,320.42	0.00	0.00	0.00	0.00	769,669,320.42
	0252043001	LOWER NIGER RBDA	0.00	211,181,868.27	0.00	0.00	0.00	0.00	211,181,868.27
	0252044001	NIGER DELTA RBDA	0.00	550,702,258.51	0.00	0.00	0.00	0.00	550,702,258.51
	0252045001	OGUN/ OSUN RBDA	0.00	-243,371,463.32	0.00	0.00	0.00	0.00	-243,371,463.32
	0252046001	SOKOTO RIMA RBDA	0.00	-280,119,853.75	0.00	0.00	0.00	0.00	-280,119,853.75
	0252047001	UPPER BENUE RBDA	0.00	-35,044,111.07	0.00	0.00	0.00	0.00	-35,044,111.07
	0252048001	UPPER NIGER RBDA	0.00	757,223,491.08	0.00	0.00	0.00	0.00	757,223,491.08
	0252049001	NATIONAL WATER RESOURCES INSTITUTE- KADUNA	0.00	-447,760,192.41	0.00	0.00	0.00	0.00	-447,760,192.41
	0252050001	NIGERIA INTEGRATED WATER MANAGEMENT COMMISSION	0.00	-32,646,128.03	0.00	0.00	0.00	0.00	-32,646,128.03
	0252051001	GURARA WATER MANAGEMENT AUTHORITY	0.00	-44,008,856.27	0.00	0.00	0.00	0.00	-44,008,856.27
		NIGERIA CUSTOMS SERVIVES	0.00	-10,218,279.12	0.00	0.00	0.00	0.00	-10,218,279.12
		LAW & JUSTICES SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0318001001	NATIONAL JUDICIAL COUNCIL- ABUJA	0.00	-711,518,370.73	0.00	0.00	0.00	0.00	-711,518,370.73
	0318002001	SUPREME COURT OF NIGERIA	164,099,768.00	-1,543,651,626.31	0.00	0.00	0.00	0.00	-1,379,551,858.31
	0318003001	COURT OF APPEAL	0.00	-233,783,351.08	0.00	0.00	0.00	0.00	-233,783,351.08
	0318004001	FEDERAL HIGH COURT-LAGOS	0.00	531,553,500.40	0.00	0.00	0.00	15,947,831.25	547,501,331.65

	0318005001	HIGH COURT OF JUSTICE-FCT ABUJA	0.00	28,136,320,600.38	0.00	0.00	0.00	46,742,925.00	28,183,063,525.38
	0318006001	SHARIA COURT OF APPEAL-ABUJA	0.00	-99,323,052.48	0.00	0.00	0.00	0.00	-99,323,052.48
	0318007001	CUSTOMARY COURT OF APPEAL-ABUJA	0.00	8,761,456,241.46	0.00	0.00	0.00	64,894,559.80	8,826,350,801.26
	0318008001	NATIONAL INDUSTRIAL COURT	0.00	-900,550,130.49	0.00	0.00	0.00	0.00	-900,550,130.49
	0318009001	NATIONAL JUDICIAL INSTITUTE-ABUJA	4,724,661,853.69	6,599,206,595.30	0.00	0.00	0.00	0.00	11,323,868,448.99
	0318010001	JUDICIARY SERVICE COMMITTEE-FCT ABUJA	0.00	-58,529,763.41	0.00	0.00	0.00	0.00	-58,529,763.41
	0318011001	FEDERAL JUDICIARY SERVICE COMMISSION-ABUJA	0.00	190,717,397.16	4,418,812,061.98	0.00	0.00	0.00	4,609,529,459.14
	0326001001	FEDERAL MINISTRY OF JUSTICE - HQTRS	0.00	-921,999,679.25	0.00	0.00	0.00	0.00	-921,999,679.25
	0326002001	NIGERIAN LAW REFORM COMMISSION	0.00	-39,487,632.84	0.00	0.00	0.00	0.00	-39,487,632.84
	0326003001	LEGAL AID COUNCIL	0.00	-3,172,231.88	0.00	0.00	0.00	0.00	-3,172,231.88
	0326004001	COUNCIL OF LEGAL EDUCATION	0.00	3,007,013,614.05	0.00	0.00	0.00	0.00	3,007,013,614.05
	0326005001	NIGERIA INSTITUTE OF ADVANCED LEGAL STUDIES	0.00	68,514,531.04	0.00	0.00	0.00	0.00	68,514,531.04
	0326007001	NATIONAL HUMAN RIGHTS COMMISSION	0.00	665,982,470.67	0.00	0.00	0.00	0.00	665,982,470.67
	0326008001	REGIONAL CENTRE FOR INT'L COMMERCIAL ARBITRATION	0.00	-2,968,010.76	0.00	0.00	0.00	0.00	-2,968,010.76
	0326009001	NATIONAL DRUG LAW ENFORCEMENT AGENCY	0.00	-8,838,076.08	0.00	0.00	0.00	0.00	-8,838,076.08
	0326010001	NIGERIAN COPYRIGHT COMMISSION	0.00	-243,300.00	0.00	0.00	0.00	0.00	-243,300.00
	0326011001	NATIONAL AGENCY FOR THE PROHIBITION OF TRAFFIC IN PERSONS	0.00	851,137,837.07	0.00	0.00	0.00	0.00	851,137,837.07
	0341001001	INDEPENDENT CORRUPT PRACTICES AND RELATED OFFENCES COMMISSION	0.00	-57,903,304.53	0.00	0.00	0.00	0.00	-57,903,304.53
	0344001001	CODE OF CONDUCT BUREAU	0.00	-78,049,987.67	0.00	0.00	0.00	0.00	-78,049,987.67
		REGIONAL SECTOR	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	0437001001	FEDERAL CAPITAL TERRITORY ADMINISTRATION	0.00	-836,345,684.18	0.00	0.00	0.00	0.00	-836,345,684.18
	0451001001	FEDERAL MINISTRY OF NIGER DELTA HQTRS	256,665,678.79	-85,784,489.01	0.00	0.00	0.00	0.00	170,881,189.78
		SOCIAL SECTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		NATIONAL CENTER FOR WOMEN DEVELOPMENT	0.00	-109,601,206.82	0.00	0.00	0.00	0.00	-109,601,206.82

	0513002001	CITIZENSHIP AND LEADERSHIP TRAINING CENTRE	0.00	-376,495,145.31	0.00	0.00	0.00	0.00	-376,495,145.31
	0513003001	NATIONAL YOUTH SERVICE CORPS (NYSC)	0.00	-951,248,672.74	0.00	0.00	0.00	0.00	-951,248,672.74
	0513021002	NIGERIA FOOTBALL FEDERATION	0.00	477,961,975.92	0.00	0.00	0.00	0.00	477,961,975.92
	0513021003	NIGERIA INSTITUTE FOR SPORTS (NIS)	0.00	-22,809,380.86	0.00	0.00	0.00	0.00	-22,809,380.86
	0514001001	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	0.00	-470,332,159.55	0.00	0.00	0.00	0.00	-470,332,159.55
	0513001001	FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT - HQTRS	0.00	65,832,044.76	0.00	0.00	0.00	0.00	65,832,044.76
	0517001001	FEDERAL MINISTRY OF EDUCATION - HQTRS	0.00	-728,868,497.26	0.00	0.00	0.00	0.00	-728,868,497.26
	0517003001	UNIVERSAL BASIC EDUCATION (UBE) COMMISSION	0.00	-1,603,094,604.73	0.00	0.00	0.00	0.00	-1,603,094,604.73
	0517004001	WEST AFRICAN EXAMINATION COUNCIL (INTERNATIONAL)	0.00	-791,754.89	0.00	0.00	0.00	0.00	-791,754.89
	0517005001	JOINT ADMISSIONS MATRICULATION BOARD	0.00	-1,131,761.65	0.00	0.00	0.00	0.00	-1,131,761.65
	0517006001	WEST AFRICAN EXAMINATION COUNCIL (LOCAL)	0.00	-2,357,597.90	0.00	0.00	0.00	0.00	-2,357,597.90
	0517007001	NIGERIAN INSTITUTE FOR EDUCATION PLANNERS & ADMINISTRATION	0.00	-1,910,165.71	0.00	0.00	0.00	0.00	-1,910,165.71
	0517008001	NATIONAL LIBRARY OF NIGERIA	0.00	-27,670,001.98	0.00	0.00	0.00	0.00	-27,670,001.98
	0517009001	NATIONAL EXAMINATIONS COUNCIL	0.00	-3,057,758,015.90	0.00	0.00	0.00	0.00	-3,057,758,015.90
	0517010001	MASS LITERACY COUNCIL	0.00	-144,044,538.78	0.00	0.00	0.00	0.00	-144,044,538.78
	0517011001	NOMADIC EDUCATION COMMISSION	0.00	237,749,666.73	0.00	0.00	0.00	0.00	237,749,666.73
	0517012001	NATIONAL EDUCATION RESEARCH & DEVELOPMENT COUNCIL	0.00	-16,741,091.82	0.00	0.00	0.00	0.00	-16,741,091.82
	0517013001	NATIONAL BUSINESS AND TECHNICAL EDUCATION BOARD	0.00	47,020,493.70	0.00	0.00	0.00	0.00	47,020,493.70
	0517014001	TEACHERS REGISTRATION COUNCIL OF NIGERIA	0.00	-1,061,088,158.80	0.00	0.00	0.00	0.00	-1,061,088,158.80
	0517015001	COMPUTER REGISTRATION COUNCIL OF NIGERIA	0.00	-34,422,829.09	0.00	0.00	0.00	0.00	-34,422,829.09
	0517016001	NATIONAL COMMISSION FOR COLLEGE EDUCATION SECRETARIAT	0.00	-1,116,306,147.97	0.00	0.00	0.00	0.00	-1,116,306,147.97
	0517017001	NATIONAL TEACHERS INSTITUTE	0.00	466,586,047.80	0.00	0.00	0.00	0.00	466,586,047.80
	0517018001	FEDERAL POLYTECHNIC ADO-EKITI	0.00	-205,225,903.03	0.00	0.00	0.00	0.00	-205,225,903.03
	0517018002	FEDERAL POLYTECHNIC BAUCHI	0.00	568,380,936.73	0.00	0.00	0.00	0.00	568,380,936.73

	0517018003	FEDERAL POLYTECHNIC BIDA	0.00	-2,476,621,738.37	0.00	0.00	0.00	0.00	-2,476,621,738.37
	0517018004	FEDERAL POLYTECHNIC IDAH	0.00	-1,473,864,810.33	0.00	0.00	0.00	0.00	-1,473,864,810.33
	0517018005	FEDERAL POLYTECHNIC KAURA-NAMODA	0.00	-11,490,214.55	0.00	0.00	0.00	0.00	-11,490,214.55
	0517018006	FEDERAL POLYTECHNIC MUBI	0.00	117,933,489.42	0.00	0.00	0.00	0.00	117,933,489.42
	0517018007	FEDERAL POLYTECHNIC NASARAWA	0.00	21,132,118.65	0.00	0.00	0.00	0.00	21,132,118.65
	0517018008	FEDERAL POLYTECHNIC UWANA-AFIKPO	0.00	-1,795,049,360.41	0.00	0.00	0.00	0.00	-1,795,049,360.41
	0517018009	FEDERAL POLYTECHNIC KADUNA	0.00	76,582,488.37	0.00	0.00	0.00	0.00	76,582,488.37
	0517018010	FEDERAL POLYTECHNIC OFFA	0.00	-2,374,095,725.73	0.00	0.00	0.00	0.00	-2,374,095,725.73
	0517018011	FEDERAL POLYTECHNIC EDE	0.00	265,739,973.67	0.00	0.00	0.00	0.00	265,739,973.67
	0517018012	FEDERAL POLYTECHNIC AUCHI	332,291,601.25	270,540,201.00	0.00	0.00	0.00	0.00	602,831,802.25
	0517018013	FEDERAL POLYTECHNIC NEKEDE	0.00	-50,980,689.12	0.00	0.00	0.00	0.00	-50,980,689.12
	0517018014	FEDERAL POLYTECHNIC OKO	0.00	-488,218,154.31	0.00	0.00	0.00	0.00	-488,218,154.31
	0517018015	FEDERAL POLYTECHNIC DAMATURU	0.00	-1,325,889,222.10	0.00	0.00	0.00	0.00	-1,325,889,222.10
	0517018016	FEDERAL POLYTECHNIC HUSSAINI ADAMU	0.00	-928,417.35	0.00	0.00	0.00	0.00	-928,417.35
	0517018017	FEDERAL POLYTECHNIC GWANDU	0.00	-275,000.00	0.00	0.00	0.00	0.00	-275,000.00
	0517018018	FEDERAL POLYTECHNIC ILARO	0.00	-118,871,616.68	0.00	0.00	0.00	0.00	-118,871,616.68
	0517018019	YABA COLLEGE OF TECHNOLOGY	0.00	84,200,519.45	0.00	0.00	0.00	0.00	84,200,519.45
	0517018020	FEDERAL POLYTECHNIC BALI	0.00	-1,339,236,388.35	0.00	0.00	0.00	0.00	-1,339,236,388.35
	0517018021	FEDERAL POLYTECHNIC EKOWE	0.00	13,570,154.24	0.00	0.00	0.00	0.00	13,570,154.24
	0517018022	FEDERAL POLYTECHNIC BONNY	0.00	-10,450,115.99	0.00	0.00	0.00	0.00	-10,450,115.99
	0517018023	FEDERAL POLYTECHNIC UKANA	0.00	-126,389,405.11	0.00	0.00	0.00	0.00	-126,389,405.11
	0517018024	NATIONAL INSTITUTE FOR CONSTRUCTION TECHNOLOGY UROMI, EDO STATE	0.00	-8,652,015.23	0.00	0.00	0.00	0.00	-8,652,015.23
	0517018025	FEDERAL POLYTECHNIC, ILE-OLUJI, ONDO STATE	19,469,420.51	-148,251,379.98	0.00	0.00	0.00	0.00	-128,781,959.47
	0517019001	FEDERAL COLLEGE OF EDUCATION ABEOKUTA	0.00	-4,425,051,636.09	0.00	0.00	0.00	0.00	-4,425,051,636.09

	0517019002	FEDERAL COLLEGE OF EDUCATION AKOKA	0.00	-3,010,084,378.74	0.00	0.00	0.00	0.00	-3,010,084,378.74
	0517019003	FEDERAL COLLEGE OF EDUCATION ASABA	0.00	-804,968.49	0.00	0.00	0.00	0.00	-804,968.49
	0517019004	FEDERAL COLLEGE OF EDUCATION BICHI	0.00	-2,162,203,778.98	0.00	0.00	0.00	0.00	-2,162,203,778.98
	0517019005	FEDERAL COLLEGE OF EDUCATION GOMBE	0.00	2,481,694,246.62	0.00	0.00	0.00	0.00	2,481,694,246.62
	0517019006	FEDERAL COLLEGE OF EDUCATION GUSAU	0.00	-20,655,737.87	0.00	0.00	0.00	0.00	-20,655,737.87
	0517019007	FEDERAL COLLEGE OF EDUCATION KANO	0.00	266,636,405.28	0.00	0.00	0.00	0.00	266,636,405.28
	0517019008	FEDERAL COLLEGE OF EDUCATION KATSINA	0.00	-99,158,899.63	0.00	0.00	0.00	0.00	-99,158,899.63
	0517019009	FEDERAL COLLEGE OF EDUCATION KOTANGORA	0.00	-61,565,044.10	0.00	0.00	0.00	0.00	-61,565,044.10
	0517019010	FEDERAL COLLEGE OF EDUCATION OBUDU	0.00	-64,051,364.45	0.00	0.00	0.00	0.00	-64,051,364.45
	0517019011	FEDERAL COLLEGE OF EDUCATION OKENE	0.00	-8,452,352,150.05	0.00	0.00	0.00	0.00	-8,452,352,150.05
	0517019012	FEDERAL COLLEGE OF EDUCATION OMUKU	0.00	-5,485,226,850.22	0.00	0.00	0.00	0.00	-5,485,226,850.22
	0517019013	FEDERAL COLLEGE OF EDUCATION ONDO	0.00	-3,038,480,221.11	0.00	0.00	0.00	0.00	-3,038,480,221.11
	0517019014	FEDERAL COLLEGE OF EDUCATION OYO	0.00	2,041,779,068.20	0.00	0.00	0.00	0.00	2,041,779,068.20
	0517019015	FEDERAL COLLEGE OF EDUCATION PANKSHIN	0.00	67,826,092.03	0.00	0.00	0.00	0.00	67,826,092.03
	0517019016	FEDERAL COLLEGE OF EDUCATION POTISKUM	0.00	143,392,727.74	0.00	0.00	0.00	0.00	143,392,727.74
	0517019017	FEDERAL COLLEGE OF EDUCATION UMUNZE	0.00	-1,705,408,869.79	0.00	0.00	0.00	0.00	-1,705,408,869.79
	0517019018	FEDERAL COLLEGE OF EDUCATION YOLA	0.00	-1,617,461.31	0.00	0.00	0.00	0.00	-1,617,461.31
	0517019019	FEDERAL COLLEGE OF EDUCATION ZARIA	0.00	-182,573,782.80	0.00	0.00	0.00	0.00	-182,573,782.80
	0517019020	FEDERAL COLLEGE OF EDUCATION EHA-AMUFU	11,816.12	-9,386,485.01	0.00	0.00	0.00	0.00	-9,374,668.89
	0517019021	ALVAN IKOKU COLLEGE OF EDUCATION, OWERRI	23,632.24	153,603,504.80	0.00	0.00	0.00	0.00	153,627,137.04
	0517020001	NATIONAL UNIVERSITIES COMMISSION SECRETARIAT	0.00	4,890,107,656.37	0.00	0.00	0.00	0.00	4,890,107,656.37
	0517021001	UNIVERSITY OF IBADAN	0.00	555,157,343.12	0.00	0.00	0.00	0.00	555,157,343.12
	0517021002	UNIVERSITY OF LAGOS	0.00	-3,463,776,866.33	0.00	0.00	0.00	0.00	-3,463,776,866.33
	0517021003	UNIVERSITY OF NIGERIA, NNSUKA	0.00	687,841,848.51	0.00	0.00	0.00	0.00	687,841,848.51

	0517021004	AHMADU BELLO UNIVERSITY, ZARIA	0.00	3,059,787,699.54	0.00	0.00	0.00	0.00	3,059,787,699.54
	0517021005	OBAFEMI AWOLOWO UNIVERSITY	2,117,776,257.34	1,163,641,743.44	0.00	0.00	0.00	0.00	3,281,418,000.78
	0517021006	UNIVERSITY OF BENIN	0.00	-117,461,409.94	0.00	0.00	0.00	0.00	-117,461,409.94
	0517021007	UNIVERSITY OF JOS	0.00	3,770,328,121.66	0.00	0.00	0.00	0.00	3,770,328,121.66
	0517021008	UNIVERSITY OF CALABAR	0.00	200,861,555.36	0.00	0.00	0.00	0.00	200,861,555.36
	0517021009	UNIVERSITY OF ILORIN	0.00	-3,282,291,040.98	0.00	0.00	0.00	0.00	-3,282,291,040.98
	0517021010	UNIVERSITY OF ABUJA	0.00	-6,325,171,514.45	0.00	0.00	0.00	0.00	-6,325,171,514.45
	0517021011	UNIVERSITY OF AGRICULTURE, ABEOKUTA	0.00	-4,305,000.00	0.00	0.00	0.00	0.00	-4,305,000.00
	0517021012	UNIVERSITY OF AGRICULTURE, MAKURDI	0.00	-38,128,397.05	0.00	0.00	0.00	0.00	-38,128,397.05
	0517021013	MICHAEL OKPARA UNIVERSITY OF AGRICULTURE, UMUDIKE	0.00	235,313,330.26	0.00	0.00	0.00	0.00	235,313,330.26
	0517021014	UNIVERSITY OF PORT HARCOURT	0.00	-11,400,919,964.84	0.00	0.00	0.00	0.00	-11,400,919,964.84
	0517021015	ABUBAKAR TAFAWA BALEWA UNIVERSITY, BAUCHI	0.00	180,143,064.88	0.00	0.00	0.00	0.00	180,143,064.88
	0517021016	UNIVERSITY OF TECHNOLOGY, OWERRI	0.00	429,741,696.46	0.00	0.00	0.00	0.00	429,741,696.46
	0517021017	FEDERAL UNIVERSITY OF TECHNOLOGY, AKURE	0.00	2,234,288,214.35	0.00	0.00	0.00	0.00	2,234,288,214.35
	0517021018	FEDERAL UNIVERSITY OF TECHNOLOGY, MINNA	0.00	-187,301,250.40	0.00	0.00	0.00	0.00	-187,301,250.40
	0517021019	FEDERAL UNIVERSITY OF TECHNOLOGY, YOLA	0.00	-4,285,216,672.17	0.00	0.00	0.00	0.00	-4,285,216,672.17
	0517021020	UNIVERSITY OF UYO	0.00	869,696,090.02	0.00	0.00	0.00	0.00	869,696,090.02
	0517021021	UNIVERSITY OF MAIDUGURI	0.00	-2,393,395,389.65	0.00	0.00	0.00	0.00	-2,393,395,389.65
	0517021022	NNAMDI AZIKIWE UNIVERSITY, AWKA	5,724,565,807.17	1,710,684,120.11	0.00	0.00	0.00	0.00	7,435,249,927.28
	0517021023	BAYERO UNIVERSITY, KANO	0.00	-32,505,737.48	0.00	0.00	0.00	0.00	-32,505,737.48
	0517021024	USMAN DAN FODIO UNIVERSITY, SOKOTO	0.00	641,663,781.02	0.00	0.00	0.00	0.00	641,663,781.02
	0517021025	NATIONAL MATHEMATICAL CENTRE, SHEDA	0.00	-1,406,516,719.40	0.00	0.00	0.00	0.00	-1,406,516,719.40
	0517021026	FRENCH LANGUAGE VILLAGE BADAGARY, LAGOS	0.00	-1,648,820.37	0.00	0.00	0.00	0.00	-1,648,820.37
	0517021027	ARABIC LANGUAGE VILLAGE BORNO	0.00	148,376,288.66	0.00	0.00	0.00	0.00	148,376,288.66

	0517021028	NATIONAL INSTITUE FOR NIGERIAN LANGUAGES	0.00	-891,444.72	0.00	0.00	0.00	0.00	-891,444.72
	0517021029	FEDERAL UNIVERSITY OYE-EKITI	0.00	351,787,922.41	0.00	0.00	0.00	0.00	351,787,922.41
	0517021030	FEDERAL UNIVERSITY OTUOKE	0.00	-8,556,289.46	0.00	0.00	0.00	0.00	-8,556,289.46
	0517021031	FEDERAL UNIVERSITY DUTSE	0.00	-1,080,611,625.17	0.00	0.00	0.00	0.00	-1,080,611,625.17
	0517021032	FEDERAL UNIVERISTY NDUFU ALIKE IKWO	0.00	100,367,614.16	0.00	0.00	0.00	0.00	100,367,614.16
	0517021033	FEDERAL UNIVERSITY LAFIA	0.00	-28,830,608.91	0.00	0.00	0.00	0.00	-28,830,608.91
	0517021034	FEDERAL UNIVERSITY DUTSIN-MA	0.00	-1,602,716,305.27	0.00	0.00	0.00	0.00	-1,602,716,305.27
	0517021035	FEDERAL UNIVERSITY KASHERE	0.00	450,762,354.87	0.00	0.00	0.00	0.00	450,762,354.87
	0517021036	FEDERAL UNIVERSITY LOKOJA	106,601,639.90	-1,840,749.20	0.00	0.00	0.00	0.00	104,760,890.70
	0517021037	FEDERAL UNIVERSITY WUKARI	0.00	211,880,386.29	0.00	0.00	0.00	0.00	211,880,386.29
	0517021038	FEDERAL UNIVERSITYOF BERNIN KEBBI	0.00	276,255,620.92	0.00	0.00	0.00	0.00	276,255,620.92
	0517021039	FEDERAL UNIVERSITYOF GASHUA	0.00	303,845,937.07	0.00	0.00	0.00	0.00	303,845,937.07
	0517021040	FEDERAL UNIVERSITYOF GUSAU	0.00	95,008,443.19	0.00	0.00	0.00	0.00	95,008,443.19
	0517022001	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	0.00	-2,040,514.09	0.00	0.00	0.00	0.00	-2,040,514.09
	0517023001	FEDERAL UNIVERSITY OF PETROLEUM RESOURCES, EFFURUN	0.00	-66,426,040.86	0.00	0.00	0.00	0.00	-66,426,040.86
	0517024001	NATIONAL OPEN UNIVERSITY	0.00	3,996,550,766.82	0.00	0.00	0.00	0.00	3,996,550,766.82
	0517026001	F.S.C. SOKOTO	0.00	-1,329,134.72	0.00	0.00	0.00	0.00	-1,329,134.72
	0517026002	FGC AZARE	0.00	-7,833,625.82	0.00	0.00	0.00	0.00	-7,833,625.82
	0517026003	FGC BUNI-YADI	0.00	78,452.05	0.00	0.00	0.00	0.00	78,452.05
	0517026004	FGC BIRIN YAURI	0.00	-3,404,497.42	0.00	0.00	0.00	0.00	-3,404,497.42
	0517026005	FGC DAURA	0.00	4,128,537.66	0.00	0.00	0.00	0.00	4,128,537.66
	0517026006	FGC GANYE	0.00	-4,683,027.76	0.00	0.00	0.00	0.00	-4,683,027.76
	0517026007	FGC GARKI	0.00	-3,169,176.99	0.00	0.00	0.00	0.00	-3,169,176.99
	0517026008	FGC IJANIKIN	0.00	17,629,842.00	0.00	0.00	0.00	0.00	17,629,842.00

	0517026009	FGC IKET NISE	0.00	-7,555,546.96	0.00	0.00	0.00	0.00	-7,555,546.96
	0517026010	FGC IKET VANDAKYA	0.00	-6,604,944.93	0.00	0.00	0.00	0.00	-6,604,944.93
	0517026011	FGC IKOM	0.00	-7,144,614.74	0.00	0.00	0.00	0.00	-7,144,614.74
	0517026012	FGC IKOT EKPENE	0.00	-1,600,940.76	0.00	0.00	0.00	0.00	-1,600,940.76
	0517026013	FGC IKURIN	0.00	-36,036,824.93	0.00	0.00	0.00	0.00	-36,036,824.93
	0517026014	FGC JOS	0.00	-92,316,319.88	0.00	0.00	0.00	0.00	-92,316,319.88
	0517026015	FGC KADUNA	0.00	-97,563,243.66	0.00	0.00	0.00	0.00	-97,563,243.66
	0517026016	FGC KANO	0.00	-1,671,977.96	0.00	0.00	0.00	0.00	-1,671,977.96
	0517026017	FGC KEFFI	0.00	-1,454,729.88	0.00	0.00	0.00	0.00	-1,454,729.88
	0517026018	FGC KIYAWA	0.00	2,390,312.00	0.00	0.00	0.00	0.00	2,390,312.00
	0517026019	FGC KWALI	0.00	49,311,757.94	0.00	0.00	0.00	0.00	49,311,757.94
	0517026020	FGC MAIDUGURI	0.00	-553,969.63	0.00	0.00	0.00	0.00	-553,969.63
	0517026021	FGC MINJIBIR	0.00	83,530,733.48	0.00	0.00	0.00	0.00	83,530,733.48
	0517026022	FGC MINNA	0.00	-3,147,500.00	0.00	0.00	0.00	0.00	-3,147,500.00
	0517026023	FGC ODIKOLOGUNA	0.00	-2,953,898.20	0.00	0.00	0.00	0.00	-2,953,898.20
	0517026024	FGC ODOGBOLU	0.00	-8,518,614.55	0.00	0.00	0.00	0.00	-8,518,614.55
	0517026025	FGC OGBOMOSHMO	0.00	-966,885.04	0.00	0.00	0.00	0.00	-966,885.04
	0517026026	FGC OGOJA	0.00	-3,273,230.12	0.00	0.00	0.00	0.00	-3,273,230.12
	0517026027	FGC OHAFIA	0.00	-1,970,182.93	0.00	0.00	0.00	0.00	-1,970,182.93
	0517026028	FGC OKIGWE	0.00	10,429,754.90	0.00	0.00	0.00	0.00	10,429,754.90
	0517026029	FGC OKPOSI	0.00	-4,521,239.49	0.00	0.00	0.00	0.00	-4,521,239.49
	0517026030	FGC ONITSHA	0.00	6,212,318.70	0.00	0.00	0.00	0.00	6,212,318.70
	0517026031	FGC PORT HARCOURT	0.00	218,519.44	0.00	0.00	0.00	0.00	218,519.44
	0517026032	FGC POTISKUM	0.00	2,805,591.97	0.00	0.00	0.00	0.00	2,805,591.97

	0517026033	FGC RUBBOCHI	0.00	-4,434,454.88	0.00	0.00	0.00	0.00	-4,434,454.88
	0517026034	FGC SOKOTO	0.00	-7,720,826.52	0.00	0.00	0.00	0.00	-7,720,826.52
	0517026035	FGC UGWOLAWO	0.00	124,594.73	0.00	0.00	0.00	0.00	124,594.73
	0517026036	FGC WARRI	3,954,436.24	-355,000.00	0.00	0.00	0.00	0.00	3,599,436.24
	0517026037	FGC ZARIA	0.00	479,937.79	0.00	0.00	0.00	0.00	479,937.79
	0517026038	FGC, BILLIRI	0.00	-6,351,147.74	0.00	0.00	0.00	0.00	-6,351,147.74
	0517026039	FGC, IDO-ANI	0.00	-16,635,587.25	0.00	0.00	0.00	0.00	-16,635,587.25
	0517026040	FGC, IKOLE	0.00	-815,630.31	0.00	0.00	0.00	0.00	-815,630.31
	0517026041	FGGC ABAJI	0.00	-3,395,520.75	0.00	0.00	0.00	0.00	-3,395,520.75
	0517026042	FGGC ABULOMA	0.00	5,505,861.29	0.00	0.00	0.00	0.00	5,505,861.29
	0517026043	FGGC AKURE	0.00	-7,297,802.38	0.00	0.00	0.00	0.00	-7,297,802.38
	0517026044	FGGC ANKA	0.00	-1,084,605.01	0.00	0.00	0.00	0.00	-1,084,605.01
	0517026045	FGGC BAJOGA	0.00	-27,488,515.86	0.00	0.00	0.00	0.00	-27,488,515.86
	0517026046	FGGC BAKORI	0.00	-190,554.45	0.00	0.00	0.00	0.00	-190,554.45
	0517026047	FGGC BAUCHI	0.00	29,291,248.20	0.00	0.00	0.00	0.00	29,291,248.20
	0517026048	FGGC BENIN	0.00	4,994,952.33	0.00	0.00	0.00	0.00	4,994,952.33
	0517026049	FGGC BIDA	0.00	-640,227.27	0.00	0.00	0.00	0.00	-640,227.27
	0517026050	FGGC BWARI	0.00	441,770.97	0.00	0.00	0.00	0.00	441,770.97
	0517026051	FGGC CALABAR	0.00	-4,431,320.70	0.00	0.00	0.00	0.00	-4,431,320.70
	0517026052	FGGC EFON ALAYE	0.00	-5,812,902.23	0.00	0.00	0.00	0.00	-5,812,902.23
	0517026053	FGGC EFON IMNRINGI	0.00	-2,257,031.67	0.00	0.00	0.00	0.00	-2,257,031.67
	0517026054	FGGC ENUGU	0.00	-4,373,347.85	0.00	0.00	0.00	0.00	-4,373,347.85
	0517026055	FGGC EZZAMGBO ABAKALIKI	0.00	-6,200,733.02	0.00	0.00	0.00	0.00	-6,200,733.02
	0517026056	FGGC GBOKO	0.00	-1,499,643.50	0.00	0.00	0.00	0.00	-1,499,643.50

	0517026057	FGGC GUSAU	0.00	-3,266,175.79	0.00	0.00	0.00	0.00	-3,266,175.79
	0517026058	FGGC GWANDU	0.00	-9,388,314.43	0.00	0.00	0.00	0.00	-9,388,314.43
	0517026059	FGGC IBILLO	0.00	-1,404,800.00	0.00	0.00	0.00	0.00	-1,404,800.00
	0517026060	FGGC IBUSA	0.00	-8,369,441.03	0.00	0.00	0.00	0.00	-8,369,441.03
	0517026061	FGGC IKOT-OBIO-ITONG	0.00	-1,181,349.04	0.00	0.00	0.00	0.00	-1,181,349.04
	0517026062	FGGC ILORIN	0.00	-3,301,040.00	0.00	0.00	0.00	0.00	-3,301,040.00
	0517026063	FGGC IPETUMODU	0.00	-15,699,392.42	0.00	0.00	0.00	0.00	-15,699,392.42
	0517026064	FGGC JALINGO	0.00	-784,750.77	0.00	0.00	0.00	0.00	-784,750.77
	0517026065	FGGC KABBA	0.00	-1,410,098.65	0.00	0.00	0.00	0.00	-1,410,098.65
	0517026066	FGGC KAZAURE	0.00	-614,025.94	0.00	0.00	0.00	0.00	-614,025.94
	0517026067	FGGC KEANA	0.00	212,893.26	0.00	0.00	0.00	0.00	212,893.26
	0517026068	FGGC LANGTANG	0.00	998,827.36	0.00	0.00	0.00	0.00	998,827.36
	0517026069	FGGC LEJJA	0.00	-957,894.44	0.00	0.00	0.00	0.00	-957,894.44
	0517026070	FGGC MONGUNO	0.00	-4,035,650.54	0.00	0.00	0.00	0.00	-4,035,650.54
	0517026071	FGGC NEW BUSA	0.00	-1,194,388.84	0.00	0.00	0.00	0.00	-1,194,388.84
	0517026072	FGGC OMU-ARAN	0.00	-3,321,342.24	0.00	0.00	0.00	0.00	-3,321,342.24
	0517026073	FGGC OWERRI	0.00	-5,320,029.75	0.00	0.00	0.00	0.00	-5,320,029.75
	0517026074	FGGC OYO	0.00	-3,349,980.00	0.00	0.00	0.00	0.00	-3,349,980.00
	0517026075	FGGC SHAGAMU	0.00	-12,578,076.01	0.00	0.00	0.00	0.00	-12,578,076.01
	0517026076	FGGC GUMI TAMBAWAL	0.00	-4,457,632.82	0.00	0.00	0.00	0.00	-4,457,632.82
	0517026077	FGGC UMUAHIA	0.00	-3,218,022.69	0.00	0.00	0.00	0.00	-3,218,022.69
	0517026078	FGGC WUKARI	0.00	-2,521,423.43	0.00	0.00	0.00	0.00	-2,521,423.43
	0517026079	FGGC, YOLA	0.00	9,522,741.12	0.00	0.00	0.00	0.00	9,522,741.12
	0517026080	FSTC AHOADA	0.00	-2,452,460.69	0.00	0.00	0.00	0.00	-2,452,460.69

	0517026081	FSTC AWKA	0.00	-2,643,538.25	0.00	0.00	0.00	0.00	-2,643,538.25
	0517026082	FSTC JUBU-IMUSHIN	0.00	-4,437,721.31	0.00	0.00	0.00	0.00	-4,437,721.31
	0517026083	FSTC MICHIKA	0.00	-1,352,281.69	0.00	0.00	0.00	0.00	-1,352,281.69
	0517026084	FSTC TUNGBO - YENAGOA	0.00	-1,779,321.14	0.00	0.00	0.00	0.00	-1,779,321.14
	0517026085	FSTC USI-EKITI	0.00	-113,185.30	0.00	0.00	0.00	0.00	-113,185.30
	0517026086	FTC IKARE	0.00	-56,741,891.67	0.00	0.00	0.00	0.00	-56,741,891.67
	0517026087	FTC ILESA	0.00	-4,946,531.52	0.00	0.00	0.00	0.00	-4,946,531.52
	0517026088	FTC JALINGO	491,069.52	-8,282,024.47	0.00	0.00	0.00	0.00	-7,790,954.95
	0517026089	FTC KAFANCHAN	0.00	-1,502,049.87	0.00	0.00	0.00	0.00	-1,502,049.87
	0517026090	FTC LASSA	0.00	-12,506,254.60	0.00	0.00	0.00	0.00	-12,506,254.60
	0517026091	FTC OHANSO	0.00	-6,692,175.00	0.00	0.00	0.00	0.00	-6,692,175.00
	0517026092	FTC OROZO	0.00	-1,725,016.83	0.00	0.00	0.00	0.00	-1,725,016.83
	0517026093	FTC OTOBI	0.00	-4,642,344.88	0.00	0.00	0.00	0.00	-4,642,344.88
	0517026094	FTC OTUPKO	0.00	-1,868,976.24	0.00	0.00	0.00	0.00	-1,868,976.24
	0517026095	FTC SHIRORO	0.00	-1,522,037.59	0.00	0.00	0.00	0.00	-1,522,037.59
	0517026098	FTC YABA	0.00	-9,459,029.51	0.00	0.00	0.00	0.00	-9,459,029.51
	0517026099	FTC ZURU	0.00	-1,744,266.44	0.00	0.00	0.00	0.00	-1,744,266.44
	0517026100	KING'S COLLEGE	0.00	-4,294,026.30	0.00	0.00	0.00	0.00	-4,294,026.30
	0517026101	QUEEN'S COLLEGE LAGOS	0.00	-36,082,031.18	0.00	0.00	0.00	0.00	-36,082,031.18
	0517026102	SULEJA ACADEMY	0.00	-2,505,308.81	0.00	0.00	0.00	0.00	-2,505,308.81
	0517026103	FSTC,DOMA	0.00	-2,229,830.65	0.00	0.00	0.00	0.00	-2,229,830.65
	0517026104	FSTC DAYI	0.00	-223,439.27	0.00	0.00	0.00	0.00	-223,439.27
	0517027001	LIBRARIANS REGISTRATION COUNCIL OF NIGERIA	0.00	-46,114,565.88	0.00	0.00	0.00	0.00	-46,114,565.88
	0517029001	NATIONAL BOARD FOR TECHNICAL EDUCATION	0.00	-1,147,521,886.86	0.00	0.00	0.00	0.00	-1,147,521,886.86

	0517030001	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	0.00	-63,598,321.98	0.00	0.00	0.00	0.00	-63,598,321.98
	0521001001	FEDERAL MINISTRY OF HEALTH - HQTRS	0.00	-952,298,003.31	0.00	0.00	0.00	0.00	-952,298,003.31
	0521002001	NATIONAL HEALTH INSURANCE SCHEME	0.00	-8,349,145.00	0.00	0.00	0.00	0.00	-8,349,145.00
	0521003001	NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY	0.00	1,050,889,171.72	0.00	0.00	0.00	0.00	1,050,889,171.72
	0521005001	NATIONAL ARBOVIRUS AND VECTOR RESEARCH	0.00	-23,053,464.00	0.00	0.00	0.00	0.00	-23,053,464.00
	0521006001	RADIOGRAPHERS REGISTRATION BOARD	749,500.22	1,425,981.25	0.00	0.00	0.00	0.00	2,175,481.47
	0521007001	DENTAL TECHNOLOGY REGISTRATION BOARD	0.00	-1,135,552.65	0.00	0.00	0.00	0.00	-1,135,552.65
	0521008001	HEALTH RECORDS REGISTRATION BOARD	0.00	-39,497,903.33	0.00	0.00	0.00	0.00	-39,497,903.33
	0521009001	OPTOMETRIST AND DISPENSING OPTICIANS BOARD OF NIGERIA	0.00	-19,938,553.69	0.00	0.00	0.00	0.00	-19,938,553.69
	0521010001	COMMUNITY HEALTH PRACTITONERS REGISTRATION BOARD	0.00	-5,220,825.00	0.00	0.00	0.00	0.00	-5,220,825.00
	0521011001	NURSING AND MIDWIFERY COUNCIL	0.00	11,654,251.00	0.00	0.00	0.00	0.00	11,654,251.00
	0521012001	PHARMACIST COUNCIL OF NIGERIA COUNCIL	0.00	-11,809,069.98	0.00	0.00	0.00	0.00	-11,809,069.98
	0521013001	MEDICAL AND DENTAL COUNCIL OF NIGERIA	0.00	873,458,509.50	0.00	0.00	0.00	0.00	873,458,509.50
	0521014001	NATIONAL AGENCY FOR FOOD AND DRUG ADMINISTRATION AND CONTROL	0.00	-32,857,358.00	0.00	0.00	0.00	0.00	-32,857,358.00
	0521015001	MEDICAL REHABILITATION THERAPY BOARD	0.00	-162,415,843.62	0.00	0.00	0.00	0.00	-162,415,843.62
	0521016001	FEDERAL SCHOOL OF DENTAL TECHNOLOGY AND THERAPY, ENUGU	0.00	-32,477,099.63	0.00	0.00	0.00	0.00	-32,477,099.63
	0521017001	ENVIRONMENTAL HEALTH OFFICERS TUTORS-IBADAN	0.00	-78,657.59	0.00	0.00	0.00	0.00	-78,657.59
	0521018001	NURSE TUTOR TRAINING - ENUGU	0.00	-5,076,965.00	0.00	0.00	0.00	0.00	-5,076,965.00
	0521019001	NURSE TUTOR PROGRAMME AKOKA LAGOS	0.00	-8,682,874.93	0.00	0.00	0.00	0.00	-8,682,874.93
	0521020001	NURSE TUTOR TRAINNING KADUNA	0.00	-18,161,435.06	0.00	0.00	0.00	0.00	-18,161,435.06
	0521021001	NURSE TUTOR TRAINNING IBADAN	0.00	539,618.86	0.00	0.00	0.00	0.00	539,618.86
	0521022001	NATIONAL POST GRADUATE MEDICAL COLLEGE OF NIGERIA-IJANIKIN LAGOS	0.00	-14,157,900.02	0.00	0.00	0.00	0.00	-14,157,900.02
	0521024001	PHC TUTORS PROGRAMME,'UCH-IBADAN	0.00	-34,254,266.11	0.00	0.00	0.00	0.00	-34,254,266.11
	0521024002	PHC TUTORS PROGRAMME,KADUNA POLYTECHNIC	0.00	-1,759,005.90	0.00	0.00	0.00	0.00	-1,759,005.90

	0521025001	COMMUNITY HEALTH TUTOR PROGRAMME UCH	0.00	-20,970,689.08	0.00	0.00	0.00	0.00	-20,970,689.08
	0521026001	UNIVERSITY COLLEGE HOSPITAL IBADAN	0.00	-8,644,945,128.34	0.00	0.00	0.00	0.00	-8,644,945,128.34
	0521026002	LAGOS UNIVERSITY TEACHING HOSPITAL	0.00	-3,078,598,705.46	0.00	0.00	0.00	0.00	-3,078,598,705.46
	0521026003	AHMADU BELLO UNIVERSITY TEACHING HOSPITAL	0.00	2,459,826,762.05	0.00	0.00	0.00	0.00	2,459,826,762.05
	0521026004	UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ENUGU	0.00	-3,647,840,880.72	0.00	0.00	0.00	0.00	-3,647,840,880.72
	0521026005	UNIVERSITY OF BENIN TEACHING HOSPITAL	0.00	-19,161,764.49	0.00	0.00	0.00	0.00	-19,161,764.49
	0521026006	OBAFEMI AWOLOWO UNIVERSITY TEACHING HOSPITAL	0.00	52,145,874.78	0.00	0.00	0.00	0.00	52,145,874.78
	0521026007	UNIVERSITY OF ILORIN TEACHING HOSPITAL, ILORIN	-25,810,215.80	433,901,037.19	0.00	0.00	0.00	0.00	408,090,821.39
	0521026008	JOS UNIVERSITY TEACHING HOSPITAL	0.00	-5,363,927.75	0.00	0.00	0.00	0.00	-5,363,927.75
	0521026009	UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL	0.00	6,896,964.78	0.00	0.00	0.00	0.00	6,896,964.78
	0521026010	UNIVERSITY OF CALABAR TEACHING HOSPITAL	0.00	-2,364,379,333.66	0.00	0.00	0.00	0.00	-2,364,379,333.66
	0521026011	UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL	0.00	150,922,617.83	0.00	0.00	0.00	0.00	150,922,617.83
	0521026012	USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL, SOKOTO	0.00	15,892,396.30	0.00	0.00	0.00	0.00	15,892,396.30
	0521026013	AMINU KANO UNIVERSITY TEACHING HOSPITAL	0.00	110,585,679.56	0.00	0.00	0.00	0.00	110,585,679.56
	0521026014	NNAMDI AZIKIWE UNIVERSITY TEACHING HOSPITAL, NNEWI	0.00	-735,238.73	0.00	0.00	0.00	0.00	-735,238.73
	0521026015	UNIVERSITY OF ABUJA TEACHING HOSPITAL, GWAGWALADA	0.00	-1,390,919,220.38	0.00	0.00	0.00	0.00	-1,390,919,220.38
	0521026016	ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL BAUCHI	-178,580,916.07	-13,374,687.72	0.00	0.00	0.00	0.00	-191,955,603.79
	0521027001	FEDERAL SPECIALIST HOSPITAL, IRRUA	0.00	-405,516,759.79	0.00	0.00	0.00	0.00	-405,516,759.79
	0521027002	UNIVERSITY OF UYO TEACHING HOSPITAL	0.00	-3,919,139.80	0.00	0.00	0.00	0.00	-3,919,139.80
	0521027003	FEDERAL STAFF HOSPITAL -ABUJA	0.00	-9,592,886.83	0.00	0.00	0.00	0.00	-9,592,886.83
	0521027004	FEDERAL PSYCHIATRIC HOSPITAL ENUGU	0.00	808,751.50	0.00	0.00	0.00	0.00	808,751.50
	0521027005	FEDERAL PSYCHIATRIC HOSPITAL KADUNA	0.00	-5,464,016.86	0.00	0.00	0.00	0.00	-5,464,016.86
	0521027006	FEDERAL PSYCHIATRIC HOSPITAL CALABAR	0.00	-426,954,516.33	0.00	0.00	0.00	0.00	-426,954,516.33
	0521027007	FEDERAL PSYCHIATRIC HOSPITAL MAIDUGURI	0.00	196,667,296.67	0.00	0.00	0.00	0.00	196,667,296.67

	0521027008	FEDERAL NEURO-PSYCHIATRIC HOSPITAL, KWARE-SOKOTO	0.00	-48,784,426.96	0.00	0.00	0.00	0.00	-48,784,426.96
	0521027009	FEDERAL NEURO-PSYCHIATRIC HOSPITAL YABA	0.00	128,043,808.64	0.00	0.00	0.00	0.00	128,043,808.64
	0521027010	FEDERAL NEURO-PSYCHIATRIC HOSPITAL ABEOKUTA	0.00	-959,866,125.81	0.00	0.00	0.00	0.00	-959,866,125.81
	0521027012	FEDERAL PSYCHIATRIC HOSPITAL BENIN CITY	0.00	6,161,785.99	0.00	0.00	0.00	0.00	6,161,785.99
	0521027013	NATIONAL ORTHOPAEDIC HOSPITAL LAGOS	0.00	278,707,881.23	0.00	0.00	0.00	0.00	278,707,881.23
	0521027014	NATIONAL ORTHOPAEDIC HOSPITAL DALA KANO	0.00	1,455,646.32	0.00	0.00	0.00	0.00	1,455,646.32
	0521027015	NATIONAL ORTHOPAEDIC HOSPITAL ENUGU	0.00	41,221,224.86	0.00	0.00	0.00	0.00	41,221,224.86
	0521027016	NATIONAL TB AND LEPROSY REFERRED HOSPITAL AND TRAINING, ZARIA	0.00	-3,411,000.00	0.00	0.00	0.00	0.00	-3,411,000.00
	0521027017	FEDERAL MEDICAL CENTRE, UMUAHIA	0.00	-2,120,112.21	0.00	0.00	0.00	0.00	-2,120,112.21
	0521027018	FEDERAL MEDICAL CENTRE, OWO	0.00	6,300,247.29	0.00	0.00	0.00	0.00	6,300,247.29
	0521027019	FEDERAL MEDICAL CENTRE ABEOKUTA	0.00	-219,030,604.11	0.00	0.00	0.00	0.00	-219,030,604.11
	0521027020	FEDERAL MEDICAL CENTRE, OWERRI	0.00	-2,118,271.59	0.00	0.00	0.00	0.00	-2,118,271.59
	0521027021	FEDERAL MEDICAL CENTRE, MAKURDI	0.00	116,070,256.92	0.00	0.00	0.00	0.00	116,070,256.92
	0521027022	FEDERAL MEDICAL CENTRE, KATSINA	0.00	-251,518,264.73	0.00	0.00	0.00	0.00	-251,518,264.73
	0521027023	FEDERAL MEDICAL CENTRE, GOMBE	0.00	-2,191,824.00	0.00	0.00	0.00	0.00	-2,191,824.00
	0521027024	FEDERAL MEDICAL CENTRE, NGURU YOBE	0.00	-8,420,638.93	0.00	0.00	0.00	0.00	-8,420,638.93
	0521027025	FEDERAL MEDICAL CENTRE, ASABA	0.00	-52,432,567.57	0.00	0.00	0.00	0.00	-52,432,567.57
	0521027026	FEDERAL MEDICAL CENTRE, BIDA	0.00	-802,243.89	0.00	0.00	0.00	0.00	-802,243.89
	0521027027	FEDERAL MEDICAL CENTRE, GUSAU ZAMFARA	0.00	-22,760,642.01	0.00	0.00	0.00	0.00	-22,760,642.01
	0521027028	FEDERAL MEDICAL CENTRE, YOLA ADAMAWA	0.00	-58,538,153.86	0.00	0.00	0.00	0.00	-58,538,153.86
	0521027029	FEDERAL MEDICAL CENTRE, ABAKALIKI	0.00	-3,396,649.37	0.00	0.00	0.00	0.00	-3,396,649.37
	0521027030	FEDERAL MEDICAL CENTRES, IDO-EKITI	0.00	-12,872,550.69	0.00	0.00	0.00	0.00	-12,872,550.69
	0521027031	FEDERAL MEDICAL CENTRE, KOGI	0.00	-166,266,873.37	0.00	0.00	0.00	0.00	-166,266,873.37
	0521027032	FEDERAL MEDICAL CENTRE, AZARE BAUCHI	0.00	-2,146,232,762.02	0.00	0.00	0.00	0.00	-2,146,232,762.02

	0521027033	FEDERAL MEDICAL CENTRE, KEBBI STATE	0.00	-1,113,055,520.44	0.00	0.00	0.00	0.00	-1,113,055,520.44
	0521027034	FEDERAL MEDICAL CENTRE, TARABA STATE	0.00	-197,417,984.21	0.00	0.00	0.00	0.00	-197,417,984.21
	0521027035	FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA STATE	0.00	-23,457,467.07	0.00	0.00	0.00	0.00	-23,457,467.07
	0521027036	FEDERAL MEDICAL CENTRE, NASARAWA STATE	0.00	-182,095,426.62	0.00	0.00	0.00	0.00	-182,095,426.62
	0521027037	FEDERAL MEDICAL CENTRE, BAYELSA STATE	0.00	-155,661,281.93	0.00	0.00	0.00	0.00	-155,661,281.93
	0521027038	FEDERAL MEDICAL CENTRE, EBUTE METTA	0.00	-2,018,951,792.70	0.00	0.00	0.00	0.00	-2,018,951,792.70
	0521027039	NATIONAL EYE CENTRE KADUNA	0.00	-46,106,612.28	0.00	0.00	0.00	0.00	-46,106,612.28
	0521027040	NATIONAL EAR CARE CENTRE KADUNA	0.00	-32,574,107.48	0.00	0.00	0.00	0.00	-32,574,107.48
	0521027041	INTERCOUNTRY CENTRE FOR ORAL HEALTH JOS	0.00	-3,851,015.00	0.00	0.00	0.00	0.00	-3,851,015.00
	0521027042	FEDERAL SCHOOL OF MEDICAL LABORATORYB JOS	0.00	-35,101,650.26	0.00	0.00	0.00	0.00	-35,101,650.26
	0521027047	NIGERIA CENTRE FOR DISEASE CONTROL ABUJA	0.00	-7,634,170.77	0.00	0.00	0.00	0.00	-7,634,170.77
	0521028002	FEDERAL STAFF CLINICS, ABUJA PHASE II	0.00	137,101.00	0.00	0.00	0.00	0.00	137,101.00
	0521029006	PHS, KANO	0.00	-17,986,604.18	0.00	0.00	0.00	0.00	-17,986,604.18
	0521030003	INSTITUTE OF CHILD HEALTH (UCH) IBADAN	0.00	-62,479,275.60	0.00	0.00	0.00	0.00	-62,479,275.60
	0521031001	NATIONAL INST. OF PHARM. RESEARCH AND DEVELOPMENT, ABUJA	0.00	45,934,012.97	0.00	0.00	0.00	0.00	45,934,012.97
	0521032001	NIGERIAN INSTITUTE OF MEDICAL RESEARCH, YABA	0.00	127,954,997.13	0.00	0.00	0.00	0.00	127,954,997.13
	0514002001	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	0.00	1,696,100.57	0.00	0.00	0.00	0.00	1,696,100.57
	0521034001	MEDICAL LAB. SCIENCE COUNCIL OF NIGERIA, YABA	0.00	-6,863,513.96	0.00	0.00	0.00	0.00	-6,863,513.96
	0521035001	FEDERAL SCHOOL OF OCCUPATIONAL THERAPY, YABA	0.00	7,089,387.80	0.00	0.00	0.00	0.00	7,089,387.80
	0521036001	NOMA CHILDREN HOSPITAL, SOKOTO	0.00	-2,533,691.40	0.00	0.00	0.00	0.00	-2,533,691.40
	0521037001	INSTITUTE OF CHARTERED CHEMISTS OF NIGERIA	0.00	-429,608.01	0.00	0.00	0.00	0.00	-429,608.01
	0521038001	INSTITUTE OF FORENSICS SCIENCE LABORATORY-OSHODI	0.00	-752,047.41	0.00	0.00	0.00	0.00	-752,047.41
	0521039001	DENTAL THERAPISTS REGISTRATION BOARD	0.00	1,442,841.13	0.00	0.00	0.00	0.00	1,442,841.13
	0521043001	FEDERAL COLLEGE OF ORTHOPAEDIC TECHNOLOGY IGBOBI LAGOS	0.00	2,539,973.74	0.00	0.00	0.00	0.00	2,539,973.74
	0521048001	NATIONAL OBSTETRIC FITSULA CENTRE, ABAKALIKI	0.00	-2,069,372.32	0.00	0.00	0.00	0.00	-2,069,372.32

	0521048002	NATIONAL OBSTETRIC FISTULA CENTRE BAUCHI	0.00	-2,773,182.79	0.00	0.00	0.00	0.00	-2,773,182.79
	0521049001	NATIONAL HOSPITAL	0.00	1,862,304.65	0.00	0.00	0.00	0.00	1,862,304.65
	0535001001	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	0.00	1,031,101,720.63	0.00	0.00	0.00	0.00	1,031,101,720.63
	0535002001	NATIONAL PARK HEADQUARTERS	0.00	-13,710,622.64	0.00	0.00	0.00	0.00	-13,710,622.64
	0535003001	KAINJI NATIONAL PARK	0.00	-1,348,328.11	0.00	0.00	0.00	0.00	-1,348,328.11
	0535004001	OYO NATIONAL PARK	0.00	-5,681,381.37	0.00	0.00	0.00	0.00	-5,681,381.37
	0535005001	CHAD BASIN NATIONAL PARK	0.00	-251,714,564.82	0.00	0.00	0.00	0.00	-251,714,564.82
	0535006001	GASHAKA GUMTI NATIONAL PARK	0.00	-322,293,475.10	0.00	0.00	0.00	0.00	-322,293,475.10
	0535007001	CROSS RIVER NATIONAL PARK	0.00	-772,717.25	0.00	0.00	0.00	0.00	-772,717.25
	0535008001	KAMUKU NATIONAL PARK	0.00	-5,982,647.56	0.00	0.00	0.00	0.00	-5,982,647.56
	0535009001	OKUMU NATIONAL PARK	0.00	-174,783.00	0.00	0.00	0.00	0.00	-174,783.00
	0535010001	FEDERAL COLLEGE OF WILDLIFE MANAGEMENT - NEW BUSSA	0.00	-7,344,169.30	0.00	0.00	0.00	0.00	-7,344,169.30
	0535011001	FEDERAL COLLEGE OF FORESTRY IBADAN	0.00	4,622,261.11	0.00	0.00	0.00	0.00	4,622,261.11
	0535012001	FEDERAL COLLECGE OF FORESTRY JOS	0.00	863,194.43	0.00	0.00	0.00	0.00	863,194.43
	0535013001	FORESTRY RESEARCH INSTITUTE OF IBADAN	0.00	-115,921,890.27	0.00	0.00	0.00	0.00	-115,921,890.27
	0535014001	FORESTRY MECHANISATION COLLEGE AFAKA	0.00	2,813,043.49	0.00	0.00	0.00	0.00	2,813,043.49
	0535015001	NATIONAL OIL SPILL DETECTION AND RESPONSE AGENCY	0.00	-15,373,537.31	0.00	0.00	0.00	0.00	-15,373,537.31
	0535016001	NATIONAL ENVIRONMENTAL STANDARDS AND REGULATIONS ENFORCEMENT AGENCY	0.00	-119,659,518.64	0.00	0.00	0.00	0.00	-119,659,518.64
	0535017001	ENVIRONMENTAL HEALTH REGISTRATION COUNCIL OF NIGERIA	0.00	-41,266,113.39	0.00	0.00	0.00	0.00	-41,266,113.39
	0535021001	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	0.00	37,220,120.47	0.00	0.00	0.00	0.00	37,220,120.47
	0535022001	NATIONAL BIOSAFETY MANAGEMENT AGENCY (NBMA) HQTRS	0.00	-39,441,105.69	0.00	0.00	0.00	0.00	-39,441,105.69
	0543001001	NATIONAL POPULATION COMMISSION	0.00	-103,550,892.75	0.00	0.00	0.00	0.00	-103,550,892.75
		TOTAL	**23,126,644,366.59**	**-23,349,747,189,736.70**	**14,053,750,659.43**	**41,685,798.00**	**0.00**	**169,116,013,398.45**	**-23,143,409,095,514.30**